



Department of Revenue Property Tax Administration Annual Report FY2012

August 2013

**Georgia Department of Revenue
1800 Century Boulevard, NE, Atlanta, GA 30345
(404) 724-7000 | <https://etax.dor.ga.gov>**



Douglas J. MacGinnitie
Commissioner

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

August 2013

The Honorable Nathan Deal, Governor
Members of the Georgia Legislature
100 State Capitol
Atlanta, Georgia 30334

Members of the General Assembly and Others:

This report has been developed by the Department of Revenue for the purpose of fulfilling the Commissioner's responsibility 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. §§ 48-5-349.5, 48-5-7.1, 48-5-7.4 and 48-5-7.7. It is hoped that this document will enhance understanding of Property Tax Administration in Georgia.

The staff of the Local Government Services Division and I look forward to working with you and are available to provide more information or clarification of this report upon request.

Respectfully submitted,

Douglas J. MacGinnitie
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. 32 counties submitted their 2011 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 2011 review year and which underwent extensive review, 13 county ad valorem tax digests failed to meet state standards for approval. It is important to note here that legislation passed by the General Assembly in 2010 temporarily stays the Commissioner's authority to assess additional state tax or impose the \$5 per parcel penalty. Without the passage of this legislation, as a result of the 2011 reviews, four counties would have been assessed additional state tax totaling \$88,462, three would have been subject to a \$5.00 per parcel penalty totaling \$577,950, and two counties would have been assessed both the \$5 per parcel penalty and additional state tax.
- Of the other 106 non-review counties examined for 2011, 6 county ad valorem tax digests failed to have an acceptable overall average **assessment ratio**¹, compared to 13 in 2010. As a result, additional state tax in the amount totaling \$79,745 was not assessed due to the 2010 legislation noted in the paragraph above.
- Assessed values fell to \$359.4 billion in 2011 or a 4.59% decrease from the values reported in 2010. The 2011 average millage rate of 27.31 increased approximately 1.94% from the 2010 average millage rate of 26.79.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on **Figures 1 - 3** of this report.

¹ **Assessment Ratio** - the fractional relationship that the assessed value of property bears to its fair market value.

Performance Review:

- 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 2003 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**.

Public Utilities:

- The statewide average **equalization ratio**² for public utility property increased slightly from 38.22% in 2011 to 38.99% for tax year 2012.
- Equalization ratios for 59 of the 159 counties were proposed at a ratio less than 40% for tax year 2012, as compared to the 38 counties whose proposed equalization ratio was less than 40% in 2011.
- Figure 14 reflects the growth in the Public Utility Digest since 2006. A chart showing the trend of the state proposed average equalization ratio for public utility property since 2006 can be found beginning on Figure 15 of this report. Figure 16 shows the fluctuation in the number of companies centrally assessed annually due to mergers, acquisitions, or companies ceasing to conduct business in Georgia.

² **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.

Preferential Agricultural Assessment:

- Since the implementation of **Preferential Agricultural Assessment**³ 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 9 and 10 and Figures 17 and 18 of this report.

Conservation Use Valuation:

- Since the implementation of **Conservation Use Valuation**⁴ in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program for 2011 is 173,089 representing the elimination of approximately \$10.8 billion in value and total tax shift of approximately \$283.1 million. These values are expected to increase as county boards of tax assessors perform revaluations.
- Charts and graphs depicting the impact of Conservation Use Valuation can be found on Tables 11 and 12, and Figures 19 and 20 of this report.

Forest Land Protection Act of 2008:

- A new section has been added to this report as a result of 68% of the voters approving Amendment 1 in the 2008 General Election. This amendment to the Constitution, known as the “Georgia Forest Land Protection Act of 2008”, provides current use assessment for tracts of forest land consisting of more than 200 acres if the property owner enters into a 15- year covenant. One significant difference in this program and the Conservation Use Assessment Program is the provision for the General Assembly to make an annual appropriation for forest land conservation use assistance grants to counties to offset the revenue shift resulting from properties entering into this program. The grants are to reimbursement local governments for one-half of the first three percent of revenue reduction and 100% of the amount of revenue reduction that exceeds the first three percent. Table 14 shows the number of properties enrolled in this program for 2011; the dollar amount of the revenue shift; and the amount of grants due to local governments.

³ **Preferential Agricultural Assessment** - Bona fide agricultural property assessed at 75 percent of the assessment of other property or at 3% of fair market value. O.C.G.A. Section 48-5-7 and 48-5-7.1.

⁴ **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.

Timber Taxation:

- Timber harvest values reported on the 2011 digest decreased from \$383.6 million in 2010 to \$499.6 million in 2011, a 30.24% value increase. The revenue increased from \$10.2 million to \$13.4 million, a 31.37% increase.
- Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 15 of this report.

Unclaimed Property:

The responsibility for the administration of this program is also handled by the Local Government Services Division. The Disposition of Unclaimed Property Act protects the rights of owners of abandoned property and relieves those holding the property of the continuing responsibility to account for the property. The type of property that is subject to the Unclaimed Property Act consists of wages, company liquidation proceeds, safe deposit boxes, money orders, travelers checks, stocks and bonds.

Under the Act, when someone holds property (holder) that belongs to someone else (owner), but has lost contact with the owner for a specified period (holding period), that holder must turn over (remit) the property to the State. The State serves as the custodian for any property remitted under the Act allowing the owners or their heirs an opportunity to claim their property in the future.

The information provided includes a five year history on deposits, locatable deposits, and paid claims.

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 to the elderly, authorizing special assessment programs and exemptions for certain categories of property, homeowner tax relief grants, and increased homestead exemptions that return value to the citizens of Georgia.

Reporting Requirements

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

O.C.G.A. § 48-5-349.5 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. This code section provides for a status report on this review process along with the Commissioner's observations regarding the progress of the counties in ad valorem tax administration.

O.C.G.A. § 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 75% 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.

O.C.G.A. § 48-5-7.7 requires a report showing the fiscal impact of the law providing for current use assessment of properties enrolled in the Forest Land Protection Act of 2008 program attendant with this code section. Qualified forest land 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**⁵ 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**⁶, meets the state standard of 15% or less for residential properties and 20% or less for all other property classes; and
- the bias ratio, or statistical measure of **price-related differential**⁷, 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.

⁵ **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.

