



# **Georgia Department of Revenue**

## **PROPERTY TAX ADMINISTRATION**

### **Annual Report FY2008**

Sonny Perdue  
Governor

Bart L Graham  
State Revenue Commissioner



Bart L. Graham  
Commissioner

State of Georgia  
**Department of Revenue**  
Suite 15300  
1800 Century Boulevard  
Atlanta, Georgia 30345  
(404) 417-2100

June 1, 2009

Dear Governor Perdue and Legislative Members:

This report has been developed by the Department of Revenue for the purpose of fulfilling the Commissioner's responsibility to provide the General Assembly with the impact of Property Tax Administration and continued enactment of laws created by legislation and administered by the Georgia Department of Revenue.

The information contained in this report is provided pursuant to the requirements of O.C.G.A. §§ 48-5-349.1, 48-5-7.1, and 48-5-7.4. It is hoped that this document will enhance understanding of Property Tax Administration in Georgia.

Along with the Local Government Services Division and Tax Law and Policy Division, I look forward to working with you and will be pleased to provide more information or clarification of this report upon request.

Sincerely,

Bart L. Graham

State Revenue Commissioner

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# Highlights of the Annual Report

## DIGEST REVIEW:

The Revenue Commissioner continues to ensure 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 1, however, historically 5% of Georgia's 159 counties actually met this deadline. Since 2004, the Department has taken steps to encourage local tax officials to complete their work more expediently so as to allow taxpayers to receive property tax bills timely and facilitate deposit of state property tax collections. 58 counties submitted their 2007 tax digest by the August 1 deadline. The Department continues to encourage counties to achieve compliance with the law governing the digest submission due date. We hope more counties will be able to meet the August 1 deadline in the future as a result of our continued assistance.

Of the 53 counties falling in the 2007 review year and which underwent extensive review, 12 county ad valorem tax digests failed to meet the state standards for approval, compared to 13 counties in 2006. As a result of the 2007 reviews, these counties were assessed additional state tax totaling \$397,899.

Of the other 106 non-review counties examined for 2007, 19 county ad valorem tax digests failed to have an acceptable overall average **assessment ratio**<sup>1</sup>, compared to 21 in 2006. As a result, additional state tax in the amount totaling \$481,976 was assessed.

The average **level of assessment**<sup>2</sup>, as measured by the median, has declined from 37.52% in tax year 2006 to 37.50% for tax year 2007. The median still remains within an acceptable level.

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<sup>1</sup> **Assessment Ratio** — the fractional relationship that the assessed value of property bears to its fair market value.

<sup>2</sup> **Level of Assessment** — extent to which properties are assessed at the legally mandated ratio of 40%. O.C.G.A. § 48-5-7.

The average **level of uniformity**<sup>3</sup>, as measured by the Coefficient of Dispersion, has improved and has decreased from 10.88% in 2006 to 10.56% for 2007. The overall level of uniformity of assessments is still within an acceptable range.

The average level of **assessment bias**<sup>4</sup>, as measured by the Price Related Differential, has remained within an acceptable level, however that measure has improved to 101.26% in 2007 compared to 101.35% in 2006. This statistical measure indicates that assessments are fair between lower and higher valued properties.

Assessed values reached a high of \$373.3 billion in 2007 or a 9.99% increase from the values reported in 2006. The 2007 average millage rate of 25.94 decreased approximately 2.2% from the 2006 average millage rate of 26.53.

Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on **Figures 1 – 3** of this report.

**PERFORMANCE REVIEWS:**

In 2000, legislation was passed which provided that county governing authorities, by resolution, could request that the Commissioner conduct a performance review of the county board of tax assessors. Upon receipt of such a request, the Commissioner appoints a Performance Review Board consisting of 3 members: 1 member who is an employee of the Department of Revenue and 2 members who serve as county tax assessors or chief appraisers. Once appointed, the Performance Review Board performs a thorough and complete investigation of the board of tax assessors, including the technical competency of appraisal techniques and compliance with state law and regulations, and issues a report of its findings to the governing authority.

Since the passage of that legislation, the Department has performed reviews of 27 county boards of tax assessors. Additional information and a list of the counties where performance reviews have been performed can be found in the section on -

**Performance Reviews of County Boards of Tax Assessors.**

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<sup>3</sup> **Level of Uniformity** — average percentage by which individual ratios vary from the legally mandated ratio.

<sup>4</sup> **Assessment Bias** — the analysis of assessment ratios to determine whether lower and higher value properties are assessed at a uniform ratio.

**PUBLIC UTILITIES:**

The statewide average **equalization ratio**<sup>5</sup> for public utility property decreased slightly from 37.44% in 2007 to 37.40% for tax year 2008.

Equalization ratios for 86 of the 159 counties were proposed at a ratio less than 40% for tax year 2008, as compared to the 73 counties whose proposed equalization ratio was less than 40% in 2007.

A chart showing the trend of the state proposed average equalization ratio for public utility property since 2001 can be found beginning on **Figure 14** of this report.

**PREFERENTIAL AGRICULTURAL ASSESSMENT:**

Since the implementation of **Preferential Agricultural Assessment**<sup>6</sup> in 1984, the program continued to grow through tax year 2001. Since that time, the number of taxpayers participating in this special assessment program has steadily declined; a result of the increase in fair market values at the local level and the advantages of Conservation Use Valuation.

Tables and graphs depicting the impact of Preferential Agricultural Assessment can be found on **Tables 8 and 9** and **Figures 15 and 16** of this report.

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<sup>5</sup> **Equalization Ratio** — the level of assessment of centrally assessed property proposed by the State Board of Equalization and equal to the level of assessment of all other property valued by the local county board of tax assessors. O.C.G.A. § 48-2-18.

<sup>6</sup> **Preferential Agricultural Assessment** — Bona fide agricultural property assessed at 75 percent of the assessment of other property or at 30% of fair market value. O.C.G.A. Section 48-5-7 and 48-5-7.1.

**CONSERVATION USE VALUATION:**

Since the implementation of **Conservation Use Valuation**<sup>7</sup> 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 133,485 representing the elimination of approximately \$9.2 billion in value and total tax shift of approximately \$222.6 million. These dramatic increases are expected to continue as county boards of tax assessors perform revaluation and property valuations increase.

Charts and graphs depicting the impact of Conservation Use Valuation can be found on **Tables 10 and 11**, and **Figures 17 and 18** of this report.

**TIMBER TAXATION:**

Timber harvest values reported on the 2007 digest decreased from \$596.0 million in 2006 to \$564.2 million in 2007, a 5.6% decrease. The revenue decreased from \$15.9 million to \$14.7 million, a 8.16% decrease.

Timber harvest values and revenue trends can be found on **Figures 19 and 20**, and **Table 12** of this report.

**SUMMARY:**

The department desires to provide the legislature with all information necessary for the proper evaluation of legislative impacts and promulgation of property tax policies. It fully supports the initiatives of the General Assembly in providing tax relief.

<sup>7</sup> **Conservation Use Valuation** — Bona fide agricultural property assessed at current use value rather than fair market value and developed by the Department in accordance with O.C.G.A. Section 48-5-269.

# Reporting Requirements

The Commissioner provides annual information to the General Assembly, regarding the progress of counties in achieving equalized tax digests as well as the fiscal impact and local administration of special assessment programs, pursuant to the following code sections:

O.C.G.A. § 48-5-342 requires 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. O.C.G.A. § 48-5-349.5 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. § 48-5-7.1 requires 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 30% of its value under this program and this report analyzes the effect of this program on taxpayers and levying authorities.

O.C.G.A. § 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 based upon 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 in Article 5A of Chapter 5 of Title 48 to review county tax digests and provide guidance to county boards of tax assessors in making adjustments in property valuations so as to ensure uniformity and **equalization**<sup>8</sup> of assessments for all property owners.

As directed by the legislature, the Commissioner has adopted a 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 undergo extensive statistical testing. Counties which do not meet the criteria as 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 a county's digest as being reasonably uniform and equalized if it 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 a digest when it is found to be reasonably uniform and equalized by having met the following state standards:

- the average level of assessment for each class of property meets the mandated state standard of 36% to 44%;
- the average measure of overall equalization, the **coefficient of dispersion**<sup>9</sup>, meets the state standard of 15% or less for residential properties and 20% or less for all other property classes; and

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<sup>8</sup> **Equalization** — 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.

<sup>9</sup> **The Coefficient of Dispersion** — the statistical representation of equalization.

- the bias ratio, or statistical measure of **price-related differential**<sup>10</sup>, meets the state standard of 95% to 110%.

Tax digests are reviewed annually to determine the overall average assessment ratio. If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36%, 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 produced for collection purposes.

Annually one-third of the counties are subject to measuring additional standards of statistical compliance. When measuring this compliance, the Commissioner utilizes information provided by the State Auditor from the sales ratio studies developed for each county. Each county's ratio study measures the statistical standards for level of assessment, uniformity and equalization.

The Commissioner conditionally approves the digest and assesses a penalty of \$5 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.

As noted on Table 1 below, the review of the 53 counties that fell within the 2007 review year indicated that 12 counties were deficient. Five were subject to additional state tax and three (Charlton, Jefferson and Morgan) were assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. Jefferson County filed an appeal of the penalty, and a Consent Order may be executed with this county in an effort to ensure that future digests meet statutory compliance. The other six counties listed (Clay, Clayton, Decatur, Rabun, Towns, and Washington) had technical deficiencies that did not rise to the level of state assessments or penalties.

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<sup>10</sup> **The Price-Related Differential** — the statistical measure of assessment bias. This demonstrates whether lower or higher-priced properties are more accurately assessed.

**Table 1 - Review Year Counties Cited for Deficiencies**

County	\$5 Per Parcel	Additional State Tax		County	\$5 Per Parcel	Additional State Tax
Atkinson		\$3,884		Haralson		\$23,027
Bacon		\$5,525		McIntosh		\$22,624
Baker		\$5,176		Meriwether		\$10,445
Bibb		\$193,172		Tattnall		\$10,793
Franklin		\$15,515		Turner		\$7,596
Gilmer		\$94,031		Twiggs		\$6,111
				<b>Total</b>		<b>\$397,899</b>

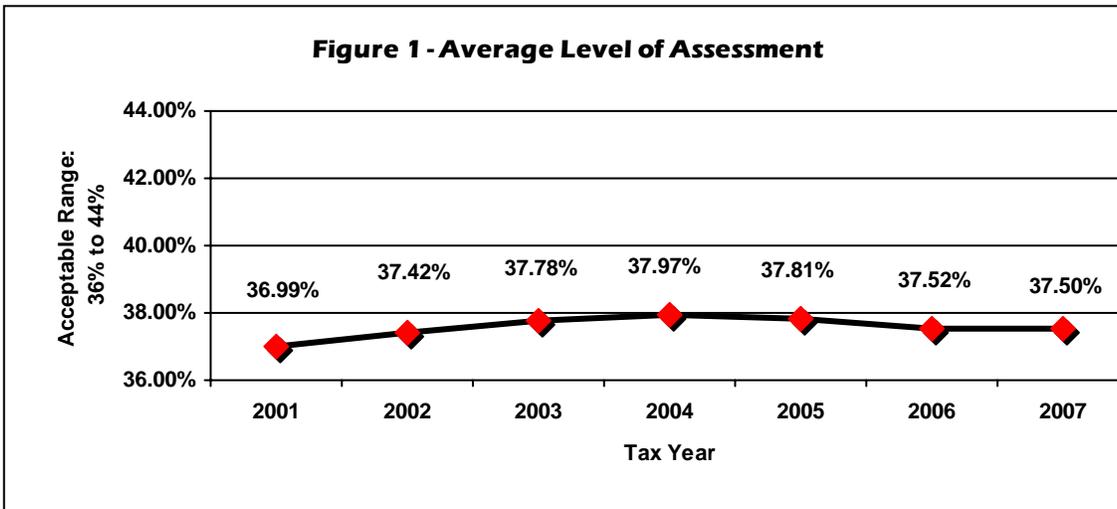
The review of the 106 non-review year counties resulted in 19 counties being assessed additional state tax.

**Table 2 - Non-Review Year Counties Assessed Additional State Tax**

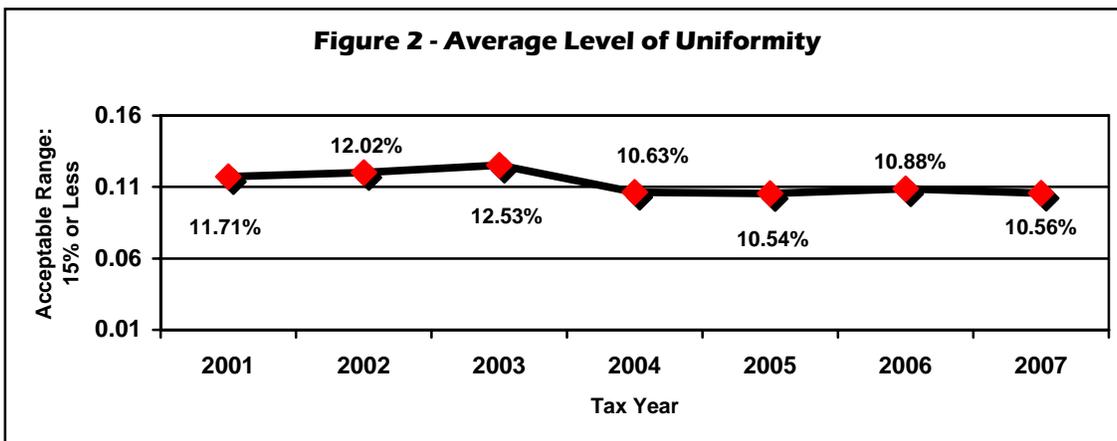
County	Additional State Tax		County	Additional State Tax
Banks	\$16,215		Quitman	\$2,531
Berrien	\$6,196		Schley	\$5,249
Brooks	\$32,527		Taylor	\$5,464
Calhoun	\$6,606		Thomas	\$90,352
Coweta	\$108,173		Towns	\$25,710
Dooly	\$11,265		Wayne	\$25,744
Hancock	\$10,446		Wilkes	\$14,646
Lamar	\$10,003		Wilkinson	\$13,921
Laurens	\$40,897		Worth	\$14,445
Monroe	\$41,586		TOTAL	\$481,976

Several graphs are included to provide a snapshot of the various measurable statistical standards for residential properties:

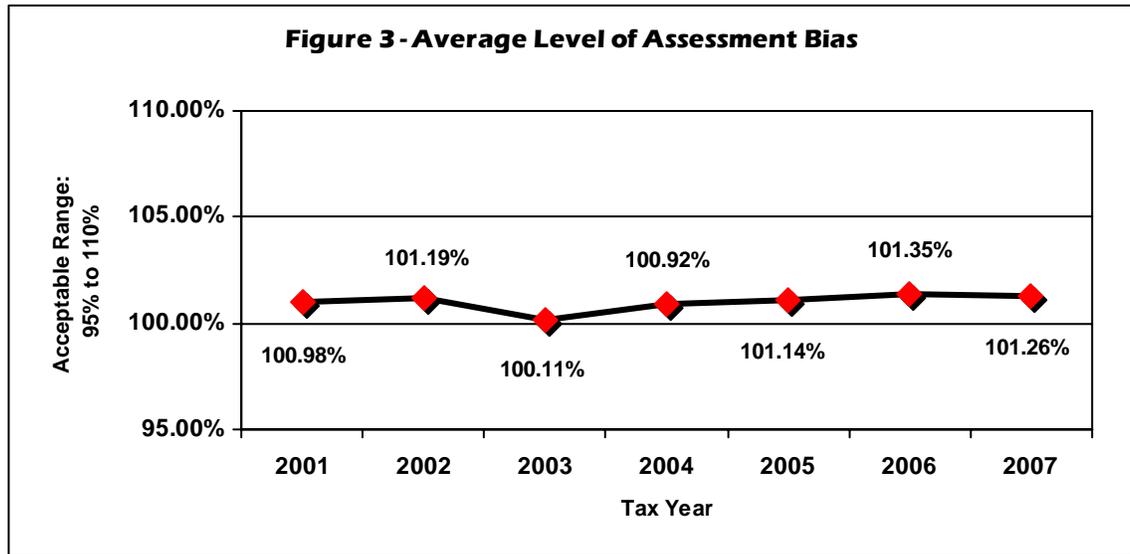
**Figure 1 - Average Level of Assessment** - This graph shows a steady increase in the average Median Ratio from 2001 to 2004. Since 2005 it has continued to decline but still remains within an acceptable level. Georgia law requires taxes to be assessed at 40% of the fair market value of property; therefore, the median ratio is a measure of the effectiveness of the county's valuation efforts.



**Figure 2 – Average Level of Uniformity** - 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 2007 indicates that assessments have become more uniform compared to the previous years.



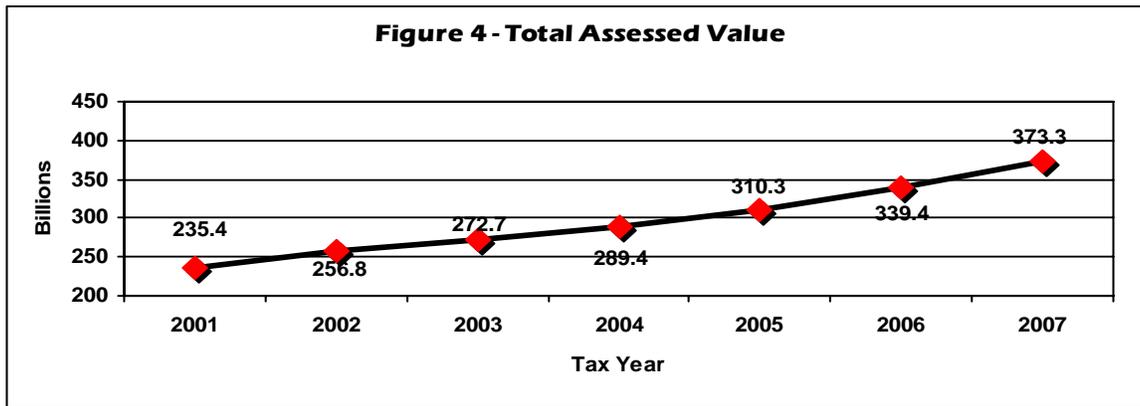
**Figure 3 - Average Level of Assessment Bias** - This chart shows the average level of assessment bias for the past seven years as measured by the Price Related Differential. This standard has remained relatively stable during these years, indicating that large and small properties are being assessed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



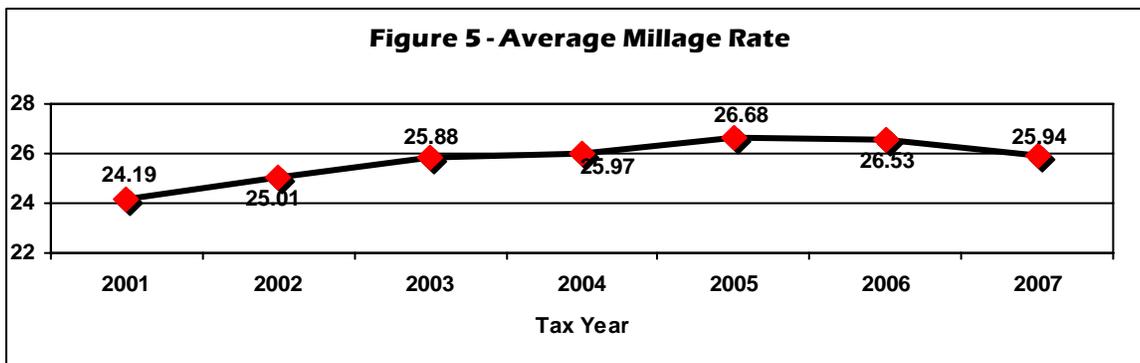
# Value and Revenue

Since the implementation of 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. Based upon these revaluations and updates, property values have increased significantly since 2001.