⁶ **The Coefficient of Dispersion** - the statistical representation of equalization.

⁷ **The Price-Related Differential** - the statistical measure of assessment bias. This demonstrates whether lower or higher-priced properties are more accurately assessed.

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.

The digest review process was completed as directed in O.C.G.A. 48-5-343; however, neither the \$5 per parcel penalty nor the assessment of additional state was imposed due to the General Assembly passing legislation that set aside these penalties during the tax years affected by the moratorium on increases in value. The moratorium began on January 1, 2009 and extends through January 10, 2011. As noted on Table 1 below, the review of the 53 counties that fell within the 2011 review year indicated that 13 counties were deficient. Four would have been subject to additional state tax and five (Chattooga, Laurens, Polk, Spalding and Ware) would have been assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. The other six counties listed (Bartow, Colquitt, Dawson, Habersham, Rockdale and Wayne) had technical deficiencies that did not rise to the level of state assessments or penalties.

Table 1
Review Year Counties Cited for Deficiencies

County	\$5 Per Parcel	Additional State Tax
Bartow		
Chattooga	\$ 72,305	
Colquitt		
Dawson		
Grady		\$ 16,724
Habersham		
Laurens	\$ 140,380	\$ 36,785
Polk	\$ 110,555	\$ 30,092
Rockdale		
Spalding	\$ 151,025	
Ware	\$ 103,685	
Warren		\$ 4,861
Wayne		
Total	\$ 577,950	\$ 88,462

The review of the 106 non-review year counties resulted in 4 counties that would have been assessed

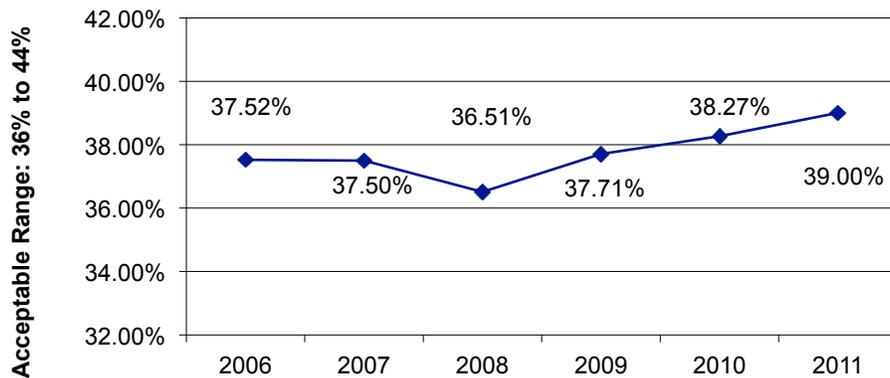
Table 2
Non-Review Year Counties Assessed Additional State Tax

County	Additional State Tax	County	Additional State Tax
Bacon	\$ 10,091	Glascock	\$ 3,079
Charlton	\$ 8,071	Seminole	\$ 5,876
Fannin	\$ 48,824	Stewart	\$ 3,804
		Total	\$ 79,745

additional state tax absent the moratorium on increased assessments.

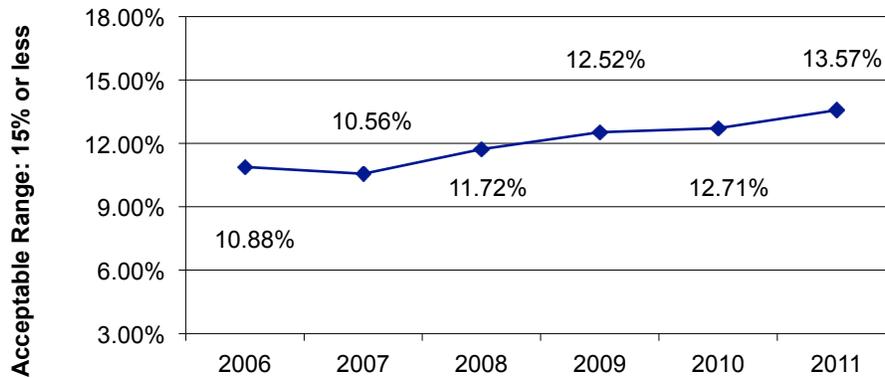
Several graphs are included to provide a snapshot of the various measurable statistical standards for residential properties:

Figure 1: Average Level of Assessment shows an increase in the average Median Ratio from 2010 to



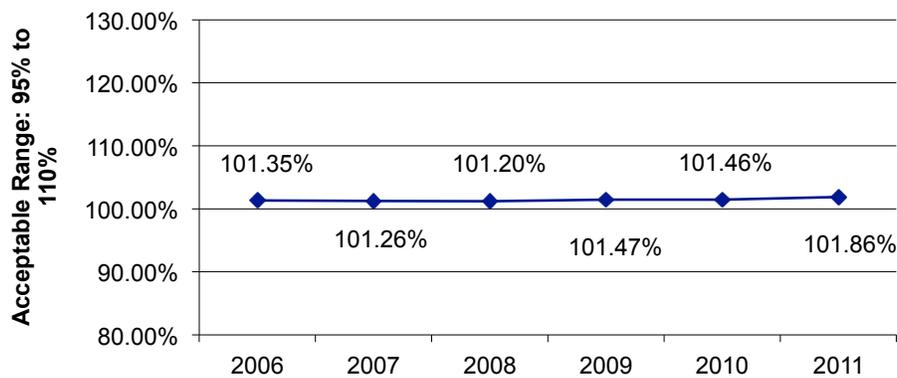
2011.

Figure 2: Average Level of Uniformity 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



increase in 2011 indicates that assessments are less uniform compared to previous years since 2006.

Figure 3: Average Level of Assessment Bias shows the average level of assessment bias for the past six years as measured by the Price Related Differential. This standard has remained relatively stable during these years, indicating that lower and higher price properties are being assessed on



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. Property values increased significantly from 2001 to 2008. During this time, property values have increased between 6 and 9 percent annually. The decrease of 4.9% in value from 2010 to 2011 is attributable to the recent downward trends in the real estate market as well as the moratorium on assessment increases enacted by the General Assembly in 2009.

Figure 4: **Total Assessed Value** shows the changes in property values since 2006.

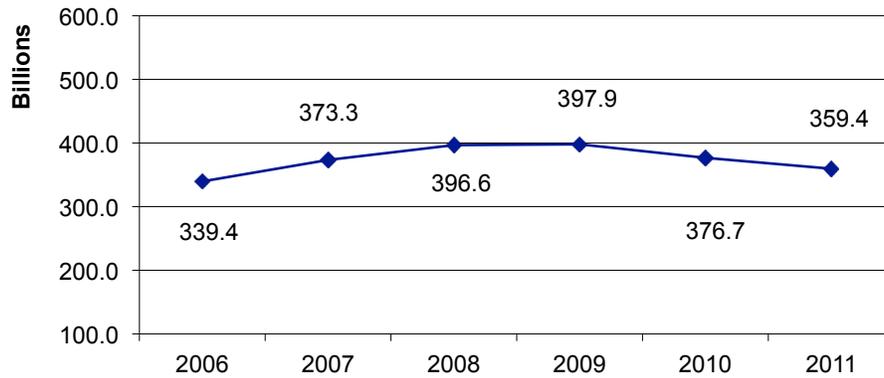
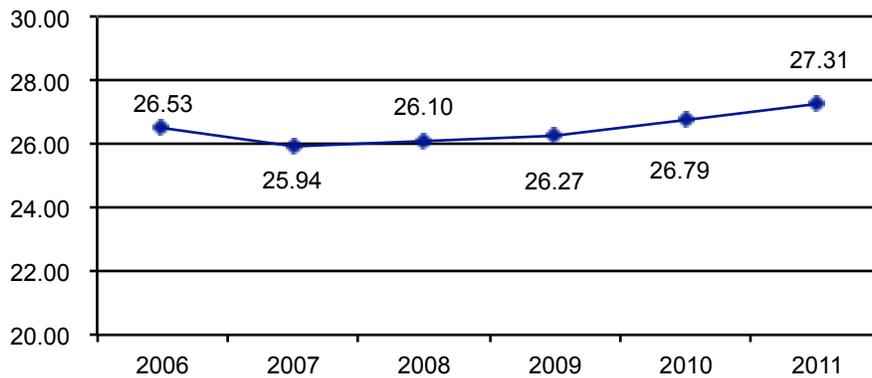


Figure 5: **Average Millage Rate** shows the average millage rate since 2006. For 2011 the average millage increased.



Property tax continues to be the primary revenue source for local governments. Currently approximately \$10.4 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 shows the total revenues collected.

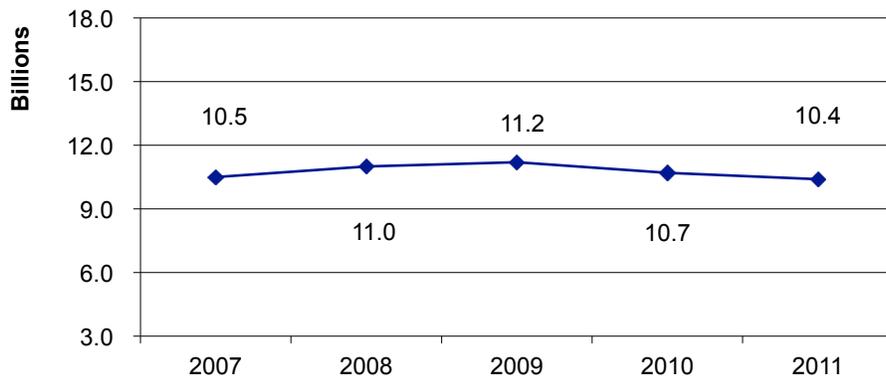


Figure 7: 2011 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for state, county and school purposes.

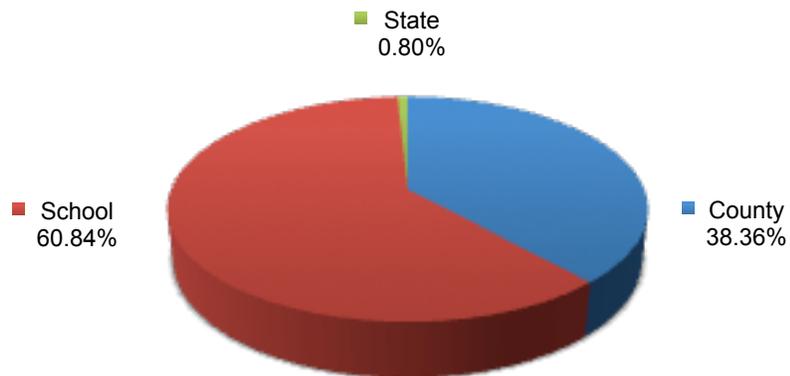


Figure 8: 2011 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county tax purposes.



■ Residential, \$1,872.7	■ Industrial, \$215.1	■ Mobile Homes, \$11.8
■ Agricultural, \$110.9	■ Public Utility, \$146.5	■ Timber, \$6.2
■ Commercial, \$1,018.5	■ Motor Vehicle, \$252.1	■ Heavy Duty Equipment, \$0.2

Figure 9: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2011 for county tax purposes and a five-year comparison.

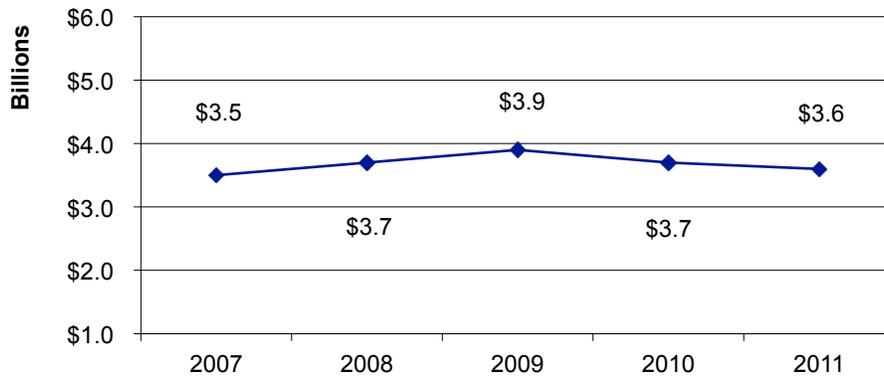


Figure 10: 2011 School Tax Revenue by Property Class shows the amount of tax revenue.