**Figure 4 - Total Assessed Value** shows the increases in property values.

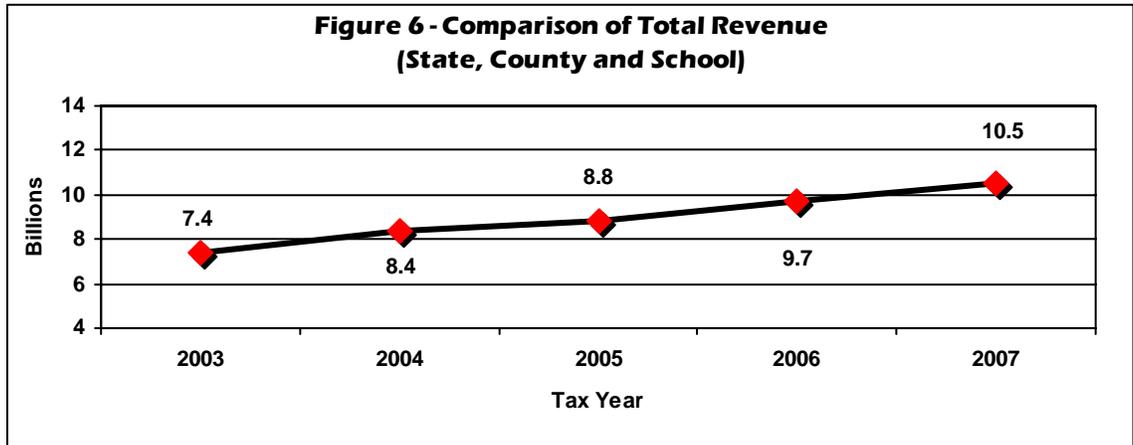


**Figure 5 - Average Millage Rate** shows the average millage rate since 2001. For 2007 the average millage decreased slightly.

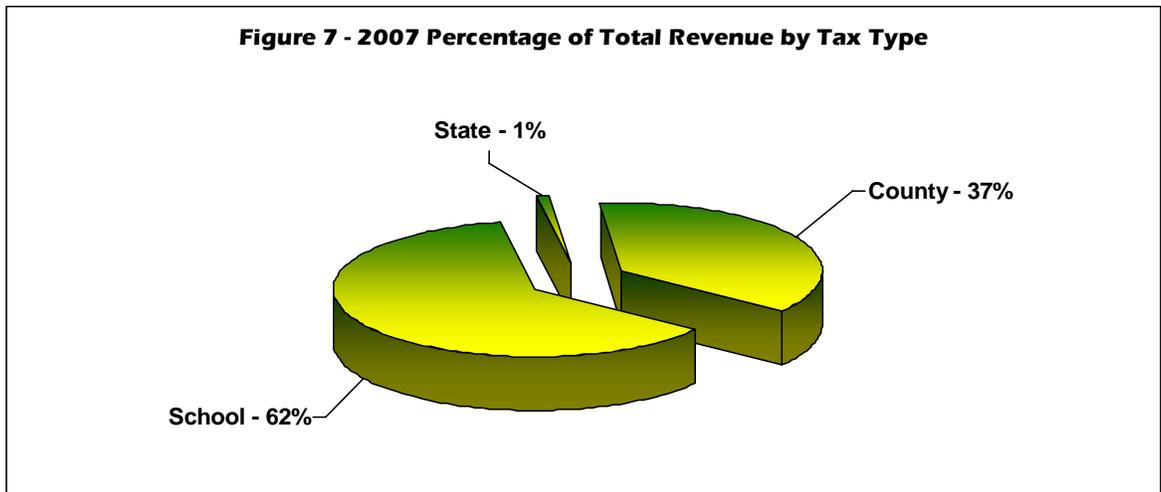


Property tax continues to be the primary revenue source for local governments. Currently approximately \$10.5 billion in revenue is collected from property taxes in Georgia. Because Department involvement in the collection of city taxes is limited, the information below does not include taxes levied and collected for this purpose.

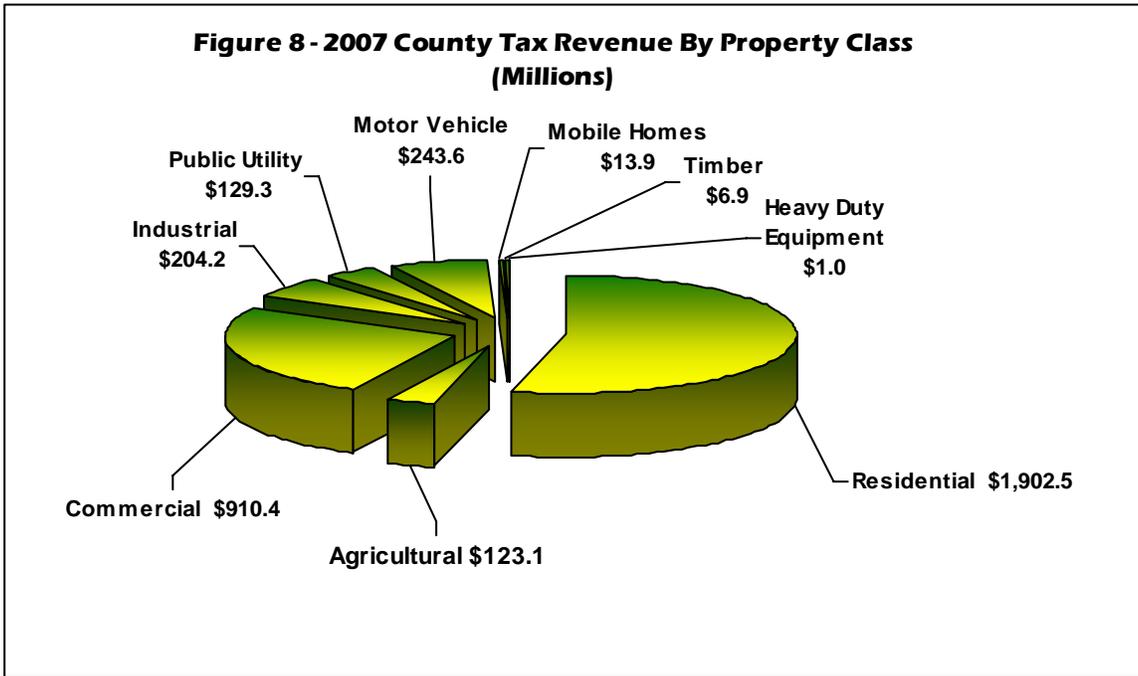
**Figure 6 - Comparison of Total Revenue** below show the total revenues collected.



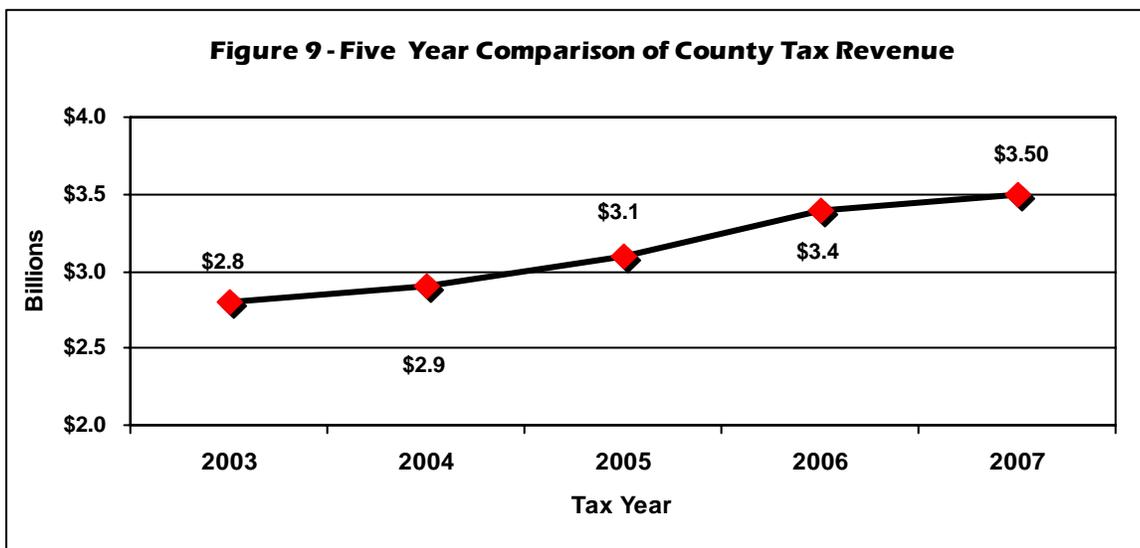
**Figure 7 - 2007 Percentage of Total Revenue by Tax Type** shows the total revenues collected by state, county and school generated from the 2007 tax digests.



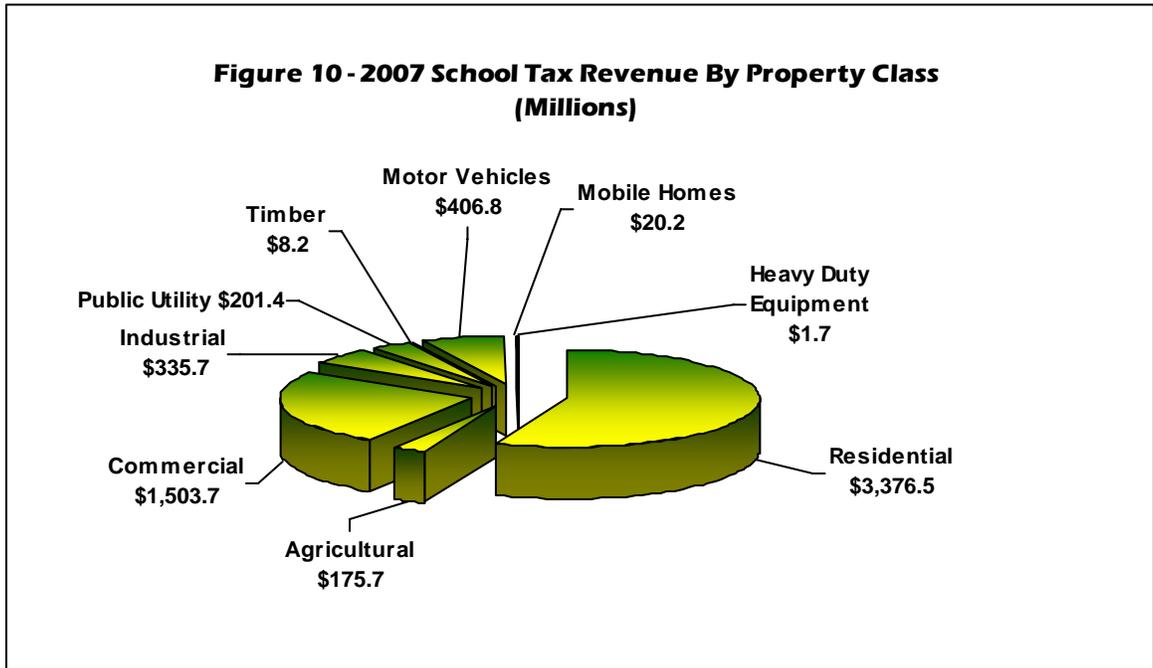
**Figure 8 - 2007 County Tax Revenue by Property Class** shows the amount of tax revenue for county and school tax purposes:



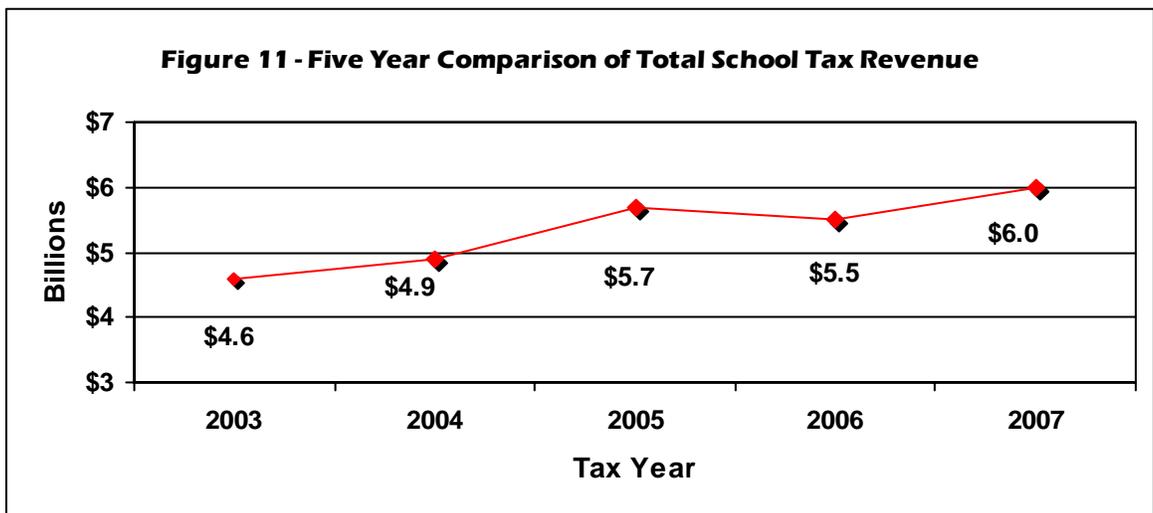
**Figure 9 - Five-Year Comparison of County Tax Revenue** shows the amount of tax revenue and a five-year comparison for county and school tax purposes:



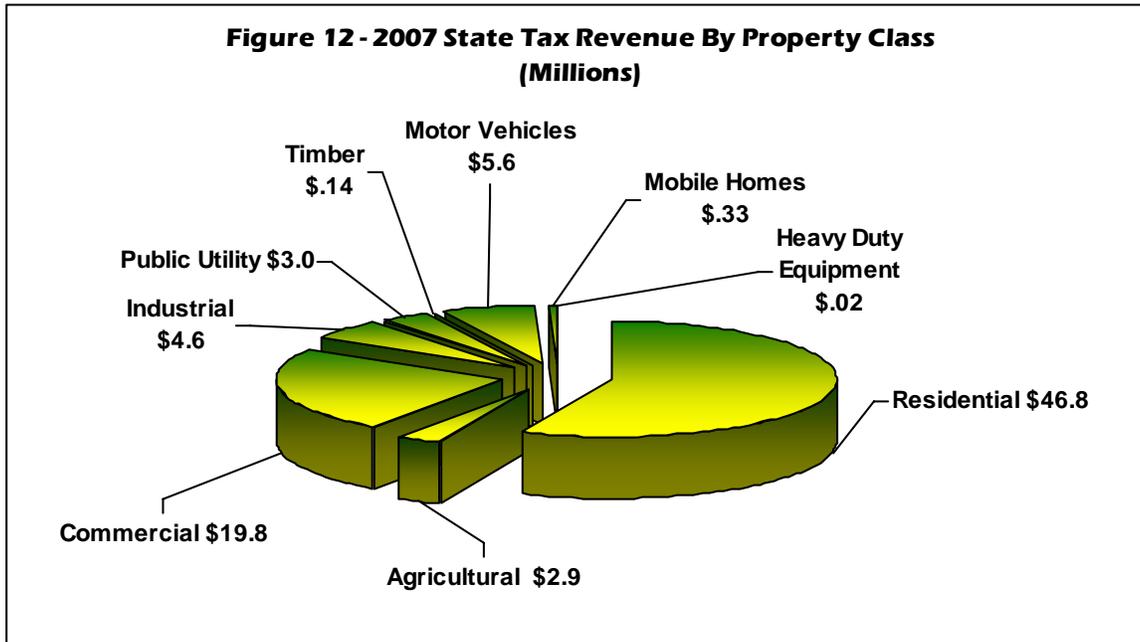
**Figure 10 - 2007 School Tax Revenue by Property Class** shows the amount of tax revenue.



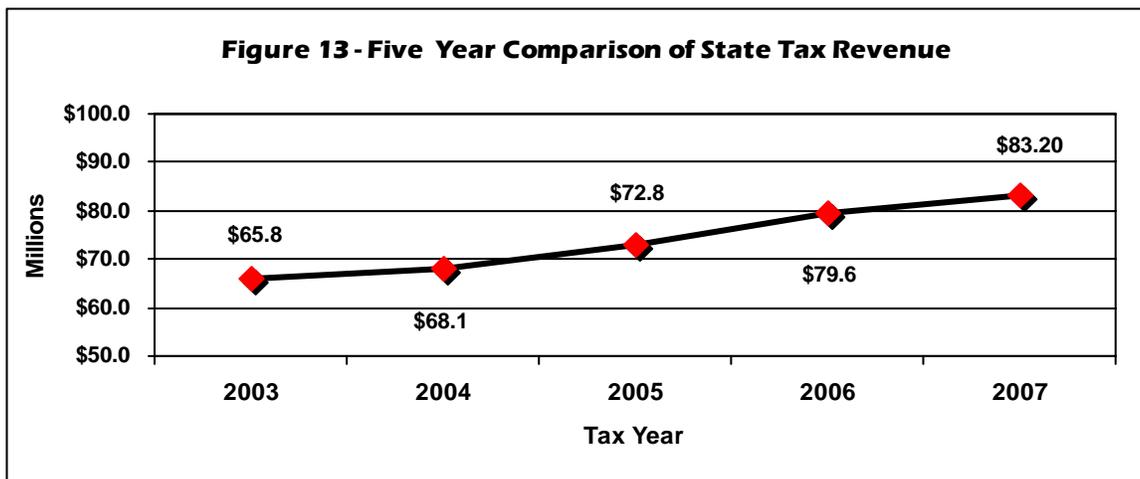
**Figure 11 - Five Year Comparison of Total School Tax Revenue** shows the amount of tax revenue and a five-year comparison for county and school tax purposes.



**Figure 12 - 2007 State Tax Revenue by Property Class** shows the amount of revenue for state tax purposes.



**Figure 13 - Five-Year Comparison of State Tax Revenue** shows the amount of revenue and five-year comparison for state tax purposes.



## Comparison of State Tax Collections to Digest

Tables 3, 4, 5 and 6 on the following pages represent the amount of property tax for state purposes earmarked for collection as shown on each county’s digest for the applicable tax year. The tables also show the collection percentage rate determined as a result of a state audit for these years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.

These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time. The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

### Potential Tax Loss

Below is an aggregate of tables 3, 4, 5 and 6. The collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate used to calculate the potential tax loss.