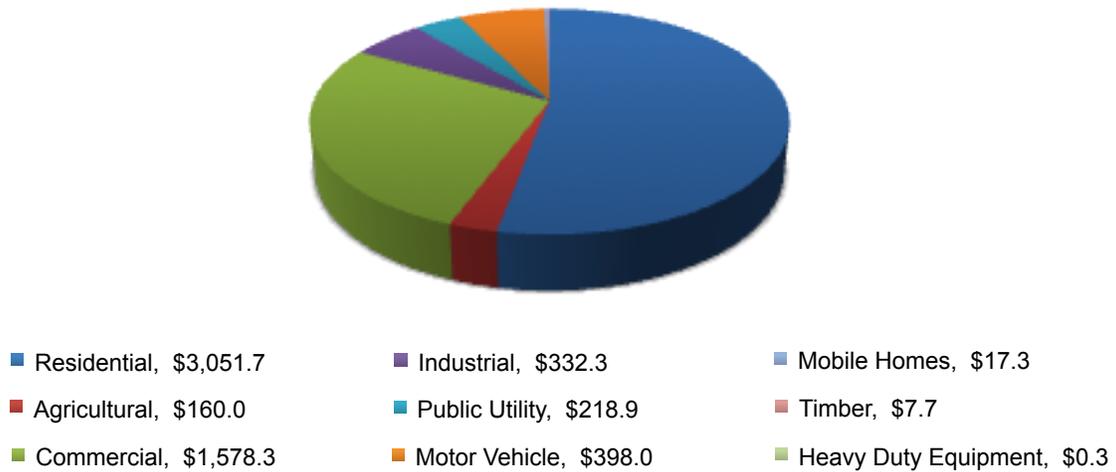


Figure 11: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.

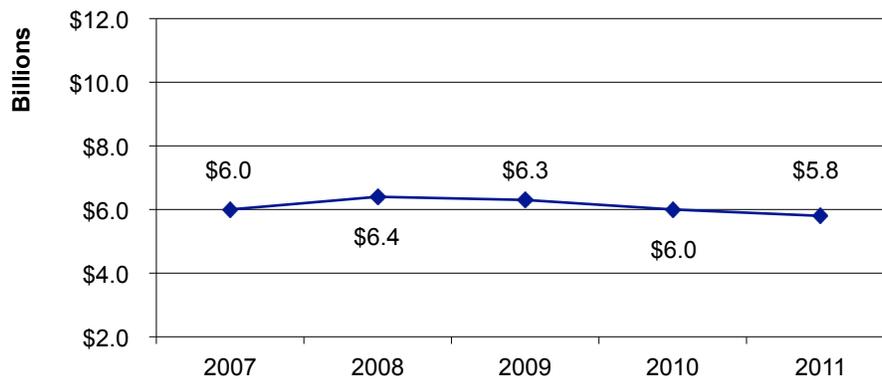


Figure 12: 2011 State Tax Revenue by Property Class shows the amount of revenue for state tax purposes.

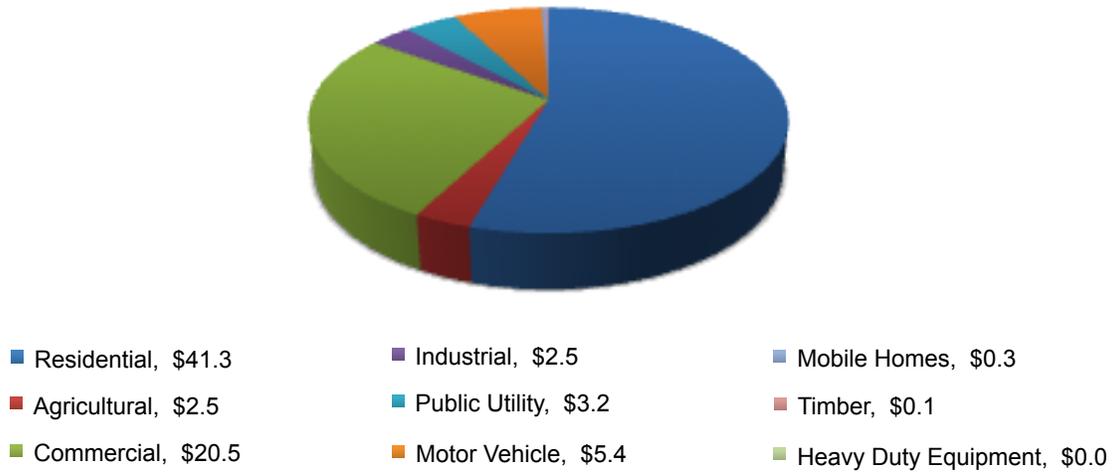
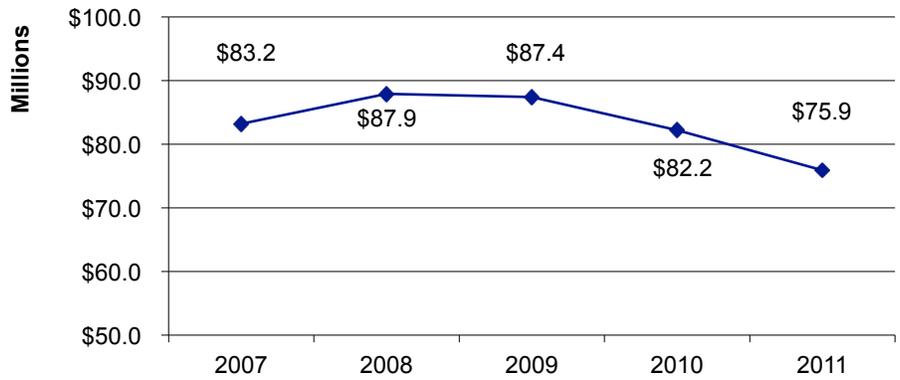


Figure 13: Five-Year Comparison of State Tax Revenue shows the amount of revenue and five-year comparison for state tax purposes.



Comparison of State Tax Collections to Digest

Tables 3, 4, 5, 6, and 7 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, 6, and 7. 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
2007	\$ 83,862,986	\$ 2,437,636	95.4%	4.6%
2008	\$ 88,221,202	\$ 3,942,115	95.5%	4.5%
2009	\$ 86,667,109	\$ 4,328,964	95.0%	5.0%
2010	\$ 82,494,567	\$ 2,586,231	95.4%	4.6%
2011	\$ 76,366,071	\$ 2,031,603	95.4%	4.6%

Table 3

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and 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	92.00%
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	98.00%
Banks	\$ 134,104	\$ 5,224	\$ 566	\$ 126,901	95.60%
Barrow	\$ 482,348	\$ 19,933	\$ 253	\$ 423,348	95.40%
Bartow	\$ 750,040	\$ 21,199	\$ (5,635)	\$ 712,419	97.90%
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	89.30%
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	\$ 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	\$ 16,097	\$ 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	95.50%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
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%
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	92.50%
Dooly	\$ 67,270	\$ 2,403	\$ 4,495	\$ 60,372	89.75%
Dougherty	\$ 537,947	\$ 8,614	\$ 10,216	\$ 519,116	96.50%
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%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
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	97.10%
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	97.10%
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%
Glascock	\$ 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	99.40%
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%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
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%
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	95.70%
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	90.90%
Long	\$ 54,858	\$ 5,507	\$ 596	\$ 48,755	88.87%
Lowndes	\$ 640,532	\$ 14,760	\$ 7,648	\$ 618,125	96.50%
Lumpkin	\$ 287,194	\$ 20,888	\$ 2,917	\$ 263,390	91.71%
Macon	\$ 82,071	\$ 7,978	\$ 4,573	\$ 69,520	84.70%
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%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
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	\$ 7,647	\$ 3,503	\$ 226,798	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	97.30%
Oglethorpe	\$ 101,602	\$ 5,100	\$ (2)	\$ 96,504	94.98%
Paulding	\$ 995,375	\$ 41,598	\$ 15,118	\$ 938,659	94.30%
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	93.30%
Pike	\$ 113,441	\$ 4,011	\$ 953	\$ 108,477	95.62%
Polk	\$ 219,822	\$ 6,398	\$ 3,826	\$ 209,598	95.34%
Pulaski	\$ 57,552	\$ 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	\$ -	\$ 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%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 349,360	\$ 12,737	\$ 5,083	\$ 331,540	94.89%
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	98.10%
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	94.60%
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%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 136,609	\$ 6,886	\$ 354	\$ 129,370	94.70%
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	97.12%
Whitfield	\$ 833,811	\$ 30,249	\$ 8,629	\$ 794,933	95.33%
Wilcox	\$ 35,025	\$ 580	\$ 445	\$ 34,001	97.08%
Wilkes	\$ 76,625	\$ 1,296	\$ 1,005	\$ 74,324	97.00%
Wilkinson	\$ 87,776	\$ 5,249	\$ 1,154	\$ 81,372	92.70%
Worth	\$ 103,560	\$ 2,176	\$ 590	\$ 100,794	97.33%
Total	\$ 83,862,986	\$ 2,437,636	\$ 1,340,930	\$ 80,018,247	95.42%