Tax Year	Amount of State Tax	Delinquent Tax Amount	Percentage of State Tax Collected	Percentage of Uncollected State Tax
2003	\$63,988,610	\$ 1,291,256	97.7%	2.3%
2004	\$67,915,011	\$ 1,487,919	96.8%	3.2%
2005	\$73,154,073	\$ 2,507,584	95.6%	4.4%
2006	\$80,475,849	\$ 2,751,939	95.1%	4.9%
2007	\$83,862,986	\$ 2,437,636	95.4%	4.6%

**Table 3 – Comparison of Tax Collections for Tax Year 2004**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$141,766	\$2,388	\$390	\$138,988	98.0%
Atkinson	\$31,301	\$591	\$1,560	\$29,150	93.1%
Bacon	\$45,206	\$1,852	\$500	\$42,854	94.8%
Baker	\$22,458	\$257	\$181	\$22,020	98.0%
Baldwin	\$215,356	\$5,196	\$2,931	\$207,229	96.2%
Banks	\$105,300	\$5,349	\$1,064	\$98,887	93.9%
Barrow	\$367,273	\$10,756	\$1,947	\$354,570	96.5%
Bartow	\$627,322	\$12,755	\$7,829	\$606,738	96.7%
Ben Hill	\$74,417	\$6,989	\$151	\$67,277	90.4%
Berrien	\$62,720	\$11,090	\$78	\$51,552	82.2%
Bibb	\$945,801	\$17,391	\$5,096	\$923,314	97.6%
Bleckley	\$52,903	\$4,471	\$474	\$47,958	90.7%
Brantley	\$49,515	\$2,139	\$124	\$47,252	95.4%
Brooks	\$80,907	\$2,203	\$204	\$78,500	97.0%
Bryan	\$199,111	\$4,153	\$1,565	\$193,392	97.1%
Bulloch	\$320,661	\$6,560	\$298	\$313,803	97.9%
Burke	\$376,879	\$6,416	\$602	\$369,861	98.1%
Butts	\$121,938	\$1,970	\$96	\$119,872	98.3%
Calhoun	\$23,494	\$1,509	\$5	\$21,980	93.6%
Camden	\$257,442	\$1,852	\$500	\$255,090	99.1%
Candler	\$45,339	\$3,199	\$154	\$41,986	92.6%
Carroll	\$566,854	\$12,038	(\$1,538)	\$556,354	98.1%
Catoosa	\$320,554	\$8,630	\$487	\$311,437	97.2%
Charlton	\$55,971	\$444	\$182	\$55,345	98.9%
Chatham	\$2,115,892	\$45,241	\$23,476	\$2,047,175	96.8%
Chattahoochee	\$12,113	\$358	\$198	\$11,557	95.4%
Chattooga	\$120,995	\$7,224	\$2,574	\$111,197	91.9%
Cherokee	\$1,486,027	\$13,434	\$1,514	\$1,471,079	99.0%
Clarke	\$668,728	\$8,636	(\$12,647)	\$672,739	100.6%
Clay	\$21,479	\$211	\$28	\$21,240	98.9%
Clayton	\$1,854,861	\$48,672	\$10,584	\$1,795,605	96.8%
Clinch	\$42,130	\$486	\$5,308	\$36,336	86.2%
Cobb	\$6,191,858	\$42,941	\$110,318	\$6,038,599	97.5%
Coffee	\$181,172	\$18,922	\$1,126	\$161,124	88.9%
Colquitt	\$172,728	\$120	\$9,219	\$163,389	94.6%
Columbia	\$670,448	\$3,529	\$1,804	\$665,116	99.2%
Cook	\$71,942	\$1,194	\$255	\$70,493	98.0%
Coweta	\$777,472	\$28,897	\$1,093	\$747,482	96.1%
Crawford	\$55,961	\$2,942	\$975	\$52,044	93.0%
Crisp	\$111,435	\$3,815	\$1,016	\$106,604	95.7%
Dade	\$80,385	\$8,702	\$916	\$70,767	88.0%

**Table 3 - Comparison of Tax Collections for Tax Year 2004**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Dawson	\$254,952	\$5,439	\$3,195	\$246,318	96.6%
Decatur	\$160,419	\$480	-	\$159,939	99.7%
DeKalb	\$5,429,462	\$141,374	\$74,687	\$5,213,401	96.0%
Dodge	\$74,166	\$7,264	\$961	\$65,941	88.9%
Dooly	\$58,950	\$2,869	\$128	\$55,953	94.9%
Dougherty	\$468,029	\$3,282	\$2,214	\$462,533	98.8%
Douglas	\$771,087	\$22,850	\$9,911	\$738,326	95.8%
Early	\$77,272	\$967	\$4,710	\$71,595	92.7%
Echols	\$17,845	\$166	\$33	\$17,646	98.9%
Effingham	\$261,657	\$5,946	\$4,835	\$250,876	95.9%
Elbert	\$109,317	\$13,457	(\$41)	\$95,901	87.7%
Emanuel	\$97,984	\$1,452	\$748	\$95,784	97.8%
Evans	\$46,921	\$1,849	\$135	\$44,937	95.8%
Fannin	\$181,790	\$12,786	\$2,818	\$166,186	91.4%
Fayette	\$1,066,103	\$41,063	\$5,308	\$1,019,732	95.7%
Floyd	\$633,385	\$17,124	\$2,702	\$613,559	96.9%
Forsyth	\$1,548,742	\$34,819	\$7,343	\$1,506,580	97.3%
Franklin	\$147,390	\$7,682	\$1,519	\$138,189	93.8%
Fulton	\$10,361,481	\$107,114	\$242,628	\$10,011,739	96.6%
Gilmer	\$225,398	\$9,860	(\$2,666)	\$218,204	96.8%
GlascocK	\$14,614	\$201	\$85	\$14,328	98.0%
Glynn	\$923,181	\$14,987	\$7,827	\$900,367	97.5%
Gordon	\$322,575	\$18,220	\$2,817	\$301,538	93.5%
Grady	\$115,143	\$1,610	(\$219)	\$113,752	98.8%
Greene	\$238,242	\$6,067	\$2,476	\$229,699	96.4%
Gwinnett	\$6,207,986	\$100,838	\$56,317	\$6,050,831	97.5%
Habersham	\$265,821	\$24,998	(\$15,880)	\$256,703	96.6%
Hall	\$1,228,701	\$11,568	\$2,590	\$1,214,543	98.8%
Hancock	\$62,237	\$5,627	\$742	\$55,868	89.8%
Haralson	\$150,486	\$3,849	\$390	\$146,247	97.2%
Harris	\$189,968	\$2,764	\$257	\$186,947	98.4%
Hart	\$203,894	\$6,781	\$273	\$196,840	96.5%
Heard	\$86,227	\$3,641	\$911	\$81,675	94.7%
Henry	\$1,285,640	\$24,651	\$6,783	\$1,254,206	97.6%
Houston	\$664,891	\$7,888	\$4,509	\$652,494	98.1%
Irwin	\$45,233	\$517	\$72	\$44,644	98.7%
Jackson	\$363,866	\$20,847	\$1,249	\$341,770	93.9%
Jasper	\$101,317	\$8,989	\$874	\$91,454	90.3%
Jeff Davis	\$62,215	\$2,497	\$386	\$59,332	95.4%
Jefferson	\$91,368	\$2,380	\$1,692	\$87,296	95.5%
Jenkins	\$37,125	\$566	\$2	\$36,557	98.5%
Johnson	\$31,141	\$860	\$237	\$30,044	96.5%

**Table 3 - Comparison of Tax Collections for Tax Year 2004**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$149,306	\$1,503	\$10,756	\$137,047	91.8%
Lamar	\$97,825	\$2,608	\$661	\$94,556	96.7%
Lanier	\$23,267	\$638	\$565	\$22,064	94.8%
Laurens	\$256,915	\$7,532	\$2,072	\$247,311	96.3%
Lee	\$138,408	\$1,832	\$640	\$135,936	98.2%
Liberty	\$210,741	\$10,738	\$1,693	\$198,310	94.1%
Lincoln	\$51,162	\$1,732	\$77	\$49,353	96.5%
Long	\$26,398	\$1,209	\$64	\$25,125	95.2%
Lowndes	\$524,149	\$8,548	\$390	\$515,211	98.3%
Lumpkin	\$208,111	\$8,438	\$1,118	\$198,555	95.4%
Macon	\$70,763	\$3,206	\$1,195	\$66,362	93.8%
Madison	\$139,160	\$10,645	\$858	\$127,657	91.7%
Marion	\$34,219	\$698	\$462	\$33,059	96.6%
McDuffie	\$111,362	\$2,950	\$315	\$108,097	97.1%
McIntosh	\$98,948	\$4,157	\$1,846	\$92,945	93.9%
Meriwether	\$112,269	\$3,960	\$3,024	\$105,285	93.8%
Miller	\$37,491	\$453	\$1,190	\$35,848	95.6%
Mitchell	\$115,196	\$3,714	\$824	\$110,658	96.1%
Monroe				Not Audited	
Montgomery	\$35,914	\$2,178	\$333	\$33,403	93.0%
Morgan	\$162,504	\$4,430	\$891	\$157,183	96.7%
Murray	\$215,901	\$20,280	(\$4,542)	\$200,163	92.7%
Muscogee	\$987,265	\$27,461	\$9,845	\$949,959	96.2%
Newton	\$537,426	\$2,949	\$2,358	\$532,119	99.0%
Oconee	\$260,819	\$1,900	\$169	\$258,750	99.2%
Oglethorpe	\$84,280	\$2,540	\$577	\$81,163	96.3%
Paulding	\$680,792	\$12,714	\$1,604	\$666,474	97.9%
Peach	\$108,557	\$5,002	\$413	\$103,142	95.0%
Pickens	\$254,202	\$8,437	\$454	\$245,311	96.5%
Pierce	\$77,114	\$3,812	\$465	\$72,837	94.5%
Pike	\$97,266	\$5,529	\$1,180	\$90,557	93.1%
Polk	\$208,744	\$8,951	\$1,679	\$198,114	94.9%
Pulaski	\$46,030	\$960	\$15	\$45,055	97.9%
Putnam	\$237,322	\$3,777	\$238	\$233,307	98.3%
Quitman	\$13,193	\$45	\$165	\$12,983	98.4%
Rabun	\$286,177	\$12,092	\$89	\$273,996	95.7%
Randolph	\$34,698	\$1,360	\$42	\$33,296	96.0%
Richmond	\$962,320	\$35,714	\$5,301	\$921,305	95.7%
Rockdale	\$572,521	\$29,166	(\$1,172)	\$544,527	95.1%
Schley	\$18,667	\$342	\$109	\$18,216	97.6%
Screven	\$78,496	\$2,346	\$274	\$75,876	96.7%
Seminole	\$48,966	\$561	\$208	\$48,197	98.4%
Spalding	\$334,829	\$8,198	\$1,883	\$324,748	97.0%

**Table 3 - Comparison of Tax Collections for Tax Year 2004**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Stephens	\$147,539	\$3,137	\$2,013	\$142,389	96.5%
Stewart	\$32,999	\$50	\$84	\$32,865	99.6%
Sumter	\$158,104	\$5,941	\$508	\$151,655	95.9%
Talbot	\$48,850	\$1,004	\$1,206	\$46,640	95.5%
Taliaferro	\$13,543	\$583	\$289	\$12,671	93.6%
Tattnall	\$75,191	\$5,657	\$643	\$68,891	91.6%
Taylor	\$43,978	\$1,151	\$517	\$42,310	96.2%
Telfair	\$56,285	\$6,297	\$7	\$49,981	88.8%
Terrell	\$46,831	\$823	\$300	\$45,708	97.6%
Thomas	\$260,274	\$8,394	\$1,657	\$250,223	96.1%
Tift	\$215,655	\$2,479	\$1,349	\$211,827	98.2%
Toombs	\$114,499	\$4,752	\$391	\$109,356	95.5%
Towns	\$126,032	\$5,659	\$704	\$119,669	95.0%
Treutlen	\$22,571	\$820	\$260	\$21,491	95.2%
Troup	\$412,252	\$1,141	\$13,378	\$397,733	96.5%
Turner	\$42,215	\$1,348	\$69	\$40,798	96.6%
Twiggs	\$53,783	\$2,996	\$1,878	\$48,909	90.9%
Union	\$180,602	\$11,370	\$447	\$168,785	93.5%
Upson	\$145,912	\$4,036	\$2,760	\$139,116	95.3%
Walker	\$291,595	\$14,993	\$128	\$276,474	94.8%
Walton	\$535,816	\$5,317	\$768	\$529,731	98.9%
Ware	\$146,459	\$3,786	\$3,258	\$139,415	95.2%
Warren	\$33,155	\$637	\$138	\$32,380	97.7%
Washington	\$135,084	\$392	\$1,895	\$132,797	98.3%
Wayne	\$156,548	\$14,395	\$469	\$141,684	90.5%
Webster	\$13,137	\$88	\$61	\$12,988	98.9%
Wheeler	\$23,642	\$2,152	\$55	\$21,435	90.7%
White	\$192,720	\$8,053	\$806	\$183,861	95.4%
Whitfield	\$722,659	\$15,190	\$2,912	\$704,557	97.5%
Wilcox	\$33,088	\$773	\$135	\$32,180	97.3%
Wilkes	\$70,164	\$804	\$1,229	\$68,131	97.1%
Wilkinson	\$81,581	\$3,371	\$821	\$77,389	94.9%
Worth	\$102,220	\$1,314	\$478	\$100,428	98.2%
<b>State Total</b>	<b>\$67,915,011</b>	<b>\$1,487,919</b>	<b>\$710,136</b>	<b>\$65,716,956</b>	<b>96.8%</b>

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

**Table 4 - Comparison of Tax Collections for Tax Year 2005**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$147,510	\$2,248	\$3,026	\$142,236	96.4%
Atkinson	\$31,370	\$693	\$1,671	\$29,006	92.5%
Bacon	\$45,707	\$2,043	\$361	\$43,302	94.7%
Baker	\$29,691	\$503	\$69	\$29,118	98.1%
Baldwin	\$224,028	\$3,270	\$928	\$219,831	98.1%
Banks	\$129,206	\$5,224	\$566	\$123,417	95.5%
Barrow	\$400,978	\$18,441	(\$1,486)	\$384,024	95.8%
Bartow	\$669,864	\$14,370	\$756	\$654,738	97.7%
Ben Hill	\$81,944	\$12,132	\$22	\$69,789	85.2%
Berrien	\$64,949	\$801	\$1,515	\$62,633	96.4%
Bibb	\$951,514	\$13,319	\$6,358	\$931,837	97.9%
Bleckley	\$53,113	\$2,056	\$597	\$50,460	95.0%
Brantley	\$51,611	\$1,842	\$492	\$49,277	95.5%
Brooks	\$82,454	\$2,335	\$443	\$79,677	96.6%
Bryan	\$215,984	\$1,383	\$851	\$213,750	99.0%
Bulloch	\$334,124	\$5,667	\$1,543	\$326,914	97.8%
Burke	\$385,583	\$5,875	\$2,232	\$377,476	97.9%
Butts	\$151,587	\$3,314	\$1,096	\$147,178	97.1%
Calhoun	\$23,913	\$1,186	\$0	\$22,728	95.0%
Camden	\$274,909	\$10,545	\$143	\$264,221	96.1%
Candler	\$49,137	\$3,275	\$2,122	\$43,740	89.0%
Carroll	\$613,101	\$12,765	\$1,455	\$598,882	97.7%
Catoosa	\$353,273	\$14,380	\$1,792	\$337,101	95.4%
Charlton	\$56,858	\$2,543	\$252	\$54,063	95.1%
Chatham	\$2,470,607	\$123,532	\$32,233	\$2,314,842	93.7%
Chattahoochee	\$13,120	\$320	\$199	\$12,602	96.0%
Chattooga	\$127,929	\$4,137	\$2,900	\$120,891	94.5%
Cherokee	\$1,653,114	\$9,233	(\$1,784)	\$1,645,665	99.5%
Clarke	\$746,399	\$30,524	\$1,521	\$714,355	95.7%
Clay	\$22,174	\$228		\$21,947	99.0%
Clayton	\$1,904,340	\$166,615	\$17,384	\$1,720,341	90.3%
Clinch	\$40,211	\$270	\$3,285	\$36,656	91.2%
Cobb	\$6,668,638	\$81,444	\$113,773	\$6,473,421	97.1%
Coffee	\$190,883	\$6,573	\$2,626	\$181,683	95.2%
Colquitt	\$179,160	\$207	\$8,321	\$170,633	95.2%
Columbia	\$745,484	\$4,506	\$2,495	\$738,483	99.1%
Cook	\$75,561	\$1,700	\$175	\$73,686	97.5%
Coweta	\$880,497	\$81,558	\$1,224	\$797,715	90.6%
Crawford	\$57,246	\$4,829	\$689	\$51,728	90.4%
Crisp	\$114,362	\$4,392	\$269	\$109,701	95.9%
Dade	\$79,276	\$6,481	\$3,442	\$69,354	87.5%

**Table 4 - Comparison of Tax Collections for Tax Year 2005**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Dawson	\$269,947	\$5,080	\$840	\$264,027	97.8%
Decatur	\$167,714	\$771	\$675	\$166,267	99.1%
Dekalb	\$5,723,191	\$160,427	\$79,240	\$5,483,524	95.8%
Dodge	\$76,403	\$5,613	\$510	\$70,280	92.0%
Dooly	\$62,266	\$2,023	\$3,191	\$57,053	91.6%
Dougherty	\$472,403	\$3,692	\$3,657	\$465,054	98.4%
Douglas	\$881,508	\$19,070	\$3,840	\$858,598	97.4%
Early	\$75,587	\$365	\$4,740	\$70,481	93.2%
Echols	\$26,308	\$240	\$300	\$25,768	97.9%
Effingham	\$302,196	\$7,529	\$513	\$294,155	97.3%
Elbert	\$115,239	\$2,465	\$766	\$112,008	97.2%
Emanuel	\$103,527	\$2,285	\$1,486	\$99,757	96.4%
Evans	\$51,539	\$1,721	\$190	\$49,628	96.3%
Fannin	\$196,860	\$2,326	\$1,211	\$193,323	98.2%
Fayette	\$1,152,536	\$23,456	\$18	\$1,129,062	98.0%
Floyd	\$665,379	\$19,469	\$4,900	\$641,010	96.3%
Forsyth	\$1,755,284	\$28,637	\$11,531	\$1,715,116	97.7%
Franklin	\$152,737	\$8,390	\$2,586	\$141,761	92.8%
Fulton	\$10,730,800	\$408,508	\$28,540	\$10,293,752	95.9%
Gilmer	\$260,702	\$15,249	\$645	\$244,808	93.9%
Glascocock	\$15,076	\$199	(\$96)	\$14,973	99.3%
Glynn	\$1,024,731	\$15,000	\$6,900	\$1,002,831	97.9%
Gordon	\$337,701	\$19,341	\$546	\$317,814	94.1%
Grady	\$115,994	\$1,558	\$555	\$113,882	98.2%
Greene	\$248,528	\$4,260	(\$517)	\$244,785	98.5%
Gwinnett	\$6,540,067	\$464,180	\$23,111	\$6,052,777	92.5%
Habersham	\$291,666	\$9,380	\$1,494	\$280,791	96.3%
Hall	\$1,287,569	\$13,752	\$6,960	\$1,266,857	98.4%
Hancock	\$66,491	\$5,196	(\$44)	\$61,338	92.3%
Haralson	\$160,995	\$4,426	\$820	\$155,749	96.7%
Harris	\$209,346	\$2,261	(\$2,565)	\$209,650	100.1%
Hart	\$231,788	\$9,970	(\$73)	\$221,891	95.7%
Heard	\$116,050	\$2,592	\$29,057	\$84,401	72.7%
Henry	\$1,417,321	\$30,789	\$4,767	\$1,381,764	97.5%
Houston	\$706,107	\$18,177	\$501	\$687,429	97.4%
Irwin	\$46,918	\$388	\$616	\$45,914	97.9%
Jackson	\$401,104	\$11,482	\$870	\$388,752	96.9%
Jasper	\$104,380	\$8,947	\$2,016	\$93,417	89.5%
Jeff Davis	\$64,278	\$2,674	\$444	\$61,160	95.1%
Jefferson	\$95,968	\$3,097	(\$729)	\$93,599	97.5%
Jenkins	\$37,879	\$357	(\$303)	\$37,826	99.9%
Johnson	\$34,677	\$979	\$219	\$33,478	96.5%

**Table 4 - Comparison of Tax Collections for Tax Year 2005**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$154,448	\$1,194	\$11,539	\$141,714	91.8%
Lamar	\$100,316	\$3,382	\$2,489	\$94,445	94.1%
Lanier	\$25,038	\$992	\$392	\$23,654	94.5%
Laurens	\$263,375	\$6,502	\$1,516	\$255,357	97.0%
Lee	\$152,535	\$3,560	\$4,511	\$144,464	94.7%
Liberty	\$226,973	\$11,621	\$2,886	\$212,466	93.6%
Lincoln	\$55,689	\$1,360	(\$75)	\$54,405	97.7%
Long	\$33,221	\$2,031	\$75	\$31,115	93.7%
Lowndes	\$570,011	\$20,130	\$2,726	\$547,154	96.0%
Lumpkin	\$222,976	\$6,254	\$840	\$215,882	96.8%
Macon	\$71,319	\$6,153	\$2,819	\$62,347	87.4%
Madison	\$152,244	\$9,230	\$722	\$142,291	93.5%
Marion	\$49,321	\$328	\$135	\$48,858	99.1%
McDuffie	\$119,913	\$4,489	\$525	\$114,899	95.8%
McIntosh	\$102,780	\$8,160	\$569	\$94,050	91.5%
Meriwether	\$118,641	\$4,538	\$1,931	\$112,172	94.5%
Miller	\$36,759	\$749	(\$201)	\$36,212	98.5%
Mitchell	\$113,097	\$1,513	\$2,433	\$109,151	96.5%
Monroe	\$428,243	\$10,482	\$143,349	\$274,412	64.1%
Montgomery	\$39,181	\$917	\$1,850	\$36,413	92.9%
Morgan	\$174,000	\$4,812	\$264	\$168,925	97.1%
Murray	\$227,942	\$6,070	\$3,672	\$218,199	95.7%
Muscogee	\$1,017,276	\$72,185	\$22,130	\$922,961	90.7%
Newton	\$595,510	\$2,654	\$2,000	\$590,856	99.2%
Oconee	\$294,425	\$718	(\$563)	\$294,269	99.9%
Oglethorpe	\$86,573	\$1,814	\$508	\$84,250	97.3%
Paulding	\$784,881	\$19,733	\$6,462	\$758,685	96.7%
Peach	\$126,426	\$7,347	\$287	\$118,791	94.0%
Pickens	\$282,308	\$14,649	\$1,682	\$265,977	94.2%
Pierce	\$82,041	\$3,782	\$834	\$77,425	94.4%
Pike	\$107,140	\$6,361	\$934	\$99,844	93.2%
Polk	\$219,525	\$7,696	\$3,457	\$208,372	94.9%
Pulaski	\$47,538	\$1,018	\$650	\$45,870	96.5%
Putnam	\$280,318	\$1,965	(\$3,098)	\$281,451	100.4%
Quitman	\$17,270	\$248	\$226	\$16,796	97.3%
Rabun	\$313,503	\$10,231	\$843	\$302,430	96.5%
Randolph	\$34,951	\$1,593	\$136	\$33,222	95.1%
Richmond	\$1,064,253	\$47,785	\$21,742	\$994,727	93.5%
Rockdale	\$612,066	\$30,209	\$475	\$581,382	95.0%
Schley	\$20,272	\$201	\$945	\$19,126	94.3%
Screven	\$80,656	\$2,175	\$84	\$78,397	97.2%
Seminole	\$51,050	\$584	(\$149)	\$50,616	99.1%
Spalding	\$344,281	\$6,255	\$3,373	\$334,654	97.2%

**Table 4 - Comparison of Tax Collections for Tax Year 2005**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Stephens	\$167,577	\$5,305	\$464	\$161,809	96.6%
Stewart	\$32,909	\$861	(\$81)	\$32,129	97.6%
Sumter	\$158,645	\$8,443	\$148	\$150,053	94.6%
Talbot	\$50,237	\$1,206	\$666	\$48,366	96.3%
Taliaferro	\$17,994	\$1,093	\$292	\$16,609	92.3%
Tattnall	\$76,852	\$5,832	\$480	\$70,541	91.8%
Taylor	\$45,513	\$1,352	\$141	\$44,020	96.7%
Telfair	\$57,389	\$5,062	\$88	\$52,240	91.0%
Terrell	\$50,123	\$1,223	\$397	\$48,503	96.8%
Thomas	\$263,192	\$8,737	(\$1,429)	\$255,884	97.2%
Tift	\$220,121	\$1,570	(\$290)	\$218,841	99.4%
Toombs	\$118,217	\$3,629	\$303	\$114,285	96.7%
Towns	\$185,797	\$12,713	\$413	\$172,671	92.9%
Treutlen	\$23,350	\$1,190	\$325	\$21,835	93.5%
Troup	\$421,794	\$1,246	\$13,050	\$407,497	96.6%
Turner	\$42,736	\$392	\$873	\$41,472	97.0%
Twiggs	\$51,777	\$2,834	\$1,576	\$47,367	91.5%
Union	\$196,891	\$4,540	\$511	\$191,840	97.4%
Upton	\$158,602	\$5,919	\$8,050	\$144,633	91.2%
Walker	\$315,851	\$14,826	\$6,016	\$295,009	93.4%
Walton	\$619,703	\$3,993	(\$95)	\$615,804	99.4%
Ware	\$154,391	\$4,668	\$3,739	\$145,983	94.6%
Warren	\$33,433	\$1,332	\$337	\$31,764	95.0%
Washington	\$154,218	\$1,369	\$1,967	\$150,882	97.8%
Wayne	\$157,919	\$12,188	\$356	\$145,375	92.1%
Webster	\$13,929	\$419	\$104	\$13,406	96.2%
Wheeler	\$23,710	\$2,261	\$110	\$21,339	90.0%
White	\$214,353	\$2,175	\$386	\$211,792	98.8%
Whitfield	\$748,381	\$17,674	\$4,720	\$725,987	97.0%
Wilcox	\$34,316	\$673	\$63	\$33,580	97.9%
Wilkes	\$68,558	\$988	\$188	\$67,382	98.3%
Wilkinson	\$84,590	\$3,317	\$1,612	\$79,660	94.2%
Worth	\$102,554	\$1,804	\$405	\$100,345	97.8%
<b>State Total</b>	<b>\$73,154,073</b>	<b>\$2,507,584</b>	<b>\$733,294</b>	<b>\$69,913,196</b>	<b>95.6%</b>

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

**Table 5 – Comparison of Tax Collections for Tax Year 2006**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$155,544	\$1,964		\$153,580	98.7%
Atkinson	\$30,825	\$1,178	\$1,501	\$28,147	91.3%
Bacon	\$49,921	\$2,215	\$130	\$47,576	95.3%
Baker	\$29,852	\$382	(\$317)	\$29,786	99.8%
Baldwin	\$261,190	\$3,915	\$1,307	\$255,968	98.0%
Banks	\$132,691	\$5,224	\$566	\$126,901	95.6%
Barrow	\$443,533	\$19,933	\$253	\$423,348	95.4%
Bartow	\$727,983	\$21,199	(\$5,635)	\$712,419	97.9%
Ben Hill	\$88,384	\$14,954	\$13	\$73,416	83.1%
Berrien	\$81,020	\$2,290	\$3,974	\$74,756	92.3%
Bibb*	\$964,982	\$16,000	\$7,200	\$941,782	97.6%
Bleckley	\$53,900	\$4,743	\$290	\$48,867	90.7%
Brantley	\$70,791	\$4,601	(\$224)	\$66,413	93.8%
Brooks	\$88,224	\$1,723	\$268	\$86,233	97.7%
Bryan	\$270,444	\$5,593	\$139	\$264,713	97.9%
Bulloch	\$354,921	\$3,318	\$589	\$351,014	98.9%
Burke	\$399,537	\$10,683	\$651	\$388,203	97.2%
Butts	\$174,483	\$4,085	\$13,039	\$157,358	90.2%
Calhoun	\$24,289	\$3,603	\$32	\$20,654	85.0%
Camden*	\$308,013	\$12,000	\$300	\$295,713	96.0%
Candler	\$53,135	\$3,067	\$1,632	\$48,436	91.2%
Carroll	\$654,703	\$17,233	\$278	\$637,191	97.3%
Catoosa	\$385,211	\$10,619	\$1,180	\$373,411	96.9%
Charlton*	\$60,234	\$2,800	\$300	\$57,134	94.9%
Chatham	\$2,792,846	\$39,888	\$19,708	\$2,733,250	97.9%
Chattahoochee	\$13,430	\$510	\$241	\$12,679	94.4%
Chattooga*	\$136,021	\$4,200	\$3,100	\$128,721	94.6%
Cherokee	\$1,842,109	\$18,665	\$26,168	\$1,797,276	97.6%
Clarke	\$828,064	\$9,734	\$5,128	\$813,201	98.2%
Clay	\$22,387	\$128	\$679	\$21,580	96.4%
Clayton	\$2,110,504	\$36,824	\$17,271	\$2,056,409	97.4%
Clinch	\$41,402	\$435	\$3,640	\$37,326	90.2%
Cobb	\$7,291,875	\$64,187	\$102,459	\$7,125,229	97.7%
Coffee	\$195,614	\$5,608	\$68	\$189,938	97.1%
Colquitt	\$190,023	\$85	\$10,431	\$179,506	94.5%
Columbia	\$859,090	\$14,708	\$2,403	\$841,978	98.0%
Cook*	\$83,170	\$2,400	\$650	\$80,120	96.3%
Coweta	\$960,666	\$85,788	\$3,937	\$870,941	90.7%
Crawford	\$58,700	\$4,677	\$540	\$53,482	91.1%
Crisp	\$125,859	\$5,112	\$3,385	\$117,361	93.2%
Dade	\$107,999	\$9,148	\$1,429	\$97,422	90.2%

**Table 5 – Comparison of Tax Collections for Tax Year 2006**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Dawson	\$304,584	\$12,912	\$1,700	\$289,972	95.2%
Decatur*	\$171,994	\$800	\$700	\$170,494	99.1%
Dekalb	\$6,248,241	\$307,106	\$128,145	\$5,812,991	93.0%
Dodge	\$94,675	\$11,823	\$1,041	\$81,811	86.4%
Dooly*	\$59,924	\$2,800	\$200	\$56,924	95.0%
Dougherty	\$475,158	\$3,883	\$2,115	\$469,160	98.7%
Douglas	\$976,065	\$24,967	\$4,498	\$946,601	97.0%
Early	\$77,870	\$1,071	\$4,973	\$71,826	92.2%
Echols*	\$26,943	\$300	\$100	\$26,543	98.5%
Effingham	\$337,084	\$12,184	(\$257)	\$325,156	96.5%
Elbert	\$123,331	\$4,430	\$974	\$117,926	95.6%
Emanuel	\$105,457	\$2,586	(\$13)	\$102,885	97.6%
Evans	\$51,539	\$1,721	\$190	\$49,628	96.3%
Fannin	\$221,533	\$13,903	\$1,945	\$205,684	92.8%
Fayette	\$1,256,408	\$22,054	(\$1,203)	\$1,235,556	98.3%
Floyd	\$710,975	\$18,648	\$7,248	\$685,079	96.4%
Forsyth	\$2,023,809	\$34,048	\$9,426	\$1,980,335	97.9%
Franklin	\$167,624	\$8,349	\$1,564	\$157,711	94.1%
Fulton	\$11,772,112	\$670,590	\$276,451	\$10,825,071	92.0%
Gilmer	\$291,161	\$18,702	\$2,348	\$270,110	92.8%
Glascocock	\$15,984	\$76	(\$136)	\$16,043	100.4%
Glynn	\$1,186,678	\$28,925	\$2,430	\$1,155,323	97.4%
Gordon	\$364,091	\$18,544	\$1,090	\$344,458	94.6%
Grady	\$145,494	\$1,350	\$2,293	\$141,850	97.5%
Greene	\$361,035	\$7,819	\$6,812	\$346,403	95.9%
Gwinnett	\$7,306,274	\$331,517	\$113,297	\$6,861,461	93.9%
Habersham	\$304,284	\$14,650	\$859	\$288,775	94.9%
Hall	\$1,382,105	\$26,155	\$2,916	\$1,353,033	97.9%
Hancock	\$71,067	\$5,948	\$359	\$64,760	91.1%
Haralson	\$168,041	\$4,615	\$370	\$163,056	97.0%
Harris	\$241,646	\$2,491	(\$83)	\$239,238	99.0%
Hart	\$245,695	\$15,061	\$8,739	\$221,896	90.3%
Heard	\$126,274	\$3,319	\$27,313	\$95,642	75.7%
Henry	\$1,581,824	\$44,078	\$5,019	\$1,532,727	96.9%
Houston	\$840,470	\$15,552	\$20,847	\$804,071	95.7%
Irwin*	\$47,696	\$400	\$350	\$46,946	98.4%
Jackson	\$464,631	\$23,851	\$5,996	\$434,784	93.6%
Jasper	\$108,236	\$9,333	\$1,499	\$97,405	90.0%
Jeff Davis	\$64,978	\$2,030	(\$126)	\$63,074	97.1%
Jefferson	\$101,392	\$2,373	\$501	\$98,518	97.2%
Jenkins	\$38,360	\$435	\$238	\$37,686	98.2%
Johnson	\$34,775	\$1,075	\$121	\$33,579	96.6%

**Table 5 - Comparison of Tax Collections for Tax Year 2006**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$160,442	\$2,356	\$12,186	\$145,901	90.9%
Lamar	\$103,254	\$7,798	\$65	\$95,390	92.4%
Lanier*	\$26,071	\$1,000	\$400	\$24,671	94.6%
Laurens	\$289,939	\$8,552	\$3,919	\$277,468	95.7%
Lee	\$198,666	\$2,794	\$6,725	\$189,147	95.2%
Liberty	\$242,044	\$12,187	\$3,250	\$226,607	93.6%
Lincoln	\$66,542	\$3,695	\$355	\$62,493	93.9%
Long	\$31,558	\$4,595	\$228	\$26,735	84.7%
Lowndes*	\$618,546	\$18,000	\$2,500	\$598,046	96.7%
Lumpkin	\$236,476	\$7,960	\$645	\$227,871	96.4%
Macon	\$77,183	\$7,319	\$3,388	\$66,476	86.1%
Madison	\$156,494	\$11,120	\$1,329	\$144,045	92.0%
Marion	\$48,730	\$267	\$765	\$47,697	97.9%
McDuffie	\$125,942	\$2,599	\$100	\$123,244	97.9%
McIntosh	\$108,542	\$9,342	\$671	\$98,529	90.8%
Meriwether	\$124,541	\$7,508	\$1,740	\$115,293	92.6%
Miller	\$37,488	\$332	(\$40)	\$37,196	99.2%
Mitchell	\$124,162	\$2,065	\$1,123	\$120,974	97.4%
Monroe	\$492,961	\$17,045	\$193,962	\$281,955	57.2%
Montgomery	\$39,709	\$3,608	\$1,364	\$34,738	87.5%
Morgan	\$184,887	\$4,854	\$665	\$179,368	97.0%
Murray	\$234,261	\$8,827	(\$995)	\$226,430	96.7%
Muscogee	\$1,073,005	\$19,923	\$16,917	\$1,036,165	96.6%
Newton	\$652,728	\$3,975	\$2,817	\$645,936	99.0%
Oconee	\$339,268	\$2,815	\$208	\$336,245	99.1%
Oglethorpe	\$105,504	\$5,211	\$922	\$99,371	94.2%
Paulding	\$945,750	\$22,371	\$22,490	\$900,889	95.3%
Peach	\$133,258	\$7,589	\$363	\$125,307	94.0%
Pickens	\$313,212	\$26,580	\$374	\$286,258	91.4%
Pierce	\$88,838	\$4,379	\$778	\$83,680	94.2%
Pike	\$114,496	\$7,587	\$659	\$106,250	92.8%
Polk	\$230,875	\$11,677	\$4,379	\$214,820	93.0%
Pulaski	\$57,258	\$755	\$66	\$56,437	98.6%
Putnam	\$334,115	\$3,063	(\$1,791)	\$332,842	99.6%
Quitman	\$18,453	\$205	\$472	\$17,777	96.3%
Rabun	\$329,391	\$6,847	\$4,585	\$317,959	96.5%
Randolph	\$46,681	\$1,759	\$196	\$44,726	95.8%
Richmond	\$1,086,652	\$65,769	\$3,506	\$1,017,377	93.6%
Rockdale	\$669,753	\$33,201	\$202	\$636,350	95.0%
Schley	\$21,005	\$531	\$1,050	\$19,423	92.5%
Screven	\$100,304	\$4,079	\$397	\$95,828	95.5%
Seminole	\$54,458	\$651	(\$11)	\$53,818	98.8%
Spalding	\$358,783	\$7,057	\$1,781	\$349,946	97.5%

**Table 5 - Comparison of Tax Collections for Tax Year 2006**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Stephens	\$175,772	\$3,360	\$3,147	\$169,265	96.3%
Stewart	\$33,105	\$282	\$70	\$32,753	98.9%
Sumter	\$173,347	\$5,443	(\$501)	\$168,405	97.1%
Talbot	\$57,906	\$1,160	\$2,471	\$54,275	93.7%
Taliaferro	\$17,565	\$762	\$204	\$16,599	94.5%
Tattnall	\$79,533	\$3,528	(\$9)	\$76,014	95.6%
Taylor	\$45,120	\$3,752	(\$533)	\$41,901	92.9%
Telfair*	\$66,776	\$4,500	\$90	\$62,186	93.1%
Terrell	\$51,012	\$1,510	\$122	\$49,380	96.8%
Thomas	\$272,828	\$4,408	\$200	\$268,220	98.3%
Tift	\$237,161	\$2,108	(\$127)	\$235,180	99.2%
Toombs	\$118,217	\$3,629	\$303	\$114,285	96.7%
Towns	\$195,060	\$8,517	(\$158)	\$186,700	95.7%
Treutlen	\$29,184	\$1,625	(\$43)	\$27,601	94.6%
Troup	\$431,853	\$603	\$5,807	\$425,443	98.5%
Turner	\$44,129	\$1,090	\$57	\$42,981	97.4%
Twiggs	\$49,505	\$2,838	\$159	\$46,507	93.9%
Union	\$303,309	\$14,424	(\$1,721)	\$290,606	95.8%
Upson	\$164,846	\$7,326	\$9,262	\$148,258	89.9%
Walker	\$339,781	\$12,632	\$1,174	\$325,974	95.9%
Walton	\$688,021	\$4,446	(\$877)	\$684,452	99.5%
Ware	\$159,595	\$4,724	\$389	\$154,483	96.8%
Warren	\$40,312	\$2,474	(\$697)	\$38,535	95.6%
Washington	\$157,700	\$2,876	\$1,312	\$153,512	97.3%
Wayne	\$142,910	\$12,538	\$505	\$129,867	90.9%
Webster	\$14,095	\$362	\$47	\$13,686	97.1%
Wheeler	\$31,007	\$5,253	\$333	\$25,421	82.0%
White	\$226,491	\$3,593	\$193	\$222,706	98.3%
Whitfield	\$799,517	\$36,221	\$2,570	\$760,726	95.1%
Wilcox*	\$34,601	\$600	\$100	\$33,901	98.0%
Wilkes	\$83,836	\$2,165	\$5,239	\$76,432	91.2%
Wilkinson	\$85,588	\$3,945	\$405	\$81,239	94.9%
Worth*	\$102,855	\$1,500	\$400	\$100,955	98.2%
<b>State Total</b>	<b>\$80,475,849</b>	<b>\$2,751,939</b>	<b>\$1,196,154</b>	<b>\$76,527,756</b>	<b>95.1%</b>

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).
- DOR has estimated the amounts for 14 counties for tax year 2007 that have not yet been audited.

**Table 6 - Comparison of Tax Collections for Tax Year 2007**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$158,808	\$48,672	(\$2,134)	\$95,553	61.72%
Atkinson	\$31,591	\$848	\$1,680	\$29,063	92.0%
Bacon	\$49,104	\$2,358	(\$587)	\$47,333	96.39%
Baker	\$30,123	\$127	\$131	\$29,865	99.14%
Baldwin	\$254,738	\$3,915	\$1,307	\$255,968	98.0%
Banks	\$134,104	\$5,224	\$566	\$126,901	95.6%
Barrow	\$482,348	\$19,933	\$253	\$423,348	95.4%
Bartow	\$750,040	\$21,199	(\$5,635)	\$712,419	97.9%
Ben Hill	\$90,274	\$3,606	\$373	\$86,294	95.59%
Berrien*	\$82,439	\$12,960	\$1,001	\$68,478	83.06%
Bibb	\$932,606	\$16,984	\$12,692	\$902,929	96.81%
Bleckley	\$51,534	\$1,309	\$377	\$49,847	96.72%
Brantley	\$77,205	\$5,133	\$3,129	\$68,943	89.3%
Brooks	\$81,379	\$2,198	(\$2,878)	\$80,699	99.16%
Bryan	\$285,512	\$7,547	\$1,107	\$276,858	96.96%
Bulloch	\$409,061	\$10,704	\$153	\$398,205	97.35%
Burke	\$406,696	\$14,670	\$425	\$391,601	96.29%
Butts	\$158,748	\$6,076.19	\$516	\$152,156	95.84%
Calhoun	\$35,119	\$1,411	\$489	\$33,219	94.59%
Camden	\$402,458	\$11,831	\$7,581	\$383,045	95.18%
Candler	\$53,842	\$3,714	\$71	\$50,058	92.97%
Carroll	\$656,451	\$22,361	\$1,761	\$632,329	96.32%
Catoosa	\$362,558	\$16,096.75	\$1,042	\$345,419	95.27%
Charlton	\$76,345	\$1,876	\$4,512	\$69,958	91.63%
Chatham	\$2,990,194	\$75,545	\$58,756	\$2,855,893	95.5%
Chattahoochee	\$15,123	\$550	\$122	\$14,451	95.56%
Chattooga	\$134,039	\$5,650	\$1,324	\$127,065	94.79%
Cherokee	\$1,953,936	\$36,290	\$3,522	\$1,914,123	97.96%
Clarke	\$812,796	\$9,782	\$5,727	\$797,286	98.09%
Clay	\$20,910	\$133	\$179	\$20,598	98.51%
Clayton	\$2,128,492	\$70,981	\$34,859	\$2,022,652	95.02%
Clinch	\$62,476	\$991	\$4,903	\$56,582	90.57%
Cobb	\$7,345,936	\$83,196	\$135,864	\$7,126,876	97.01%
Coffee	\$203,338	\$7,395	\$4,215	\$191,727	94.29%
Colquitt	\$198,498	\$182	\$9,670	\$188,646	95.04%
Columbia	\$926,726	\$19,227	\$5,294	\$902,205	97.35%
Cook	\$80,541	\$2,161	\$566	\$77,814	96.61%
Coweta	\$1,003,163	\$40,295	\$40,688	\$922,181	91.92%
Crawford	\$70,202	\$5,061	\$495	\$64,646	92.08%
Crisp	\$128,735	\$6,205	\$1,952	\$120,579	93.66%
Dade	\$102,394	\$7,403	\$1,119	\$93,872	91.67%