- 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 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 159,542	\$ 3,890	\$ (338)	\$ 155,990	97.77%
Atkinson	\$ 33,855	\$ 925	\$ 1,768	\$ 31,162	92.05%
Bacon	\$ 51,985	\$ 2,467	\$ 578	\$ 48,940	94.14%
Baker	\$ 30,178	\$ 250	\$ 92	\$ 29,836	98.87%
Baldwin	\$ 264,794	\$ 9,594	\$ 2,325	\$ 252,875	95.50%
Banks	\$ 146,269	\$ 17,078	\$ 1,404	\$ 127,787	87.36%
Barrow	\$ 506,241	\$ 29,181	\$ 2,773	\$ 474,287	93.69%
Bartow	\$ 789,242	\$ 22,823	\$ 13,088	\$ 753,331	95.45%
Ben Hill	\$ 91,341	\$ 5,108	\$ 2	\$ 86,231	94.41%
Berrien	\$ 80,919	\$ 2,215	\$ 4,733	\$ 73,971	91.41%
Bibb	\$ 940,221	\$ 20,922	\$ 9,579	\$ 909,720	96.76%
Bleckley	\$ 66,353	\$ 1,854	\$ 287	\$ 64,212	96.77%
Brantley	\$ 79,361	\$ 6,221	\$ 1,347	\$ 71,793	90.46%
Brooks	\$ 120,280	\$ 4,530	\$ 744	\$ 115,006	95.62%
Bryan	\$ 307,116	\$ 27,287	\$ 2,360	\$ 277,469	90.35%
Bulloch	\$ 434,021	\$ 11,736	\$ 373	\$ 421,912	97.21%
Burke	\$ 402,318	\$ 5,404	\$ 538	\$ 396,376	98.52%
Butts	\$ 160,441	\$ 8,590	\$ 731	\$ 151,120	94.19%
Calhoun	\$ 31,863	\$ 934	\$ 465	\$ 30,464	95.61%
Camden	\$ 444,595	\$ 33,441	\$ 1,048	\$ 410,106	92.24%
Candler	\$ 56,127	\$ 4,848	\$ 144	\$ 51,135	91.11%
Carroll	\$ 684,072	\$ 26,948	\$ 1,755	\$ 655,368	95.80%
Catoosa	\$ 375,703	\$ 12,244	\$ 1,469	\$ 361,990	96.35%
Charlton	\$ 82,684	\$ 4,197	\$ 2,616	\$ 75,872	91.76%
Chatham	\$ 3,215,661	\$ 75,545	\$ 58,756	\$ 3,081,360	95.82%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 15,318	\$ 37	\$ 122	\$ 15,159	98.96%
Chattooga	\$ 142,644	\$ 5,579	\$ 7,659	\$ 129,407	90.72%
Cherokee	\$ 2,056,929	\$ 63,599	\$ 6,704	\$ 1,986,625	96.58%
Clarke	\$ 854,074	\$ 14,251	\$ 3,660	\$ 836,163	97.90%
Clay	\$ 27,974	\$ 352	\$ 357	\$ 27,265	97.47%
Clayton	\$ 2,183,528	\$ 103,626	\$ 23,086	\$ 2,056,816	94.20%
Clinch	\$ 64,230	\$ 1,179	\$ 6,670	\$ 56,381	87.78%
Cobb	\$ 7,656,089	\$ 72,390	\$ 72,592	\$ 7,511,106	98.11%
Coffee	\$ 207,341	\$ 5,344	\$ 1,626	\$ 200,371	96.64%
Colquitt	\$ 220,340	\$ 796	\$ 11,522	\$ 208,022	94.41%
Columbia	\$ 991,461	\$ 9,362	\$ 4,517	\$ 977,583	98.60%
Cook	\$ 87,156	\$ 1,729	\$ 566	\$ 84,861	97.37%
Coweta	\$ 1,046,275	\$ 55,227	\$ 33,522	\$ 957,526	91.52%
Crawford	\$ 71,563	\$ 3,391	\$ 560	\$ 67,612	94.48%
Crisp	\$ 132,799	\$ 7,363	\$ 3,099	\$ 122,337	92.12%
Dade	\$ 108,032	\$ 8,572	\$ 855	\$ 98,605	91.27%
Dawson	\$ 357,972	\$ 14,999	\$ (700)	\$ 343,673	96.01%
Decatur	\$ 220,552	\$ 4,529	\$ 2,885	\$ 213,138	96.64%
Dekalb	\$ 6,125,278	\$ 128,686	\$ 142,703	\$ 5,853,889	95.57%
Dodge	\$ 95,829	\$ 6,950	\$ 213	\$ 88,666	92.53%
Dooly	\$ 67,648	\$ 2,971	\$ 4,525	\$ 60,152	88.92%
Dougherty	\$ 540,229	\$ 5,705	\$ 6,458	\$ 528,066	97.75%
Douglas	\$ 1,080,835	\$ 89,182	\$ 3,297	\$ 988,356	91.44%
Early	\$ 107,178	\$ 2,154	\$ 4,916	\$ 100,108	93.40%
Echols	\$ 24,972	\$ 805	\$ (87)	\$ 24,254	97.12%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 417,732	\$ 25,344	\$ 3,767	\$ 388,620	93.03%
Elbert	\$ 131,877	\$ 4,968	\$ 6,059	\$ 120,851	91.64%
Emanuel	\$ 108,037	\$ 2,963	\$ 853	\$ 104,221	96.47%
Evans	\$ 60,189	\$ 2,552	\$ 157	\$ 57,480	95.50%
Fannin	\$ 268,093	\$ 22,032	\$ 764	\$ 245,297	91.50%
Fayette	\$ 1,227,969	\$ 37,869	\$ 2,338	\$ 1,187,762	96.73%
Floyd	\$ 689,611	\$ 18,982	\$ 4,062	\$ 666,567	96.66%
Forsyth	\$ 2,289,987	\$ 76,928	\$ 26,766	\$ 2,186,293	95.47%
Franklin	\$ 158,345	\$ 4,800	\$ 1,380	\$ 152,164	96.10%
Fulton *	\$ 13,780,964	\$ 584,408	\$ -	\$ 13,196,556	95.76%
Gilmer	\$ 389,634	\$ 34,076	\$ 3,832	\$ 351,727	90.27%
Glascock	\$ 19,360	\$ 420	\$ (296)	\$ 19,235	99.35%
Glynn	\$ 1,448,868	\$ 46,876	\$ 573	\$ 1,401,419	96.73%
Gordon	\$ 416,177	\$ 29,082	\$ 3,070	\$ 384,025	92.27%
Grady	\$ 144,968	\$ 3,639	\$ 481	\$ 140,848	97.16%
Greene	\$ 405,736	\$ 12,051	\$ 336	\$ 393,348	96.95%
Gwinnett	\$ 8,046,716	\$ 190,133	\$ 124,416	\$ 7,732,167	96.09%
Habersham	\$ 315,022	\$ 14,221	\$ 3,733	\$ 297,069	94.30%
Hall	\$ 1,669,841	\$ 36,436	\$ 13,644	\$ 1,619,761	97.00%
Hancock	\$ 77,009	\$ 8,098	\$ 2,008	\$ 66,903	86.88%
Haralson	\$ 180,640	\$ 7,083	\$ 1,551	\$ 172,005	95.22%
Harris	\$ 328,080	\$ 5,114	\$ 4,977	\$ 317,989	96.92%
Hart	\$ 223,570	\$ 11,976	\$ 2,049	\$ 209,546	93.73%
Heard	\$ 140,765	\$ 4,175	\$ 31,945	\$ 104,645	74.34%
Henry	\$ 1,740,532	\$ 71,642	\$ 8,505	\$ 1,660,386	95.40%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 884,458	\$ 30,685	\$ 578	\$ 853,195	96.47%
Irwin	\$ 52,078	\$ 1,123	\$ 216	\$ 50,739	97.43%
Jackson	\$ 579,474	\$ 40,998	\$ 3,236	\$ 535,241	92.37%