**Table 6 - Comparison of Tax Collections for Tax Year 2007**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Dawson	\$315,472	\$8,128	\$576	\$306,769	97.24%
Decatur	\$187,405	\$7,530	\$1,800	\$178,076	95.02%
Dekalb	\$6,159,271	\$42,264	\$142,703	\$5,974,304	96.99%
Dodge	\$93,206	\$6,620	\$362	\$86,224	92.5%
Dooly	\$67,270	\$2,403	\$4,495	\$60,372	89.75%
Dougherty	\$537,947	\$8,614	\$10,216	\$519,116	96.5%
Douglas	\$1,037,795	\$40,798	\$15,573	\$981,424	94.56%
Early	\$112,434	\$2,918	\$4,861	\$104,655	93.08%
Echols	\$24,814	\$400	\$159	\$24,256	97.75%
Effingham	\$394,349	\$24,327	(\$2,952)	\$372,973	94.58%
Elbert	\$120,180	\$2,987	\$878	\$116,315	96.78%
Emanuel	\$104,672	\$2,249	\$955	\$101,468	96.94%
Evans	\$55,946	\$1,672	(\$52)	\$54,326	97.1%
Fannin	\$252,561	\$7,726	\$3,098	\$241,737	95.71%
Fayette	\$1,203,042	\$42,949	\$13,173	\$1,146,920	95.33%
Floyd	\$674,159	\$16,749	\$7,248	\$650,162	96.44%
Forsyth	\$2,109,650	\$42,106	\$19,011	\$2,048,532	97.1%
Franklin	\$157,212	\$5,010	\$6,621	\$150,590	95.79%
Fulton	\$12,895,805	\$501,085	\$422,642	\$11,972,078	92.83%
Gilmer	\$298,869	\$11,011	\$7,719	\$280,140	93.73%
Glascocock	\$20,477	\$484	(\$42)	\$20,035	97.84%
Glynn	\$1,343,834	\$58,586	\$573	\$1,284,675	95.59%
Gordon	\$356,133	\$22,381	\$2,056	\$331,696	93.13%
Grady	\$144,523	\$2,504	\$1,653	\$140,365	97.12%
Greene	\$369,924	\$5,864	\$117	\$363,943	98.38%
Gwinnett	\$7,646,140	\$120,566	\$114,602	\$7,410,972	96.92%
Habersham	\$288,078	\$15,008	\$2,427	\$270,643	93.94%
Hall	\$1,639,603	\$27,166	\$23,330	\$1,589,107	96.92%
Hancock	\$74,746	\$6,934	\$1,748	\$66,065	88.39%
Haralson	\$167,205	\$4,509	\$932	\$161,764	96.74%
Harris	\$277,401	\$3,555	(\$1,894)	\$275,740	99.4%
Hart	\$217,368	\$12,000	\$2,643	\$202,724	93.26%
Heard	\$134,374	\$3,866	\$32,103	\$98,405	73.23%
Henry	\$1,615,784	\$71,642	\$8,505	\$1,535,637	95.03%
Houston	\$843,300	\$32,282	(\$2,255)	\$813,273	96.43%
Irwin*	\$50,087	\$1,587	\$211	\$48,289	96.41%
Jackson	\$539,354	\$26,224	\$5,406	\$507,723	94.14%
Jasper	\$111,197	\$7,317	(\$449)	\$104,330	93.82%
Jeff Davis	\$64,979	\$7,648	\$512	\$56,819	87.44%
Jefferson	\$106,096	\$3,312	\$2,226	\$100,558	94.78%
Jenkins	\$56,812	\$2,124	\$124	\$54,563	96.04%
Johnson	\$40,277	\$1,682	\$270	\$38,325	95.15%

**Table 6 - Comparison of Tax Collections for Tax Year 2007**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$189,078	\$7,436	\$2,289	\$179,353	94.86%
Lamar	\$103,633	\$4,392	\$620	\$98,621	95.16%
Lanier	\$40,815	\$2,229	\$488	\$38,098	93.34%
Laurens	\$287,215	\$8,700	\$3,641	\$274,874	95.7%
Lee	\$205,550	\$1,570	\$7,335	\$196,645	95.67%
Liberty*	\$299,380	\$37,162	\$9,861	\$252,357	84.29%
Lincoln	\$72,029	\$5,455	\$1,096	\$65,478	90.9%
Long*	\$54,858	\$5,507	\$596	\$48,755	88.87%
Lowndes	\$640,532	\$14,760	\$7,648	\$618,125	96.5%
Lumpkin	\$287,194	\$20,888	\$2,917	\$263,390	91.71%
Macon	\$82,071	\$7,978	\$4,573	\$69,520	84.7%
Madison	\$160,504	\$11,183	\$1,097	\$148,223	92.35%
Marion	\$56,205	\$1,274	\$344	\$54,587	97.12%
McDuffie	\$128,889	\$1,476	\$1,285	\$126,128	97.86%
McIntosh*	\$120,486	\$11,330	\$2,917	\$106,239	88.17%
Meriwether	\$119,672	\$4,099	\$2,314	\$113,259	94.64%
Miller	\$37,888	\$563	\$205	\$37,121	97.97%
Mitchell	\$119,301	\$2,015	\$723	\$116,563	97.71%
Monroe	\$296,857	\$14,308	\$582	\$281,967	94.98%
Montgomery	\$49,505	\$1,780	\$663	\$47,062	95.06%
Morgan	\$243,700	\$9,870	\$868	\$232,961	95.59%
Murray	\$237,947	\$7,646.53	\$3,503	\$226,797.96	95.31%
Muscogee	\$1,119,736	\$30,115	\$12,834	\$1,076,787	96.16%
Newton	\$704,161	\$11,451	\$3,592	\$689,118	97.86%
Oconee	\$374,632	\$9,370	\$726	\$364,535	97.3%
Oglethorpe	\$101,602	\$5,100	(\$2)	\$96,504	94.98%
Paulding	\$995,375	\$41,598	\$15,118	\$938,659	94.3%
Peach	\$132,697	\$10,065	(\$230)	\$122,862	92.58%
Pickens	\$311,677	\$13,269	\$1,208	\$297,200	95.35%
Pierce	\$92,462	\$5,213	\$982	\$86,267	93.3%
Pike	\$113,441	\$4,011	\$953	\$108,477	95.62%
Polk	\$219,822	\$6,398	\$3,826	\$209,598	95.34%
Pulaski	\$57,551.89	\$681	\$157	\$56,714	98.54%
Putnam	\$357,624	\$4,481	(\$1,096)	\$354,240	99.05%
Quitman	\$18,199	\$466	\$49	\$17,684	97.17%
Rabun	\$397,879	\$13,130	(\$21,771)	\$406,521	102.17%
Randolph	\$46,068	\$852	\$0	\$45,216	98.15%
Richmond	\$1,048,627	\$17,723	\$12,865	\$1,018,627	97.08%
Rockdale	\$704,677	\$41,117	\$669	\$662,891	94.07%
Schley	\$20,313	\$266	\$171	\$19,876	97.85%
Screven	\$96,959	\$3,580	\$325	\$93,054	95.97%
Seminole	\$55,224	\$567	\$223	\$54,434	98.57%
Spalding	\$349,360	\$12,737	\$5,083	\$331,540	94.89%

**Table 6 - Comparison of Tax Collections for Tax Year 2007**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Stephens	\$163,218	\$3,306	\$1,438	\$158,474	97.09%
Stewart	\$34,471	\$869	(\$116)	\$33,719	97.82%
Sumter	\$171,888	\$4,904	\$385	\$166,599	96.92%
Talbot	\$55,525	\$1,134	\$1,827	\$52,564	94.66%
Taliaferro	\$16,829	\$1,673	\$33	\$15,123	89.86%
Tattnall	\$81,927	\$4,644	\$3,477	\$73,806	90.09%
Taylor	\$44,983	\$3,505	\$113	\$41,365	91.95%
Telfair	\$65,731	\$9,553	\$225	\$55,953	85.12%
Terrell	\$58,164	\$1,520	\$183	\$56,461	97.07%
Thomas	\$278,430	\$3,962	\$1,328	\$273,140	98.1%
Tift	\$236,540	\$3,587	\$1,331	\$231,623	97.92%
Toombs	\$142,758	\$7,195	\$1,454	\$134,108	93.94%
Towns	\$220,238	\$13,099	\$1,759	\$205,381	93.25%
Treutlen	\$27,491	\$1,356	\$40	\$26,095	94.92%
Troup	\$437,207	\$1,337	\$2,538	\$433,331	99.11%
Turner	\$44,715	\$1,116	\$17	\$43,583	97.47%
Twiggs	\$48,099	\$3,111	\$2,089	\$42,899	89.19%
Union	\$301,871	\$27,042	\$922	\$273,907	90.73%
Upson	\$160,068	\$7,042	\$7,760	\$145,266	90.75%
Walker	\$321,531	\$14,243	\$3,106	\$304,183	94.6%
Walton	\$693,608	\$16,632	\$1,501	\$675,476	97.39%
Ware	\$164,477	\$5,636	\$6,625	\$152,216	92.55%
Warren	\$39,568	\$1,431	\$717	\$37,420	94.57%
Washington	\$180,002	\$2,666	\$3,411	\$173,924	96.62%
Wayne	\$136,609	\$6,886	\$354	\$129,370	94.7%
Webster	\$22,553	\$606	\$313	\$21,635	95.93%
Wheeler	\$29,803	\$3,982	\$117	\$25,704	86.25%
White	\$256,156	\$5,651	\$1,708	\$248,797.27	97.12%
Whitfield	\$833,811	\$30,249	\$8,629	\$794,933.32	95.33%
Wilcox	\$35,025	\$580	\$445	\$34,001	97.08%
Wilkes	\$76,625	\$1,296	\$1,005	\$74,324	97.0%
Wilkinson	\$87,776	\$5,249	\$1,154	\$81,372	92.7%
Worth	\$103,560	\$2,176	\$590	\$100,794	97.33%
<b>State Total</b>	<b>\$83,862,986</b>	<b>\$2,437,636</b>	<b>\$1,340,930</b>	<b>\$80,018,247</b>	<b>95.42%</b>

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

# Performance Reviews of County Boards of Tax Assessors

In 2000, legislation was passed which provided that county governing authorities, by resolution, could request that the Commissioner conduct a Performance Review of the county board of tax assessors. Upon receipt of such a request, the Commissioner appoints a Performance Review Board consisting of 3 members: 1 member who is an employee of the Department of Revenue and 2 members who serve as tax assessors or chief appraisers in counties other than the county being reviewed. Once appointed, the Performance Review Board performs a thorough and complete investigation of the board of tax assessors, including the technical competency of appraisal techniques and compliance with state law and regulations, and issues a report of its findings to the governing authority.

The governing authority may use the results of the Performance Review Report as grounds for removal of any or all members of the board of tax assessors. Bibb, Chatham, Douglas, and Fulton counties have pursued removal of members of the board of tax assessors based on the findings of the Performance Review Board since 2000.

During the years the Department has been conducting Performance Reviews, it has become evident that county governing authorities most often request Performance Reviews whenever the board of tax assessors has concluded a revaluation of all property within the county, particularly if the tax assessors have not kept taxpayers informed of the expected effect the revaluation will have upon property values.

The findings of the Performance Reviews have varied. Some have determined that counties are in compliance with state law, that the board of tax assessors has been diligent in establishing fair market values in an appropriate manner, are conscientious in following proper appraisal methodology, and work well with taxpayers and other county tax officials. Others have found dysfunctional boards who have established property values with no documentation to support their appraisals, without adherence to proper appeal procedures, that failed to apply proper appraisal practices and lack good customer service to taxpayers.

**List of Counties Where Performance Reviews Occurred**

<b>2000</b>	<b>2001</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Floyd	Chatham	Douglas	Dade	Charlton	Bibb	Brantley	Jefferson	Jones
Murray	Upson	Johnson	Hart	Gilmer	Fulton	Crawford		
Stephens		Richmond	Liberty	Ware	Habersham	Telfair		
			Madison	Wheeler	Lamar			
					Morgan			
					Whitfield			

# Public Utilities

O.C.G.A. § 48-2-18 requires the Commissioner to annually propose assessments for public utility property and to ensure 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 ensure the accuracy of each utility company's declarations and the State Board of Equalization must approve the digest of public utility values and equalization ratios prior to notification to the counties and the public utility companies. The State Board of Equalization at the time the 2008 digest was approved was comprised of Revenue Commissioner Bart L. Graham, State Auditor Russell Hinton, and Steve Stancil, Director of the State Properties Commission.

In determining each county's proposed assessed public utility values for 2008, the Commissioner utilized the equalization ratios developed by the State Auditor. This method ensures that proposed public utility values are 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 or substituting their own upon issuing assessment notices to the utility companies.

The Department continues to be engaged in litigation as a result of public utility companies appealing their valuations. In 2005, the Department received a favorable ruling from the U.S. 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 methodology and clarified that certain identifiable intangible assets were not taxable in Georgia. This case was heard by the U. S. Supreme Court on November 5, 2007, and the judgment of the Court of Appeals for the Eleventh Circuit was reversed.

Discussions with public utility industry representatives continued during 2007 in an attempt to reach a mutual understanding of appraisal methodologies so as to reduce the

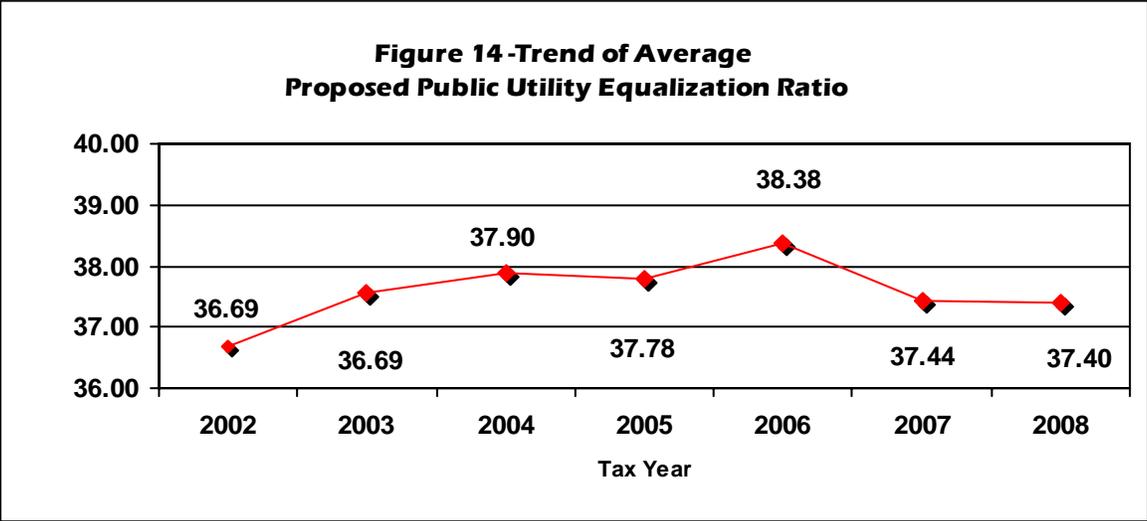
number of appeals and provide a uniform method of appraising property using the unit rule approach.

The Department appraised these properties utilizing recognized and publicly available financial reference data to determine the reported net worth of public utility companies in an effort to eliminate bias, concerning the actual unit value of each company. These nationally recognized financial sources included Reuters, Standard & Poor’s, Ibbotson, and Value Line, making the process less subjective and more transparent.

The 2008 public utility digest was presented to the State Board of Equalization in October of 2008 and the Department continues to strive to complete this process by August 1 each year.

**Figure 14 – Trend of Average Proposed Public Utility Equalization Ratios**

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 since 2002. Furthermore, this type property, appraised by the Department, is being more closely assessed at the same level as those types of property appraised at the local county level.



**Table 7 - 2008 Public Utility Proposed Equalization Ratios** on the next two pages shows each county 2008 proposed equalization ratio for assessment of the public utility properties.

<b>Table 7 - 2008 Proposed Equalization Ratios for Public Utility Properties</b>							
County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
APPLING	38.91	CATOOSA	36.45	DODGE	39.08	GWINNETT	37.90
ATKINSON	34.21	CHARLTON	36.54	DOOLY	32.16	HABERSHAM	37.28
BACON	35.40	CHATHAM	39.13	DOUGHERTY	39.25	HALL	38.59
BAKER	33.51	CHATTAHOOCHEE	39.93	DOUGLAS	38.70	HANCOCK	33.03
BALDWIN	36.80	CHATTOOGA	36.20	EARLY	39.68	HARALSON	34.74
BANKS	34.93	CHEROKEE	38.55	ECHOLS	39.49	HARRIS	39.84
BARROW	37.64	CLARKE	39.95	EFFINGHAM	39.95	HART	36.50
BARTOW	38.85	CLAY	37.17	ELBERT	39.31	HEARD	38.66
BEN HILL	39.75	CLAYTON	38.17	EMANUEL	36.23	HENRY	36.84
BERRIEN	34.96	CLINCH	40.00	EVANS	38.84	HOUSTON	37.44
BIBB	32.98	COBB	38.45	FANNIN	37.13	IRWIN	37.68
BLECKLEY	36.67	COFFEE	38.22	FAYETTE	38.22	JACKSON	38.20
BRANTLEY	40.00	COLQUITT	39.26	FLOYD	39.16	JASPER	39.55
BROOKS	27.13	COLUMBIA	39.49	FORSYTH	37.99	JEFF DAVIS	37.33
BRYAN	37.81	COOK	37.02	FRANKLIN	35.38	JEFFERSON	37.89
BULLOCH	39.47	COWETA	35.89	FULTON	36.77	JENKINS	39.62
BURKE	40.78	CRAWFORD	39.20	GILMER	30.10	JOHNSON	40.68
BUTTS	37.94	CRISP	37.58	GLASCOCK	38.32	JONES	39.79
CALHOUN	33.08	DADE	39.67	GLYNN	37.85	LAMAR	35.88
CAMDEN	37.66	DAWSON	38.36	GORDON	36.27	LANIER	39.92
CANDLER	39.53	DECATUR	36.72	GRADY	38.21	LAURENS	34.53
CARROLL	37.32	DEKALB	36.47	GREENE	39.93	LEE	37.89

**Table 7 - 2008 Proposed Equalization Ratios for Public Utility Properties**

County	Proposed Ratio						
LIBERTY	38.80	NEWTON	38.18	SEMINOLE	37.33	TWIGGS	34.66
LINCOLN	39.07	OCONEE	39.65	SPALDING	36.76	UNION	37.15
LONG	40.61	OGLETHORPE	36.32	STEPHENS	36.66	UPSON	39.00
LOWNDES	37.37	PAULDING	39.04	STEWART	36.60	WALKER	36.77
LUMPKIN	40.01	PEACH	37.11	SUMTER	36.58	WALTON	37.61
MACON	36.06	PICKENS	39.90	TALBOT	36.00	WARE	36.28
MADISON	38.80	PIERCE	35.84	TALIAFERRO	38.15	WARREN	39.36
MARION	39.56	PIKE	36.13	TATTNALL	34.85	WASHINGTON	41.35
MCDUFFIE	38.35	POLK	38.24	TAYLOR	34.33	WAYNE	33.37
MCINTOSH	33.27	PULASKI	39.80	TELFAIR	40.00	WEBSTER	40.57
MERIWETHER	35.63	PUTNAM	39.65	TERRELL	38.87	WHEELER	39.21
MILLER	37.42	QUITMAN	34.24	THOMAS	29.56	WHITE	38.88
MITCHELL	37.10	RABUN	38.81	TIFT	38.40	WHITFIELD	38.47
MONROE	34.54	RANDOLPH	37.33	TOOMBS	38.01	WILCOX	38.01
MONTGOMERY	40.63	RICHMOND	37.49	TOWNS	35.84	WILKES	31.03
MORGAN	39.58	ROCKDALE	39.05	TREUTLEN	37.93	WILKINSON	33.71
MURRAY	38.56	SCHLEY	30.73	TROUP	38.51	WORTH	33.65
MUSCOGEE	39.36	SCREVEN	37.19	TURNER	32.12		
					<b>AVERAGE</b>		<b>37.40</b>

# 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. The decrease in the level of assessment creates a **tax shift**<sup>11</sup> from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, in the same manner as any exemption for one class of taxpayers shifts the tax burden to another class of property owners.

In making application for preferential assessment, qualifying taxpayers must sign a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership are allowed, provided the property is transferred to another qualifying entity that agrees to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant has been breached and a penalty imposed. Penalties range from 5 times the tax savings if the breach occurs during the first year of the covenant, to a minimum of 3 times the tax savings if the breach occurs during the tenth year of the covenant.

**Table 8 - Preferential Agricultural Assessment Fiscal Impact** beginning on the following page shows the total number of parcels and the total dollar tax shift, and the percentage change of each category since 1990. The number of parcels that were in the program was highest in 1996 and while the number of properties enrolled in this program have been steadily declining since that time, it is interesting to note that the total value eliminated and the resulting tax shift are almost at the same level due to the rising properties values across Georgia.

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<sup>11</sup> **Tax Shift** — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, taxpayers in the preferential tax assessment program are afforded an exemption equal to the difference between an assessment of 40% of fair market value and 30% of fair market value, while the property of residential, commercial, industrial, and other classes of taxpayers is assessed at 40% of fair market value only. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

**Table 8 – Preferential Agricultural Assessment Fiscal Impact**

YEAR	PARCELS	PERCENT CHANGE	TOTAL VALUE ELIMINATED	PERCENT CHANGE	TOTAL TAX SHIFT	PERCENT CHANGE
1990	19,947	17.5	\$176,780,216	19.4	\$4,010,259	6
1991	23,086	15.7	\$204,261,412	15.5	\$4,657,783	16.1
1992	23,243	0.7	\$180,985,796	-11.4	\$4,232,187	-9.1
1993	18,388	-20.9	\$145,151,076	-9.8	\$3,542,375	-6.3
1994	17,836	-3	\$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	0.4	\$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	-0.82	\$191,352,938	0.08	\$4,824,066	1.34
2001	20,582	-8.32	\$195,076,035	1.95	\$5,011,186	0.88
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	0.73
2004	13,549	-17.56	\$158,588,308	-10.75	\$4,304,327	-10.4
2005	13,020	-3.9	\$194,743,119	22.8	\$4,270,954	-0.78
2006	11,168	-14.22	\$193,012,297	-0.89	\$4,175,105	-2.24
2007	8,755	-21.61	\$153,927,964	-20.25	\$3,983,907	-4.58

**Table 9 - Preferential Agricultural Assessment for 2007** illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2007.

<b>Table 9 – Preferential Agricultural Assessment for 2007</b>						
COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
APPLING	513	\$2,743,235	\$686	\$35,525	\$40,463	\$76,674
ATKINSON	77	\$1,367,631	\$342	\$19,641	\$21,049	\$41,032
BACON	147	\$1,465,232	\$366	\$20,513	\$19,781	\$40,660
BAKER	296	\$5,480,759	\$1,370	\$53,617	\$79,909	\$134,896
BALDWIN	6	\$128,500	\$32	\$1,131	\$2,065	\$3,228
BANKS	9	\$141,585	\$35	\$1,176	\$1,663	\$2,874
BARROW	1	\$22,960	\$6	\$214	\$425	\$645
BARTOW	41	\$696,839	\$174	\$5,624	\$12,808	\$18,606
BEN HILL	27	\$379,626	\$95	\$5,197	\$5,877	\$11,169
BERRIEN	40	\$1,479,946	\$370	\$26,639	\$20,719	\$47,728
BIBB	24	\$67,960	\$17	\$929	\$1,278	\$2,224
BLECKLEY	30	\$391,680	\$98	\$5,601	\$4,700	\$10,399
BRANTLEY	34	\$417,698	\$104	\$7,226	\$5,651	\$12,981
BROOKS	182	\$3,773,619	\$943	\$52,089	\$61,246	\$114,278
BRYAN	11	\$157,430	\$39	\$1,088	\$2,137	\$3,264
BULLOCH	10	\$316,300	\$79	\$3,302	\$3,147	\$6,528
BURKE	97	\$2,495,627	\$624	\$15,176	\$31,819	\$47,619
BUTTS	1	\$1,848	\$0	\$29	\$32	\$61
CALHOUN	313	\$8,132,144	\$2,033	\$91,226	\$112,915	\$206,174
CAMDEN	17	\$387,661	\$97	\$4,652	\$5,718	\$10,467
CANDLER	37	\$750,243	\$188	\$8,602	\$9,371	\$18,161
CARROLL	28	\$369,057	\$92	\$3,137	\$6,680	\$9,909
CATOOSA	5	\$56,182	\$14	\$288	\$945	\$1,247

**Table 9 – Preferential Agricultural Assessment for 2007**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
CHARLTON	11	\$334,697	\$84	\$4,709	\$4,749	\$9,542
CHATHAM	0	\$0	\$0	\$0	\$0	\$0
CHATTAHOOCHEE	6	\$96,738	\$24	\$959	\$1,587	\$2,570
CHATTOOGA	4	\$52,859	\$13	\$477	\$516	\$1,006
CHEROKEE	0	\$0	\$0	\$0	\$0	\$0
CLARKE	0	\$0	\$0	\$0	\$0	\$0
CLAY	42	\$419,764	\$105	\$7,483	\$5,037	\$12,625
CLAYTON	0	\$0	\$0	\$0	\$0	\$0
CLINCH	53	\$872,096	\$218	\$9,558	\$14,371	\$24,147
COBB	0	\$0	\$0	\$0	\$0	\$0
COFFEE	52	\$1,353,311	\$338	\$10,826	\$20,589	\$31,753
COLQUITT	24	\$412,393	\$103	\$6,044	\$3,490	\$9,637
COLUMBIA	19	\$488,984	\$122	\$3,891	\$8,357	\$12,370
COOK	21	\$758,312	\$190	\$7,253	\$10,730	\$18,173
COWETA	1	\$18,228	\$5	\$130	\$339	\$474
CRAWFORD	74	\$1,723,871	\$431	\$22,776	\$21,326	\$44,533
CRISP	77	\$1,012,539	\$253	\$10,884	\$16,656	\$27,793
DADE	17	\$267,176	\$67	\$1,731	\$3,340	\$5,138
DAWSON	0	\$0	\$0	\$0	\$0	\$0
DECATUR	201	\$2,483,764	\$621	\$21,261	\$31,892	\$53,774
DEKALB	1	\$50,050	\$13	\$485	\$1,146	\$1,644
DODGE	84	\$1,653,875	\$413	\$16,539	\$16,043	\$32,995
DOOLY	136	\$1,840,187	\$460	\$30,308	\$27,496	\$58,264

**Table 9 – Preferential Agricultural Assessment for 2007**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
DOUGHERTY	19	\$1,394,461	\$349	\$16,590	\$25,728	\$42,667
DOUGLAS	1	\$27,743	\$7	\$218	\$547	\$772
EARLY	270	\$6,336,089	\$1,584	\$57,430	\$85,537	\$144,551
ECHOLS	40	\$657,007	\$164	\$9,855	\$9,967	\$19,986
EFFINGHAM	5	\$123,134	\$31	\$1,097	\$2,062	\$3,190
ELBERT	12	\$494,571	\$124	\$4,194	\$8,160	\$12,478
EMANUEL	73	\$1,484,337	\$371	\$15,347	\$15,945	\$31,663
EVANS	148	\$2,018,522	\$505	\$16,032	\$23,213	\$39,750
FANNIN	0	\$0	\$0	\$0	\$0	\$0
FAYETTE	0	\$0	\$0	\$0	\$0	\$0
FLOYD	22	\$392,072	\$98	\$3,176	\$7,322	\$10,596
FORSYTH	2	\$54,902	\$14	\$235	\$891	\$1,140
FRANKLIN	0	\$0	\$0	\$0	\$0	\$0
FULTON	5	\$127,140	\$32	\$1,307	\$2,300	\$3,639
GILMER	1	\$10,920	\$3	\$66	\$163	\$232
GLASCOCK	46	\$835,814	\$209	\$12,027	\$10,774	\$23,010
GLYNN	1	\$2,490	\$1	\$15	\$38	\$54
GORDON	80	\$971,354	\$243	\$9,883	\$15,835	\$25,961
GRADY	149	\$4,602,101	\$1,151	\$48,322	\$54,305	\$103,778
GREENE	5	\$365,497	\$91	\$1,839	\$3,180	\$5,110
GWINNETT	0	\$0	\$0	\$0	\$0	\$0
HABERSHAM	39	\$782,677	\$196	\$6,635	\$10,644	\$17,475
HALL	0	\$0	\$0	\$0	\$0	\$0

**Table 9 – Preferential Agricultural Assessment for 2007**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
HANCOCK	178	\$2,449,843	\$612	\$56,420	\$41,402	\$98,434
HARALSON	24	\$723,651	\$181	\$8,221	\$9,646	\$18,048
HARRIS	44	\$506,019	\$127	\$3,779	\$8,380	\$12,286
HART	9	\$158,238	\$40	\$675	\$2,173	\$2,888
HEARD	13	\$248,385	\$62	\$1,731	\$3,810	\$5,603
HENRY	9	\$66,400	\$17	\$744	\$1,531	\$2,292
HOUSTON	18	\$1,579,777	\$395	\$14,929	\$19,700	\$35,024
IRWIN	198	\$3,030,035	\$758	\$37,875	\$47,541	\$86,174
JACKSON	7	\$145,076	\$36	\$1,267	\$3,192	\$4,495
JASPER	7	\$339,390	\$85	\$3,986	\$5,688	\$9,759
JEFF DAVIS	121	\$1,465,655	\$366	\$17,544	\$18,687	\$36,597
JEFFERSON	20	\$976,767	\$244	\$11,721	\$13,675	\$25,640
JENKINS	381	\$8,836,506	\$2,209	\$93,225	\$83,947	\$179,381
JOHNSON	12	\$255,595	\$64	\$2,976	\$2,562	\$5,602
JONES	3	\$61,545	\$15	\$820	\$987	\$1,822
LAMAR	8	\$571,281	\$143	\$5,108	\$9,026	\$14,277
LANIER	76	\$1,866,737	\$467	\$24,436	\$32,033	\$56,936
LAURENS	40	\$858,178	\$215	\$5,407	\$10,237	\$15,859
LEE	22	\$1,404,000	\$351	\$17,923	\$20,709	\$38,983
LIBERTY	28	\$375,900	\$94	\$4,768	\$5,864	\$10,726
LINCOLN	8	\$177,280	\$44	\$1,773	\$2,284	\$4,101
LONG	18	\$614,848	\$154	\$8,030	\$7,050	\$15,234
LOWNDES	0	\$0	\$0	\$0	\$0	\$0

**Table 9 - Preferential Agricultural Assessment for 2007**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
LUMPKIN	1	\$19,240	\$5	\$133	\$228	\$366
MACON	52	\$1,432,477	\$358	\$15,413	\$25,785	\$41,556
MADISON	45	\$786,299	\$197	\$8,822	\$13,359	\$22,378
MARION	77	\$1,921,337	\$480	\$12,126	\$32,182	\$44,788
MCDUFFIE	18	\$362,686	\$91	\$2,829	\$5,549	\$8,469
MCINTOSH	7	\$168,355	\$42	\$2,104	\$2,147	\$4,293
MERIWETHER	23	\$901,404	\$225	\$11,017	\$16,225	\$27,467
MILLER	52	\$862,979	\$216	\$17,591	\$12,289	\$30,096
MITCHELL	74	\$2,070,920	\$518	\$35,908	\$26,743	\$63,169
MONROE	5	\$84,349	\$21	\$945	\$1,172	\$2,138
MONTGOMERY	54	\$659,360	\$165	\$7,134	\$7,978	\$15,277
MORGAN	9	\$399,083	\$100	\$3,364	\$5,082	\$8,546
MURRAY	12	\$276,135	\$69	\$1,766	\$4,280	\$6,115
MUSCOGEE	10	\$90,286	\$23	\$1,397	\$2,110	\$3,530
NEWTON	1	\$12,240	\$3	\$119	\$235	\$357
OCONEE	0	\$0	\$0	\$0	\$0	\$0
OGLETHORPE	38	\$1,661,544	\$415	\$13,033	\$29,742	\$43,190
PAULDING	1	\$344,249	\$86	\$2,410	\$7,226	\$9,722
PEACH	14	\$206,930	\$52	\$2,975	\$3,200	\$6,227
PICKENS	2	\$32,908	\$8	\$202	\$476	\$686
PIERCE	75	\$1,214,819	\$304	\$7,641	\$18,830	\$26,775
PIKE	0	\$0	\$0	\$0	\$0	\$0
POLK	0	\$0	\$0	\$0	\$0	\$0

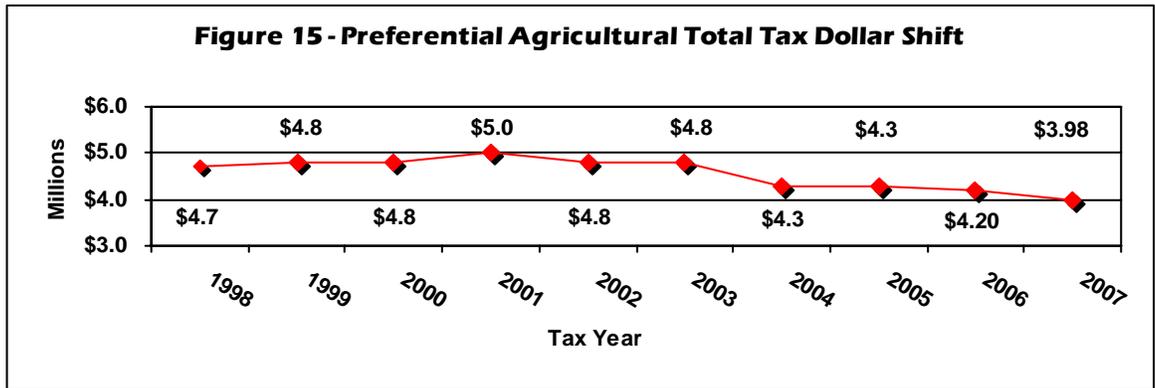
**Table 9 – Preferential Agricultural Assessment for 2007**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
PULASKI	27	\$503,772	\$126	\$6,403	\$6,224	\$12,753
PUTNAM	1	\$30,279	\$8	\$209	\$298	\$515
QUITMAN	9	\$99,448	\$25	\$1,392	\$1,297	\$2,714
RABUN	0	\$0	\$0	\$0	\$0	\$0
RANDOLPH	113	\$1,904,472	\$476	\$15,881	\$30,662	\$47,019
RICHMOND	11	\$74,820	\$19	\$610	\$1,407	\$2,036
ROCKDALE	34	\$546,286	\$137	\$8,101	\$11,472	\$19,710
SCHLEY	161	\$1,776,800	\$444	\$21,961	\$36,229	\$58,634
SCREVEN	279	\$5,831,192	\$1,458	\$47,857	\$60,225	\$109,540
SEMINOLE	69	\$1,188,271	\$297	\$16,277	\$14,790	\$31,364
SPALDING	7	\$152,011	\$38	\$2,111	\$2,859	\$5,008
STEPHENS	0	\$0	\$0	\$0	\$0	\$0
STEWART	68	\$783,402	\$196	\$10,137	\$9,914	\$20,247
SUMTER	109	\$2,788,040	\$697	\$30,487	\$48,883	\$80,067
TALBOT	25	\$420,930	\$105	\$6,756	\$5,800	\$12,661
TALIAFERRO	103	\$996,350	\$249	\$18,181	\$13,202	\$31,632
TATTNALL	201	\$2,294,780	\$574	\$35,904	\$29,924	\$66,402
TAYLOR	39	\$430,582	\$108	\$4,190	\$6,342	\$10,640
TELFAIR	236	\$2,813,788	\$703	\$28,642	\$39,683	\$69,028
TERRELL	54	\$1,296,677	\$324	\$19,265	\$20,078	\$39,667
THOMAS	31	\$2,820,542	\$705	\$19,414	\$39,375	\$59,494
TIFT	1	\$11,300	\$3	\$117	\$163	\$283
TOOMBS	227	\$2,154,379	\$539	\$18,549	\$24,518	\$43,606

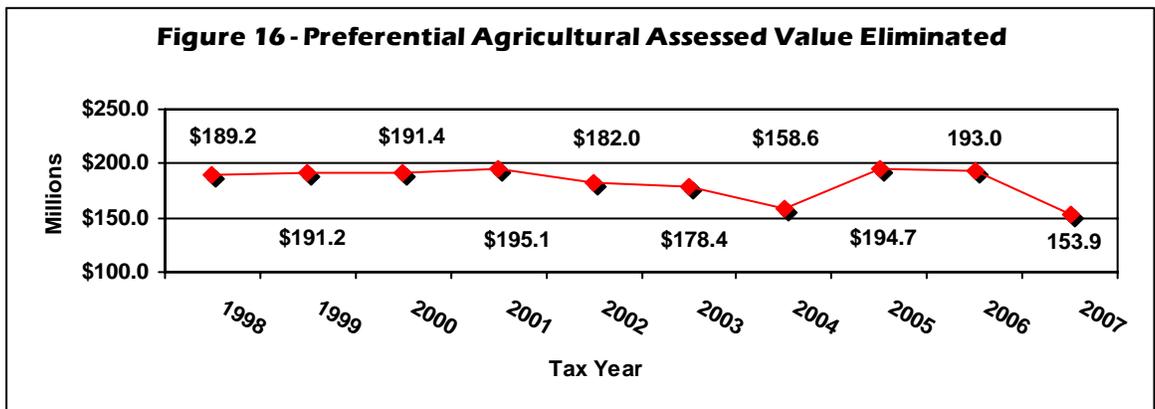
**Table 9 – Preferential Agricultural Assessment for 2007**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
TOWNS	0	\$0	\$0	\$0	\$0	\$0
TREUTLEN	31	\$869,220	\$217	\$10,764	\$10,431	\$21,412
TROUP	33	\$674,912	\$169	\$7,127	\$12,722	\$20,018
TURNER	39	\$654,185	\$164	\$12,560	\$9,159	\$21,883
TWIGGS	23	\$210,850	\$53	\$3,412	\$4,217	\$7,682
UNION	2	\$65,304	\$16	\$330	\$583	\$929
UPSON	2	\$173,523	\$43	\$2,207	\$2,608	\$4,858
WALKER	19	\$337,989	\$84	\$1,499	\$5,932	\$7,515
WALTON	9	\$286,495	\$72	\$2,883	\$5,713	\$8,668
WARE	362	\$1,890,652	\$473	\$31,288	\$28,445	\$60,206
WARREN	49	\$839,079	\$210	\$9,440	\$15,523	\$25,173
WASHINGTON	69	\$2,439,660	\$610	\$19,676	\$43,428	\$63,714
WAYNE	144	\$1,275,874	\$319	\$22,328	\$25,517	\$48,164
WEBSTER	82	\$1,749,490	\$437	\$19,278	\$28,867	\$48,582
WHEELER	103	\$1,282,835	\$321	\$22,020	\$18,601	\$40,942
WHITE	5	\$60,002	\$15	\$491	\$854	\$1,360
WHITFIELD	4	\$35,596	\$9	\$187	\$542	\$738
WILCOX	271	\$2,358,217	\$590	\$43,037	\$29,737	\$73,364
WILKES	113	\$1,630,721	\$408	\$15,925	\$27,315	\$43,648
WILKINSON	23	\$756,220	\$189	\$10,164	\$13,854	\$24,207
WORTH	66	\$1,456,876	\$364	\$16,987	\$21,853	\$39,204
<b>TOTAL</b>	<b>8,755</b>	<b>\$153,927,964</b>	<b>\$38,488</b>	<b>\$1,756,538</b>	<b>\$2,188,881</b>	<b>\$3,983,907</b>

**Figure 15 Preferential Agricultural Total Tax Dollar** below illustrates the amount of revenue shift and value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.



**Figure 16 Preferential Agricultural Assessed Value Eliminated** below illustrates the amount of revenue shift and 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. It is based upon a legislated formula which takes 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%, 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’ tax savings are greatest in these transitional areas.

The effect of this special assessment program is a **tax shift** from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, just as any exemption for one class of taxpayers shifts the tax burden to other classes of taxpayers. Several reports, graphs, and charts are being included in this report to show the fiscal impact of Conservation Use Valuation.

**Table 10 - Conservation Use Fiscal Impact** below represents the 10 counties, ranked by total tax shift, most affected by Conservation Use Assessment. The table lists, by county, the number of applications (parcel count), assessed value eliminated from the digest, amount of tax shift for each of the tax types, and the total tax shift. The amount in these 10 counties accounts for approximately 25% of the total amount of tax shift statewide.