Jasper	\$ 114,465	\$ 7,725	\$ 1,129	\$ 105,612	92.27%
Jeff Davis	\$ 66,037	\$ 2,733	\$ 607	\$ 62,697	94.94%
Jefferson	\$ 102,733	\$ 4,015	\$ 1,178	\$ 97,540	94.95%
Jenkins	\$ 53,924	\$ 1,233	\$ (225)	\$ 52,915	98.13%
Johnson	\$ 41,098	\$ 2,064	\$ 44	\$ 38,990	94.87%
Jones	\$ 204,418	\$ 4,055	\$ 3,078	\$ 197,285	96.51%
Lamar	\$ 114,699	\$ 3,889	\$ (411)	\$ 111,221	96.97%
Lanier	\$ 41,316	\$ 2,865	\$ 176	\$ 38,275	92.64%
Laurens	\$ 297,338	\$ 9,777	\$ 4,668	\$ 282,893	95.14%
Lee	\$ 212,112	\$ 4,474	\$ 3,305	\$ 204,333	96.33%
Liberty	\$ 296,791	\$ 19,027	\$ 5,006	\$ 272,758	91.90%
Lincoln	\$ 76,450	\$ 4,561	\$ 878	\$ 71,011	92.89%
Long	\$ 56,357	\$ 2,790	\$ 218	\$ 53,349	94.66%
Lowndes	\$ 668,032	\$ 22,460	\$ 3,393	\$ 642,179	96.13%
Lumpkin	\$ 285,919	\$ 17,422	\$ 205	\$ 268,292	93.83%
Macon	\$ 79,689	\$ 4,705	\$ 1,864	\$ 73,120	91.76%
Madison	\$ 158,333	\$ 14,386	\$ 1,008	\$ 142,940	90.28%
Marion	\$ 58,108	\$ 1,973	\$ 489	\$ 55,646	95.76%
McDuffie	\$ 144,338	\$ 95	\$ 2,049	\$ 142,195	98.51%
McIntosh	\$ 133,229	\$ 3,976	\$ 1,399	\$ 127,854	95.97%
Meriwether	\$ 122,747	\$ 8,592	\$ 2,084	\$ 112,072	91.30%
Miller	\$ 41,402	\$ 563	\$ 205	\$ 40,635	98.15%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 130,066	\$ 2,420	\$ 848	\$ 126,798	97.49%
Monroe	\$ 368,186	\$ 17,994	\$ (3,085)	\$ 353,277	95.95%
Montgomery	\$ 49,282	\$ 2,704	\$ 131	\$ 46,447	94.25%
Morgan	\$ 234,765	\$ 11,035	\$ 1,187	\$ 222,543	94.79%
Murray	\$ 243,054	\$ 9,626	\$ 661	\$ 232,767	95.77%
Muscogee	\$ 1,182,194	\$ 30,115	\$ 12,834	\$ 1,139,245	96.37%
Newton	\$ 685,772	\$ 11,451	\$ 3,592	\$ 670,729	97.81%
Oconee	\$ 403,786	\$ 12,292	\$ 2,058	\$ 389,436	96.45%
Oglethorpe	\$ 102,963	\$ 6,278	\$ 565	\$ 96,120	93.35%
Paulding	\$ 1,042,556	\$ 54,869	\$ 21,301	\$ 966,386	92.69%
Peach	\$ 143,535	\$ 9,755	\$ 549	\$ 133,231	92.82%
Pickens	\$ 346,920	\$ 18,655	\$ 1,775	\$ 326,490	94.11%
Pierce	\$ 95,642	\$ 6,177	\$ 748	\$ 88,717	92.76%
Pike	\$ 114,785	\$ 6,041	\$ 860	\$ 107,884	93.99%
Polk	\$ 232,377	\$ 9,482	\$ 9,442	\$ 213,453	91.86%
Pulaski	\$ 58,955	\$ 5,623	\$ 32	\$ 53,300	90.41%
Putnam	\$ 380,798	\$ 11,721	\$ (128)	\$ 369,205	96.96%
Quitman	\$ 23,542	\$ 1,274	\$ 10	\$ 22,258	94.55%
Rabun	\$ 430,776	\$ 10,733	\$ 1,051	\$ 418,992	97.26%
Randolph	\$ 45,724	\$ 976	\$ 5	\$ 44,744	97.86%
Richmond	\$ 1,108,981	\$ 38,271	\$ 14,797	\$ 1,055,914	95.21%
Rockdale	\$ 687,405	\$ 48,737	\$ (612)	\$ 639,280	93.00%
Schley	\$ 21,340	\$ 749	\$ (235)	\$ 20,826	97.59%
Screven	\$ 99,493	\$ 4,836	\$ (43)	\$ 94,699	95.18%
Seminole	\$ 61,355	\$ 1,011	\$ 515	\$ 59,829	97.51%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 359,614	\$ 17,786	\$ 1,566	\$ 340,262	94.62%
Stephens	\$ 172,867	\$ 7,539	\$ 1,741	\$ 163,586	94.63%
Stewart	\$ 35,003	\$ 932	\$ 7	\$ 34,064	97.32%
Sumter	\$ 170,623	\$ 6,770	\$ 1,148	\$ 162,705	95.36%
Talbot	\$ 54,155	\$ 1,268	\$ 601	\$ 52,285	96.55%
Taliaferro	\$ 21,540	\$ 1,434	\$ 2,532	\$ 17,573	81.59%
Tattnall	\$ 103,914	\$ 6,599	\$ 2,121	\$ 95,194	91.61%
Taylor	\$ 54,845	\$ 4,246	\$ 664	\$ 49,935	91.05%
Telfair	\$ 64,646	\$ 8,243	\$ (100)	\$ 56,503	87.40%
Terrell	\$ 59,011	\$ 1,603	\$ 136	\$ 57,272	97.05%
Thomas	\$ 400,091	\$ 12,881	\$ 5,613	\$ 381,597	95.38%
Tift	\$ 237,407	\$ 3,677	\$ 117	\$ 233,613	98.40%
Toombs	\$ 146,197	\$ 8,018	\$ 564	\$ 137,614	94.13%
Towns	\$ 231,623	\$ 18,804	\$ 1,307	\$ 211,511	91.32%
Treutlen	\$ 27,582	\$ 1,567	\$ 206	\$ 25,808	93.57%
Troup	\$ 465,960	\$ 119	\$ 2,960	\$ 462,881	99.34%
Turner	\$ 52,226	\$ 2,555	\$ 219	\$ 49,452	94.69%
Twiggs	\$ 48,637	\$ 2,426	\$ 1,778	\$ 44,434	91.36%
Union	\$ 309,307	\$ 19,759	\$ 296	\$ 289,251	93.52%
Upson	\$ 174,082	\$ 7,630	\$ 10,022	\$ 156,429	89.86%
Walker	\$ 330,742	\$ 16,998	\$ 1,098	\$ 312,646	94.53%
Walton	\$ 716,978	\$ 31,615	\$ 1,255	\$ 684,108	95.42%
Ware	\$ 167,244	\$ 5,509	\$ 2,545	\$ 159,190	95.18%
Warren	\$ 38,926	\$ 1,948	\$ (24)	\$ 37,002	95.06%
Washington	\$ 187,732	\$ 4,576	\$ 551	\$ 182,605	97.27%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 200,473	\$ 55,721	\$ 534	\$ 144,218	71.94%
Webster	\$ 21,810	\$ 535	\$ 153	\$ 21,122	96.85%
Wheeler	\$ 31,867	\$ 4,659	\$ 307	\$ 26,901	84.42%
White	\$ 258,131	\$ 7,583	\$ 421	\$ 250,127	96.90%
Whitfield	\$ 863,212	\$ 64,080	\$ 7,361	\$ 791,771	91.72%
Wilcox	\$ 35,096	\$ 1,192	\$ 49	\$ 33,855	96.46%
Wilkes	\$ 81,337	\$ 3,181	\$ 733	\$ 77,422	95.19%
Wilkinson	\$ 89,802	\$ 3,745	\$ 1,307	\$ 84,750	94.37%
Worth	\$ 107,571	\$ 2,195	\$ 872	\$ 104,504	97.15%
Total	\$ 88,221,202	\$ 3,089,287	\$ 852,828	\$ 84,279,087	95.53%