<b>Table 10 - Conservation Use Fiscal Impact</b>						
COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
MORGAN	1,555	\$360,288,199	\$90,072	\$3,037,230	\$4,588,270	\$7,715,572
GWINNETT	1,113	\$235,526,178	\$58,882	\$2,421,209	\$4,817,470	\$7,297,561
CHEROKEE	1,795	\$307,517,960	\$76,879	\$1,353,079	\$5,796,714	\$7,226,672
OCONEE	1,587	\$261,557,952	\$65,389	\$1,831,257	\$4,577,264	\$6,473,910
HALL	2,045	\$290,811,214	\$72,703	\$1,820,478	\$4,542,567	\$6,435,748
JASPER	1,367	\$177,813,765	\$44,453	\$2,080,555	\$2,980,159	\$5,105,167
WALTON	934	\$161,472,181	\$40,368	\$1,622,943	\$3,130,610	\$4,793,921
PAULDING	1,233	\$168,496,316	\$42,124	\$1,179,474	\$3,536,738	\$4,758,336
LUMPKIN	1,182	\$229,657,177	\$57,414	\$1,587,686	\$2,723,734	\$4,368,834
FORSYTH	718	\$210,179,250	\$52,545	\$899,567	\$3,411,840	\$4,363,952

**Table 11 - Conservation Use Valuation Assessment for Tax Year 2007** lists 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 shift for State, County, School, and the total tax dollar shift.

<b>Table 11 - Conservation Use Valuation Assessment for Tax Year 2007</b>						
COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
APPLING	50	\$295,174	\$74	\$3,823	\$4,354	\$8,251
ATKINSON	827	\$14,727,257	\$3,682	\$211,498	\$226,667	\$441,847
BACON	197	\$2,702,781	\$676	\$37,839	\$36,488	\$75,003
BAKER	33	\$1,384,256	\$346	\$13,538	\$20,182	\$34,066
BALDWIN	644	\$21,394,948	\$5,349	\$188,276	\$343,817	\$537,442
BANKS	1,290	\$121,430,636	\$30,358	\$1,008,360	\$1,426,081	\$2,464,799
BARROW	1,321	\$140,747,376	\$35,187	\$1,311,797	\$2,603,826	\$3,950,810
BARTOW	965	\$39,476,860	\$9,869	\$320,351	\$705,141	\$1,035,361
BEN HILL	315	\$8,553,758	\$2,138	\$117,101	\$132,412	\$251,651
BERRIEN	1,666	\$78,979,652	\$19,745	\$1,421,634	\$1,105,715	\$2,547,094
BIBB	209	\$3,512,956	\$878	\$48,029	\$66,040	\$114,947
BLECKLEY	422	\$6,112,520	\$1,528	\$87,409	\$73,350	\$162,287
BRANTLEY	617	\$18,233,269	\$4,558	\$315,900	\$246,696	\$567,154
BROOKS	929	\$50,423,722	\$12,606	\$695,812	\$818,377	\$1,526,795
BRYAN	254	\$13,027,776	\$3,257	\$88,707	\$176,813	\$268,777
BULLOCH	2,115	\$73,750,480	\$18,438	\$769,955	\$733,817	\$1,522,210
BURKE	1,515	\$119,252,362	\$29,813	\$725,590	\$1,520,468	\$2,275,871
BUTTS	1,080	\$93,287,260	\$23,322	\$1,440,542	\$1,636,259	\$3,100,123
CALHOUN	118	\$9,271,446	\$2,318	\$104,049	\$128,734	\$235,101
CAMDEN	238	\$10,097,392	\$2,524	\$121,169	\$148,937	\$272,630
CANDLER	891	\$42,602,024	\$10,651	\$488,716	\$532,142	\$1,031,509
CARROLL	1,986	\$54,434,938	\$13,609	\$462,039	\$976,391	\$1,452,039
CATOOSA	427	\$31,255,902	\$7,814	\$160,280	\$525,974	\$694,068
CHARLTON	574	\$37,882,997	\$9,471	\$533,014	\$537,560	\$1,080,045
CHATHAM	101	\$61,127,862	\$15,282	\$644,104	\$843,259	\$1,502,645
CHATTAHOOCHEE	56	\$3,951,188	\$988	\$39,160	\$64,799	\$104,947
CHATTOOGA	881	\$59,512,917	\$14,878	\$538,640	\$576,959	\$1,130,477

**Table 11 - Conservation Use Valuation Assessment for Tax Year 2007**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
CHEROKEE	1,795	\$307,517,960	\$76,879	\$1,353,079	\$5,796,714	\$7,226,672
CLARKE	240	\$21,288,179	\$5,322	\$272,489	\$425,764	\$703,575
CLAY	375	\$11,131,733	\$2,783	\$198,434	\$133,581	\$334,798
CLAYTON	123	\$9,806,847	\$2,452	\$83,701	\$194,529	\$280,682
CLINCH	241	\$14,953,825	\$3,738	\$163,894	\$246,424	\$414,056
COBB	551	\$84,088,937	\$21,022	\$591,986	\$1,577,738	\$2,190,746
COFFEE	1,765	\$131,613,556	\$32,903	\$1,052,908	\$2,002,369	\$3,088,180
COLQUITT	1,424	\$8,939,277	\$2,235	\$130,944	\$75,653	\$208,832
COLUMBIA	3,684	\$73,182,628	\$18,296	\$582,314	\$1,250,691	\$1,851,301
COOK	883	\$53,440,176	\$13,360	\$511,155	\$756,178	\$1,280,693
COWETA	2139	\$138,009,941	\$34,502	\$987,957	\$2,565,605	\$3,588,064
CRAWFORD	443	\$20,481,383	\$5,120	\$270,701	\$253,375	\$529,196
CRISP	783	\$29,486,895	\$7,372	\$316,955	\$485,059	\$809,386
DADE	364	\$20,956,892	\$5,239	\$135,964	\$261,961	\$403,164
DAWSON	714	\$94,209,738	\$23,552	\$766,679	\$1,323,270	\$2,113,501
DECATUR	1,030	\$41,689,930	\$10,422	\$356,866	\$535,299	\$902,587
DEKALB	10	\$366,260	\$92	\$3,553	\$8,387	\$12,032
DODGE	1,319	\$49,646,065	\$12,412	\$496,461	\$481,567	\$990,440
DOOLY	1,078	\$24,389,120	\$6,097	\$401,689	\$364,422	\$772,208
DOUGHERTY	110	\$13,464,568	\$3,366	\$160,188	\$248,421	\$411,975
DOUGLAS	273	\$32,703,816	\$8,176	\$257,085	\$644,265	\$909,526
EARLY	721	\$43,189,943	\$10,797	\$391,130	\$583,064	\$984,991
ECHOLS	208	\$6,498,624	\$1,625	\$97,479	\$98,584	\$197,688
EFFINGHAM	1,236	\$33,352,079	\$8,338	\$297,267	\$558,581	\$864,186
ELBERT	1,172	\$56,706,746	\$14,177	\$480,960	\$935,661	\$1,430,798
EMANUEL	1,575	\$53,045,187	\$13,261	\$548,434	\$569,811	\$1,131,506
EVANS	114	\$3,871,670	\$968	\$31,159	\$44,524	\$76,651

**Table 11 - Conservation Use Valuation Assessment for Tax Year 2007**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
FANNIN	1,189	\$101,631,066	\$25,408	\$524,416	\$1,214,491	\$1,764,315
FAYETTE	434	\$36,719,966	\$9,180	\$268,744	\$813,200	\$1,091,124
FLOYD	1,643	\$58,733,296	\$14,683	\$475,740	\$1,092,248	\$1,582,671
FORSYTH	718	\$210,179,250	\$52,545	\$899,567	\$3,411,840	\$4,363,952
FRANKLIN	2,129	\$192,205,022	\$48,051	\$1,175,601	\$2,858,089	\$4,081,741
FULTON	432	\$60,797,190	\$15,199	\$625,056	\$1,091,336	\$1,731,591
GILMER	1,628	\$156,553,795	\$39,138	\$941,358	\$2,332,652	\$3,313,148
GLASCOCK	327	\$16,724,083	\$4,181	\$240,660	\$215,573	\$460,414
GLYNN	118	\$19,214,673	\$4,804	\$112,780	\$293,112	\$410,696
GORDON	1,823	\$123,305,143	\$30,826	\$1,254,507	\$1,997,225	\$3,282,558
GRADY	1,426	\$115,797,073	\$28,949	\$1,215,869	\$1,366,405	\$2,611,223
GREENE	944	\$82,321,584	\$20,580	\$414,160	\$716,198	\$1,150,938
GWINNETT	1,113	\$235,526,178	\$58,882	\$2,421,209	\$4,817,470	\$7,297,561
HABERSHAM	1,293	\$112,434,060	\$28,109	\$948,786	\$1,529,103	\$2,505,998
HALL	2,045	\$290,811,214	\$72,703	\$1,820,478	\$4,542,567	\$6,435,748
HANCOCK	923	\$19,565,753	\$4,891	\$450,599	\$330,661	\$786,151
HARALSON	987	\$47,537,663	\$11,884	\$540,028	\$632,364	\$1,184,276
HARRIS	603	\$24,769,011	\$6,192	\$184,975	\$410,175	\$601,342
HART	1,286	\$93,289,901	\$23,322	\$398,161	\$1,281,057	\$1,702,540
HEARD	1,071	\$41,432,521	\$10,358	\$288,785	\$635,533	\$934,676
HENRY	1,203	\$94,404,600	\$23,601	\$1,052,944	\$2,176,970	\$3,253,515
HOUSTON	531	\$75,751,159	\$18,938	\$715,848	\$944,617	\$1,679,403
IRWIN	1,090	\$64,122,067	\$16,031	\$801,526	\$1,006,075	\$1,823,632
JACKSON	1,803	\$140,374,998	\$35,094	\$1,231,895	\$3,020,787	\$4,287,776
JASPER	1,367	\$177,813,765	\$44,453	\$2,080,555	\$2,980,159	\$5,105,167
JEFF DAVIS	43	\$505,330	\$126	\$6,049	\$6,443	\$12,618

**Table 11 - Conservation Use Valuation Assessment for Tax Year 2007**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
JEFFERSON	1,332	\$108,307,730	\$27,077	\$1,299,693	\$1,516,308	\$2,843,078
JENKINS	41	\$4,293,237	\$1,073	\$45,294	\$40,786	\$87,153
JOHNSON	1,035	\$45,118,779	\$11,280	\$525,363	\$452,226	\$988,869
JONES	685	\$64,184,960	\$16,046	\$855,632	\$1,029,398	\$1,901,076
LAMAR	651	\$42,786,456	\$10,697	\$382,596	\$676,026	\$1,069,319
LANIER	282	\$16,933,484	\$4,233	\$221,659	\$290,579	\$516,471
LAURENS	1,854	\$60,225,217	\$15,056	\$379,419	\$718,163	\$1,112,638
LEE	436	\$58,653,071	\$14,663	\$748,765	\$865,133	\$1,628,561
LIBERTY	100	\$3,632,618	\$908	\$45,554	\$56,669	\$103,131
LINCOLN	797	\$31,512,859	\$7,878	\$315,129	\$405,949	\$728,956
LONG	364	\$19,509,828	\$4,877	\$254,798	\$223,700	\$483,375
LOWNDES	893	\$30,475,572	\$7,619	\$266,814	\$454,803	\$729,236
LUMPKIN	1,182	\$229,657,177	\$57,414	\$1,587,686	\$2,723,734	\$4,368,834
MACON	1,028	\$88,122,748	\$22,031	\$949,076	\$1,586,209	\$2,557,316
MADISON	1,900	\$97,541,751	\$24,385	\$1,095,959	\$1,657,234	\$2,777,578
MARION	622	\$32,580,921	\$8,145	\$205,618	\$545,730	\$759,493
MCDUFFIE	591	\$34,358,006	\$8,590	\$268,048	\$525,677	\$802,315
MCINTOSH	139	\$8,496,688	\$2,124	\$106,209	\$108,333	\$216,666
MERIWETHER	1,970	\$111,054,279	\$27,764	\$1,357,305	\$1,998,977	\$3,384,046
MILLER	551	\$16,425,827	\$4,106	\$334,824	\$233,904	\$572,834
MITCHELL	1,474	\$104,980,019	\$26,245	\$1,820,249	\$1,361,520	\$3,208,014
MONROE	702	\$36,370,505	\$9,093	\$407,350	\$505,550	\$921,993
MONTGOMERY	852	\$36,025,727	\$9,006	\$389,798	\$435,214	\$834,018
MORGAN	1,555	\$360,288,199	\$90,072	\$3,037,230	\$4,588,270	\$7,715,572
MURRAY	458	\$27,560,022	\$6,890	\$176,472	\$427,180	\$610,542
MUSCOGEE	74	\$4,955,326	\$1,239	\$67,681	\$115,806	\$184,726
NEWTON	950	\$130,623,077	\$32,656	\$1,270,963	\$2,502,532	\$3,806,151

**Table 11 - Conservation Use Valuation Assessment for Tax Year 2007**

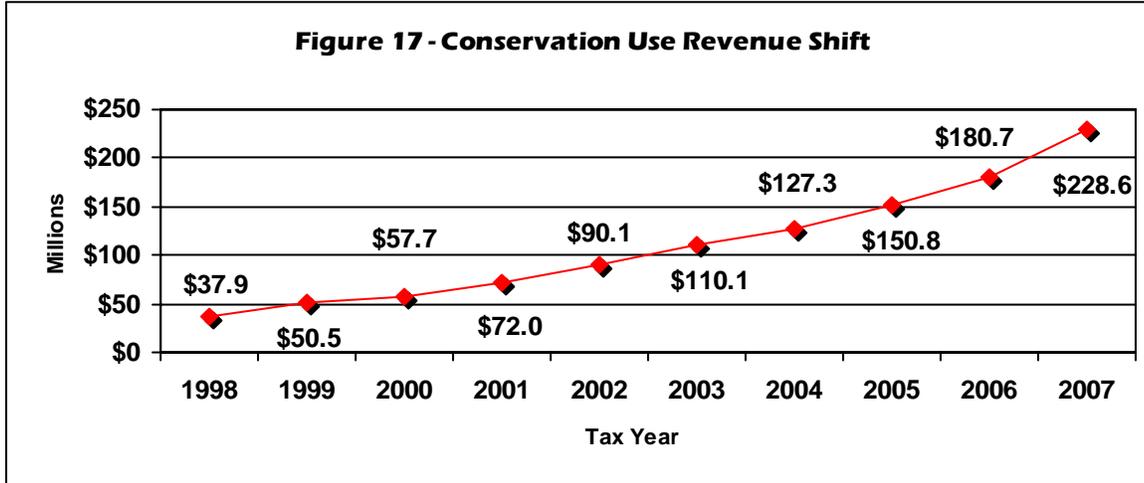
COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
OCONEE	1,587	\$261,557,952	\$65,389	\$1,831,257	\$4,577,264	\$6,473,910
OGLETHORPE	1,408	\$86,842,100	\$21,711	\$681,975	\$1,554,474	\$2,258,160
PAULDING	1,233	\$168,496,316	\$42,124	\$1,179,474	\$3,536,738	\$4,758,336
PEACH	300	\$14,531,901	\$3,633	\$208,896	\$224,692	\$437,221
PICKENS	450	\$34,860,549	\$8,715	\$213,800	\$504,432	\$726,947
PIERCE	801	\$27,079,531	\$6,770	\$170,515	\$419,733	\$597,018
PIKE	1,292	\$71,723,447	\$17,931	\$917,343	\$1,044,795	\$1,980,069
POLK	810	\$27,077,185	\$6,769	\$284,663	\$413,739	\$705,171
PULASKI	440	\$11,843,627	\$2,961	\$150,544	\$146,328	\$299,833
PUTNAM	449	\$54,862,320	\$13,716	\$379,318	\$540,394	\$933,428
QUITMAN	197	\$10,849,534	\$2,712	\$151,893	\$141,456	\$296,061
RABUN	533	\$46,474,764	\$11,619	\$395,680	\$415,484	\$822,783
RANDOLPH	772	\$35,012,803	\$8,753	\$292,085	\$563,706	\$864,544
RICHMOND	101	\$3,511,476	\$878	\$28,615	\$66,033	\$95,526
ROCKDALE	235	\$15,646,068	\$3,912	\$232,031	\$328,567	\$564,510
SCHLEY	62	\$644,074	\$161	\$7,961	\$13,133	\$21,255
SCREVEN	844	\$46,397,473	\$11,599	\$380,784	\$479,193	\$871,576
SEMINOLE	527	\$20,153,717	\$5,038	\$276,066	\$250,853	\$531,957
SPALDING	906	\$51,271,368	\$12,818	\$712,159	\$964,414	\$1,689,391
STEPHENS	436	\$20,134,748	\$5,034	\$196,314	\$370,479	\$571,827
STEWART	232	\$6,336,692	\$1,584	\$81,997	\$80,191	\$163,772
SUMTER	1,032	\$58,839,853	\$14,710	\$643,305	\$1,031,639	\$1,689,654
TALBOT	1,373	\$44,109,941	\$11,027	\$707,965	\$607,791	\$1,326,783
TALIAFERRO	365	\$15,092,742	\$3,773	\$275,369	\$199,979	\$479,121
TATTNALL	830	\$17,303,631	\$4,326	\$270,733	\$225,639	\$500,698
TAYLOR	916	\$18,873,200	\$4,718	\$183,689	\$278,002	\$466,409
TELFAIR	537	\$15,653,509	\$3,913	\$159,337	\$220,761	\$384,011

**Table 11 - Conservation Use Valuation Assessment for Tax Year 2007**

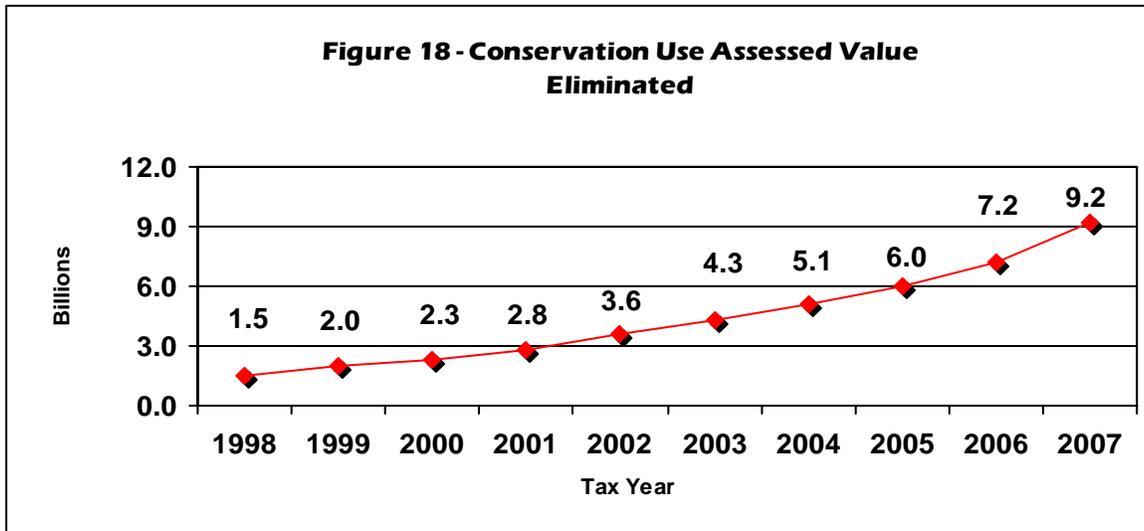
COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
TERRELL	1,032	\$50,338,893	\$12,585	\$747,885	\$779,447	\$1,539,917
THOMAS	852	\$60,954,596	\$15,239	\$419,960	\$850,428	\$1,285,627
TIFT	939	\$60,726,896	\$15,182	\$630,952	\$878,354	\$1,524,488
TOOMBS	235	\$5,932,791	\$1,483	\$51,081	\$67,567	\$120,131
TOWNS	392	\$59,291,603	\$14,823	\$248,254	\$215,406	\$478,483
TREUTLEN	546	\$20,470,222	\$5,118	\$252,991	\$245,643	\$503,752
TROUP	1,032	\$66,143,648	\$16,536	\$698,477	\$1,246,808	\$1,961,821
TURNER	1,104	\$35,365,925	\$8,841	\$678,990	\$495,123	\$1,182,954
TWIGGS	734	\$8,982,853	\$2,246	\$145,343	\$179,657	\$327,246
UNION	1,015	\$112,918,598	\$28,230	\$570,239	\$1,008,250	\$1,606,719
UPSON	950	\$32,467,709	\$8,117	\$412,989	\$487,990	\$909,096
WALKER	859	\$32,551,908	\$8,138	\$144,577	\$571,286	\$724,001
WALTON	934	\$161,472,181	\$40,368	\$1,622,943	\$3,130,610	\$4,793,921
WARE	29	\$135,267	\$34	\$2,239	\$2,035	\$4,308
WARREN	518	\$22,940,410	\$5,735	\$258,080	\$424,398	\$688,213
WASHINGTON	1,057	\$70,297,525	\$17,574	\$566,950	\$1,251,366	\$1,835,890
WAYNE	832	\$11,232,558	\$2,808	\$196,570	\$224,651	\$424,029
WEBSTER	250	\$18,806,033	\$4,702	\$207,224	\$310,300	\$522,226
WHEELER	734	\$21,818,734	\$5,455	\$374,977	\$316,372	\$696,804
WHITE	1,021	\$99,684,320	\$24,921	\$816,415	\$1,419,505	\$2,260,841
WHITFIELD	454	\$16,614,879	\$4,154	\$87,095	\$252,862	\$344,111
WILCOX	856	\$12,048,548	\$3,012	\$219,886	\$151,932	\$374,830
WILKES	1,288	\$32,650,614	\$8,163	\$319,303	\$546,898	\$874,364
WILKINSON	642	\$16,441,900	\$4,110	\$220,979	\$301,216	\$526,305
WORTH	1,734	\$78,230,471	\$19,558	\$912,167	\$1,173,457	\$2,105,182
<b>TOTAL</b>	<b>133,485</b>	<b>\$9,186,355,731</b>	<b>\$2,296,586</b>	<b>\$84,164,577</b>	<b>\$142,126,185</b>	<b>\$228,587,348</b>

**Tax Shift** — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers is assessed at fair market value only. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

**Figures 17 - Conservation Use Revenue Shift** illustrates the amount of revenue shift and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 1998.



**Figures 18 - Conservation Use Assessed Value Eliminated** below illustrates the amount of revenue shift and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 1998.

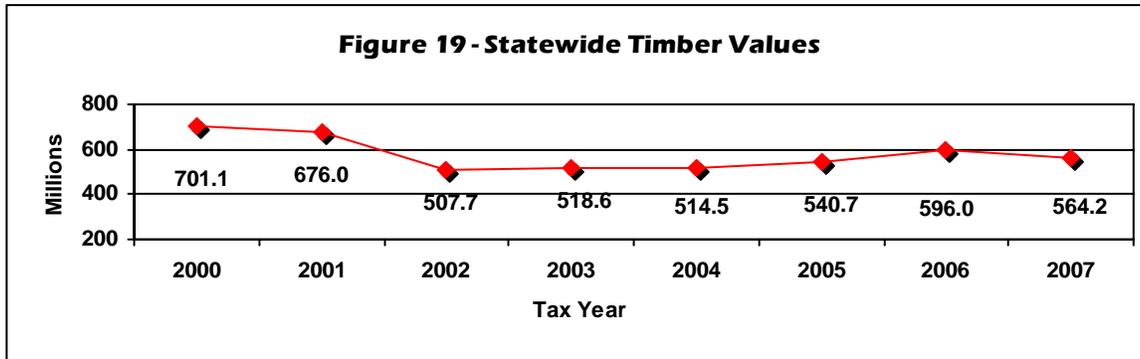


## Taxation of **Standing Timber**

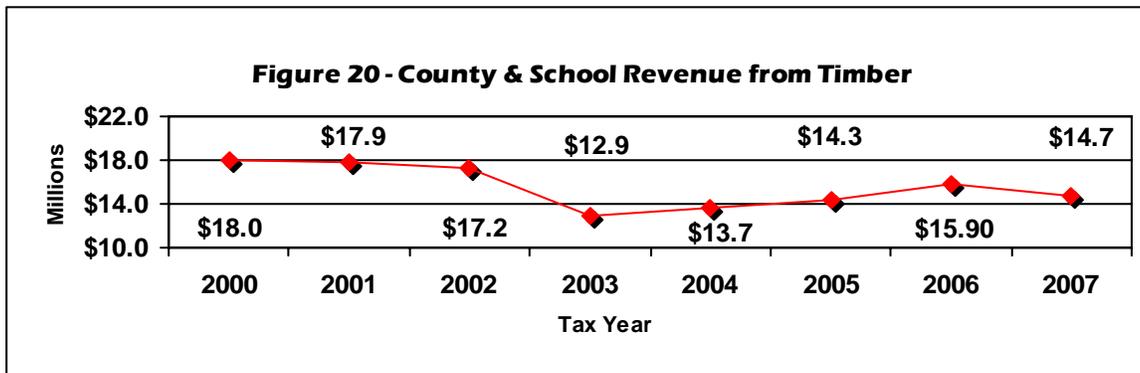
For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of fair market value. It is subject to taxation even if the land underneath is exempt, unless taxation has been prohibited by federal law or treaty.

Standing timber is defined to include softwood and hardwood pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood. Standing timber does not include orchard trees, ornamental or Christmas trees, by-products of harvesting (bark or stumps), and fuel wood harvested by the owner which is used exclusively for heating the owner's home. The taxation of standing timber is triggered at the time of the "sale" of standing timber for harvesting separate and apart from the underlying land. Timber is not taxed if it is included in a simultaneous sale of a tract of land and the timber thereon.

**Figure 19 - Statewide Timber Values** shows the trend in value and revenue since 2000.



**Figure 20 - County and School Revenue from Timber** shows the trend in value and revenue since 2000.



**Table 12 - 2006 Timber Revenue Reported on 2007 Tax Digests** shows the timber revenue for 2006 which was reported on the 2007 tax digest.

<b>Table 12 - 2006 Timber Revenue Reported on 2007 Tax Digests</b>						
County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
APPLING	16,384	8,324,268	\$2,081	\$107,799	\$122,783	\$232,663
ATKINSON	10,224	5,142,609	\$1,286	\$73,853	\$79,150	\$154,289
BACON	12,013	5,289,182	\$1,322	\$74,049	\$71,404	\$146,775
BAKER	36,003	2,172,974	\$543	\$21,252	\$31,682	\$53,477
BALDWIN	7,240	2,619,283	\$655	\$23,050	\$42,092	\$65,797
BANKS	1,199	264,125	\$66	\$2,173	\$3,102	\$5,341
BARROW	212	152,696	\$38	\$1,426	\$2,825	\$4,289
BARTOW	4,783	1,274,513	\$319	\$10,260	\$23,426	\$34,005
BEN HILL	6,301	4,059,953	\$1,015	\$55,581	\$62,848	\$119,444
BERRIEN	18,693	4,318,334	\$1,080	\$77,730	\$60,457	\$139,267
BIBB	0	454,962	\$114	\$6,221	\$8,553	\$14,888
BLECKLEY	9,228	3,049,719	\$762	\$43,611	\$36,597	\$80,970
BRANTLEY	0	8,038,017	\$2,010	\$139,058	\$104,494	\$245,562
BROOKS	23,755	4,301,008	\$1,075	\$59,324	\$69,805	\$130,204
BRYAN	5,892	3,251,148	\$813	\$22,469	\$44,125	\$67,407
BULLOCH	21,044	10,308,719	\$2,577	\$107,623	\$97,417	\$207,617
BURKE	83,458	12,895,063	\$3,224	\$78,415	\$164,412	\$246,051
BUTTS	5,245	1,461,264	\$365	\$22,565	\$25,631	\$48,561
CALHOUN	4,470	2,477,238	\$619	\$27,770	\$34,396	\$62,785
CAMDEN	79,259	9,998,851	\$2,500	\$119,986	\$147,483	\$269,969
CANDLER	7,982	1,658,416	\$415	\$19,068	\$20,715	\$40,198
CARROLL	53,256	2,373,235	\$593	\$20,172	\$42,910	\$63,675
CATOOSA	80	40,443	\$10	\$207	\$681	\$898
CHARLTON	16,536	8,885,136	\$2,221	\$125,014	\$126,080	\$253,315
CHATHAM	0	2,622,380	\$656	\$27,632	\$36,176	\$64,464
CHATTAHOOCHEE	4,955	119,908	\$30	\$1,188	\$1,966	\$3,184
CHATTOOGA	7,779	1,385,662	\$346	\$12,511	\$13,535	\$26,392

**Table 12 - 2006 Timber Revenue Reported on 2007 Tax Digests**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
CHEROKEE	836	1,661,567	\$415	\$7,311	\$30,656	\$38,382
CLARKE	0	0	\$0	\$0		\$0
CLAY	52,031	1,465,779	\$366	\$26,129	\$17,589	\$44,084
CLAYTON	131	145,682	\$36	\$1,243	\$2,890	\$4,169
CLINCH	55,481	19,620,949	\$4,905	\$215,046	\$323,334	\$543,285
COBB	63	80,424	\$20	\$548	\$1,520	\$2,088
COFFEE	26,632	7,806,456	\$1,952	\$62,452	\$118,767	\$183,171
COLQUITT	13,982	5,692,627	\$1,423	\$83,055	\$48,177	\$132,655
COLUMBIA	10,574	5,924,288	\$1,481	\$40,623	\$101,246	\$143,350
COOK	0	2,792,207	\$698	\$26,707	\$39,510	\$66,915
COWETA	6,939	1,754,794	\$439	\$12,547	\$32,622	\$45,608
CRAWFORD	8,984	2,987,159	\$747	\$39,466	\$36,954	\$77,167
CRISP	78,663	2,529,360	\$632	\$27,188	\$41,608	\$69,428
DADE	235	114,560	\$29	\$742	\$1,432	\$2,203
DAWSON	50	52,507	\$13	\$427	\$717	\$1,157
DECATUR	12,749	6,666,712	\$1,667	\$57,067	\$85,601	\$144,335
DEKALB	0	0	\$0	\$0		\$0
DODGE	10,667	7,005,218	\$1,751	\$70,052	\$67,951	\$139,754
DOOLY	35,985	3,356,005	\$839	\$55,273	\$50,145	\$106,257
DOUGHERTY	6,832	1,612,437	\$403	\$19,183	\$29,749	\$49,335
DOUGLAS	553	339,233	\$85	\$2,667	\$6,344	\$9,096
EARLY	20,966	6,310,103	\$1,578	\$57,106	\$85,186	\$143,870
ECHOLS	0	10,715,478	\$2,679	\$160,732	\$162,554	\$325,965
EFFINGHAM	14,088	5,787,436	\$1,447	\$51,583	\$90,110	\$143,140
ELBERT	12,595	2,624,455	\$656	\$22,255	\$43,304	\$66,215
EMANUEL	581,374	11,533,746	\$2,883	\$119,247	\$123,895	\$246,025
EVANS	2,245	789,600	\$197	\$6,238	\$9,080	\$15,515

**Table 12 - 2006 Timber Revenue Reported on 2007 Tax Digests**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
FANNIN	162	71,892	\$18	\$371	\$859	\$1,248
FAYETTE	0	0	\$0	\$0		\$0
FLOYD	8,434	2,959,338	\$740	\$23,971	\$55,048	\$79,759
FORSYTH	0	27,818	\$7	\$107	\$400	\$514
FRANKLIN	583	142,514	\$36	\$869	\$2,119	\$3,024
FULTON	30	221,428	\$55	\$2,277	\$3,743	\$6,075
GILMER	273,634	633,498	\$158	\$3,809	\$9,439	\$13,406
GLASCOCK	3,816	1,857,080	\$464	\$26,723	\$23,938	\$51,125
GLYNN	18,604	8,677,566	\$2,169	\$50,851	\$132,159	\$185,179
GORDON	0	1,398,075	\$350	\$14,224	\$22,791	\$37,365
GRADY	17,547	4,363,865	\$1,091	\$45,821	\$51,494	\$98,406
GREENE	14,899	5,948,189	\$1,487	\$29,925	\$51,749	\$83,161
GWINNETT	0	0	\$0	\$0		\$0
HABERSHAM	0	136,297	\$34	\$1,149	\$1,854	\$3,037
HALL	354	170,350	\$43	\$1,066	\$2,683	\$3,792
HANCOCK	36,767	12,024,568	\$3,006	\$252,275	\$203,215	\$458,496
HARALSON	16,314	4,921,223	\$1,230	\$55,905	\$65,595	\$122,730
HARRIS	23,477	3,329,207	\$832	\$24,863	\$52,968	\$78,663
HART	2,138	507,248	\$127	\$2,165	\$6,966	\$9,258
HEARD	18,692	2,901,343	\$725	\$20,222	\$44,504	\$65,451
HENRY	0	357,956	\$89	\$4,009	\$7,159	\$11,257
HOUSTON	14,671	2,122,034	\$531	\$20,053	\$26,462	\$47,046
IRWIN	13,713	5,880,027	\$1,470	\$73,500	\$92,258	\$167,228
JACKSON	1,431	365,584	\$91	\$3,192	\$6,910	\$10,193
JASPER	9,125	3,772,520	\$943	\$44,138	\$59,719	\$104,800
JEFF DAVIS	11,517	4,943,974	\$1,236	\$59,179	\$63,036	\$123,451

**Table 12 - 2006 Timber Revenue Reported on 2007 Tax Digests**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
JEFFERSON	15,876	4,690,185	\$1,173	\$56,282	\$65,663	\$123,118
JENKINS	14,837	3,600,949	\$900	\$37,990	\$34,209	\$73,099
JOHNSON	14,007	4,061,195	\$1,015	\$47,289	\$40,705	\$89,009
JONES	9,556	4,694,304	\$1,174	\$62,575	\$66,894	\$130,643
LAMAR	1,558	684,108	\$171	\$6,117	\$10,809	\$17,097
LANIER	48,240	3,674,549	\$919	\$48,100	\$63,055	\$112,074
LAURENS	34,326	14,382,926	\$3,596	\$90,612	\$171,574	\$265,782
LEE	6,908	1,847,805	\$462	\$23,589	\$25,407	\$49,458
LIBERTY	27,215	5,699,466	\$1,425	\$72,292	\$88,912	\$162,629
LINCOLN	6,083	2,535,204	\$634	\$25,352	\$32,658	\$58,644
LONG	22,975	6,381,888	\$1,595	\$83,347	\$62,874	\$147,816
LOWNDES	67,896	4,946,950	\$1,237	\$43,311	\$69,457	\$114,005
LUMPKIN	550	290,430	\$73	\$2,007	\$3,444	\$5,524
MACON	4,648	1,591,476	\$398	\$17,124	\$28,647	\$46,169
MADISON	1,363	404,306	\$101	\$4,536	\$6,869	\$11,506
MARION	26,387	3,860,793	\$965	\$24,365	\$57,912	\$83,242
MCDUFFIE	11,257	3,659,295	\$915	\$28,543	\$55,987	\$85,445
MCINTOSH	26,694	4,302,684	\$1,076	\$53,784	\$54,859	\$109,719
MERIWETHER	273,621	3,003,035	\$751	\$36,703	\$51,502	\$88,956
MILLER	3,304	644,237	\$161	\$13,132	\$8,742	\$22,035
MITCHELL	15,571	4,046,619	\$1,012	\$70,164	\$52,541	\$123,717
MONROE	61	4,921,038	\$1,230	\$55,116	\$68,402	\$124,748
MONTGOMERY	10,976	6,752,293	\$1,688	\$73,060	\$81,703	\$156,451
MORGAN	13,250	3,277,361	\$819	\$27,628	\$41,737	\$70,184
MURRAY	363	333,530	\$83	\$2,133	\$5,170	\$7,386
MUSCOGEE	0	0	\$0	\$0		\$0
NEWTON	2,589	694,798	\$174	\$6,760	\$12,652	\$19,586

**Table 12 - 2006 Timber Revenue Reported on 2007 Tax Digests**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
OCONEE	1,275	537,987	\$134	\$3,755	\$8,877	\$12,766
OGLETHORPE	26,142	4,805,888	\$1,201	\$37,697	\$86,025	\$124,923
PAULDING	114	605,563	\$151	\$3,936	\$11,451	\$15,538
PEACH	1,383	585,197	\$146	\$8,412	\$9,048	\$17,606
PICKENS	7,949	999,143	\$250	\$6,128	\$14,458	\$20,836
PIERCE	8,721	3,723,920	\$931	\$23,423	\$57,721	\$82,075
PIKE	5,095	1,014,222	\$254	\$12,972	\$14,418	\$27,644
POLK	10,305	2,772,943	\$693	\$29,149	\$42,371	\$72,213
PULASKI	5,102	1,933,964	\$483	\$24,583	\$23,894	\$48,960
PUTNAM	5,145	5,711,562	\$1,428	\$39,490	\$56,259	\$97,177
QUITMAN	8,840	3,069,635	\$767	\$42,975	\$36,888	\$80,630
RABUN	0	0	\$0	\$0		\$0
RANDOLPH	13,554	3,898,441	\$975	\$32,494	\$62,765	\$96,234
RICHMOND	3,373	1,686,313	\$422	\$13,742	\$31,711	\$45,875
ROCKDALE	305	33,000	\$8	\$482	\$693	\$1,183
SCHLEY	3,684	1,287,579	\$322	\$15,914	\$21,477	\$37,713
SCREVEN	21,963	10,800,287	\$2,700	\$88,638	\$111,545	\$202,883
SEMINOLE	6,717	561,893	\$140	\$7,697	\$6,994	\$14,831
SPALDING	1,162	674,496	\$169	\$9,369	\$12,687	\$22,225
STEPHENS	0	397,239	\$99	\$3,873	\$7,309	\$11,281
STEWART	0	5,833,742	\$1,458	\$75,489	\$73,826	\$150,773
SUMTER	17,977	3,999,481	\$1,000	\$43,734	\$70,123	\$114,857
TALBOT	19,313	4,995,274	\$1,249	\$80,174	\$65,338	\$146,761
TALIAFERRO	10,517	5,646,755	\$1,412	\$102,884	\$74,820	\$179,116
TATTNALL	17,166	5,896,313	\$1,474	\$92,254	\$72,183	\$165,911
TAYLOR	21,859	2,988,552	\$747	\$29,079	\$44,021	\$73,847
TELFAIR	31,502	5,384,590	\$1,346	\$54,810	\$75,939	\$132,095

**Table 12 - 2006 Timber Revenue Reported on 2007 Tax Digests**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
TERRELL	7,385	1,959,830	\$490	\$29,117	\$30,346	\$59,953
THOMAS	44,500	5,520,350	\$1,380	\$37,997	\$76,686	\$116,063
TIFT	10,078	1,815,426	\$454	\$18,862	\$26,258	\$45,574
TOOMBS	85	2,253,188	\$563	\$19,400	\$25,957	\$45,920
TOWNS	0	0	\$0	\$0		\$0
TREUTLEN	5,862	3,395,068	\$849	\$41,953	\$40,741	\$83,543
TROUP	6,077	2,810,677	\$703	\$29,681	\$52,981	\$83,365
TURNER	2,528	1,712,378	\$428	\$32,876	\$23,973	\$57,277
TWIGGS	7,757	6,770,561	\$1,693	\$109,548	\$135,411	\$246,652
UNION	0	8,435	\$2	\$43	\$75	\$120
UPSON	7,988	1,645,138	\$411	\$20,926	\$24,726	\$46,063
WALKER	472	753,214	\$188	\$3,341	\$13,219	\$16,748
WALTON	3,056	1,270,474	\$318	\$12,786	\$21,903	\$35,007
WARE	17,101	11,472,370	\$2,868	\$189,856	\$172,602	\$365,326
WARREN	12,816	6,543,076	\$1,636	\$73,610	\$104,689	\$179,935
WASHINGTON	94,796	9,859,950	\$2,465	\$79,520	\$159,120	\$241,105
WAYNE	6,271	9,406,454	\$2,352	\$164,613	\$188,129	\$355,094
WEBSTER	18,880	1,550,257	\$388	\$17,082	\$21,704	\$39,174
WHEELER	1,808	4,693,055	\$1,173	\$80,556	\$68,049	\$149,778
WHITE	307	54,630	\$14	\$447	\$759	\$1,220
WHITFIELD	72	764,475	\$191	\$4,007	\$11,635	\$15,833
WILCOX	15,591	7,663,670	\$1,916	\$139,862	\$96,639	\$238,417
WILKES	38,637	11,903,121	\$2,976	\$116,067	\$199,377	\$318,420
WILKINSON	16,876	6,151,872	\$1,538	\$82,681	\$112,702	\$196,921
WORTH	26,452	5,387,000	\$1,347	\$62,812	\$80,805	\$144,964
<b>TOTALS</b>	<b>3,129,223</b>	<b>564,231,554</b>	<b>\$141,057</b>	<b>\$6,468,265</b>	<b>\$8,056,465</b>	<b>\$14,665,787</b>



**Georgia Department of Revenue**

1800 Century Boulevard, NE

Atlanta, GA 30345

404-968-0707

[www.dor.ga.gov](http://www.dor.ga.gov)