* Temporary Collection order

- 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 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 161,883	\$ 4,970	\$ 4,654	\$ 152,259	94.05%
Atkinson	\$ 34,855	\$ 972	\$ 1,810	\$ 32,073	92.02%
Bacon	\$ 52,009	\$ 2,990	\$ 184	\$ 48,835	93.90%
Baker	\$ 31,778	\$ 932	\$ 42	\$ 30,804	96.93%
Baldwin	\$ 266,003	\$ 9,154	\$ 2,951	\$ 253,899	95.45%
Banks	\$ 132,636	\$ 18,162	\$ 202	\$ 114,272	86.15%
Barrow	\$ 479,202	\$ 24,893	\$ 284	\$ 454,024	94.75%
Bartow	\$ 773,456	\$ 28,113	\$ 6,153	\$ 739,190	95.57%
Ben Hill	\$ 88,173	\$ 5,267	\$ 178	\$ 82,728	93.82%
Berrien	\$ 78,195	\$ 2,882	\$ 4,007	\$ 71,306	91.19%
Bibb	\$ 1,089,979	\$ 79,622	\$ 15,022	\$ 995,334	91.32%
Bleckley	\$ 65,742	\$ 3,905	\$ 47	\$ 61,789	93.99%
Brantley	\$ 74,549	\$ 9,177	\$ 1,275	\$ 64,097	85.98%
Brooks	\$ 103,176	\$ 5,626	\$ (3,616)	\$ 101,166	98.05%
Bryan	\$ 310,393	\$ 12,839	\$ 837	\$ 296,717	95.59%
Bulloch	\$ 437,415	\$ 17,322	\$ 1,376	\$ 418,716	95.73%
Burke	\$ 408,896	\$ 7,540	\$ 215	\$ 401,141	98.10%
Butts	\$ 154,471	\$ 9,063	\$ 418	\$ 144,990	93.86%
Calhoun	\$ 28,864	\$ 838	\$ -	\$ 28,026	97.10%
Camden	\$ 452,093	\$ 47,866	\$ 1,113	\$ 403,114	89.17%
Candler	\$ 58,700	\$ 6,769	\$ 1,529	\$ 50,401	85.86%
Carroll	\$ 675,189	\$ 25,180	\$ 71	\$ 649,939	96.26%
Catoosa	\$ 370,297	\$ 15,959	\$ 1,192	\$ 353,146	95.37%
Charlton**	**	**	**	**	**
Chatham	\$ 3,077,366	\$ 76,250	\$ 38,567	\$ 2,962,549	96.27%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 14,708	\$ 729	\$ 68	\$ 13,911	94.58%
Chattooga	\$ 133,110	\$ 7,658	\$ 1,311	\$ 124,141	93.26%
Cherokee	\$ 1,955,152	\$ 43,914	\$ 14,253	\$ 1,896,984	97.02%
Clarke	\$ 861,144	\$ 11,330	\$ 3,873	\$ 845,941	98.23%
Clay	\$ 26,082	\$ 364	\$ -	\$ 25,718	98.60%
Clayton	\$ 2,077,844	\$ 107,957	\$ 55,894	\$ 1,913,993	92.11%
Clinch	\$ 61,771	\$ 1,927	\$ 4,453	\$ 55,391	89.67%
Cobb	\$ 7,537,305	\$ 117,898	\$ 133,102	\$ 7,286,305	96.67%
Coffee	\$ 205,681	\$ 8,255	\$ 1,642	\$ 195,784	95.19%
Colquitt	\$ 214,429	\$ 266	\$ 9,202	\$ 204,961	95.58%
Columbia	\$ 927,632	\$ 11,062	\$ 9,861	\$ 906,709	97.74%
Cook	\$ 80,884	\$ 2,294	\$ 522	\$ 78,068	96.52%
Coweta	\$ 1,058,894	\$ 45,906	\$ 43,695	\$ 969,293	91.54%
Crawford	\$ 74,453	\$ 5,987	\$ (296)	\$ 68,761	92.36%
Crisp	\$ 128,192	\$ 7,443	\$ 1,064	\$ 119,685	93.36%
Dade	\$ 108,943	\$ 9,283	\$ 614	\$ 99,046	90.92%
Dawson	\$ 352,241	\$ 14,725	\$ 238	\$ 337,278	95.75%
Decatur	\$ 205,109	\$ 4,665	\$ 1,358	\$ 199,086	97.06%
Dekalb	\$ 6,075,684	\$ 314,850	\$ 153,188	\$ 5,607,646	92.30%
Dodge	\$ 95,264	\$ 8,686	\$ 7	\$ 86,571	90.88%
Dooly	\$ 61,344	\$ 4,624	\$ 780	\$ 55,940	91.19%
Dougherty	\$ 527,489	\$ 10,664	\$ 3,860	\$ 512,965	97.25%
Douglas	\$ 1,061,183	\$ 42,731	\$ 18,942	\$ 999,510	94.19%
Early	\$ 102,725	\$ 2,831	\$ 5,063	\$ 94,831	92.32%
Echols	\$ 24,679	\$ 601	\$ 224	\$ 23,854	96.66%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 426,573	\$ 32,697	\$ 17	\$ 393,858	92.33%
Elbert	\$ 124,728	\$ 6,123	\$ 796	\$ 117,809	94.45%
Emanuel	\$ 103,638	\$ 3,542	\$ (134)	\$ 100,230	96.71%
Evans	\$ 58,429	\$ 3,183	\$ 270	\$ 54,976	94.09%
Fannin	\$ 274,718	\$ 16,365	\$ 1,612	\$ 256,741	93.46%
Fayette	\$ 1,217,243	\$ 41,560	\$ 18,381	\$ 1,157,302	95.08%
Floyd	\$ 730,907	\$ 32,278	\$ 48,324	\$ 650,305	88.97%
Forsyth	\$ 2,248,390	\$ 54,820	\$ 27,697	\$ 2,165,873	96.33%
Franklin	\$ 155,454	\$ 4,138	\$ 1,256	\$ 150,061	96.53%
Fulton	\$ 13,663,455	\$ 313,269	\$ 226,110	\$ 13,124,076	96.05%
Gilmer	\$ 383,092	\$ 31,524	\$ 5,340	\$ 346,228	90.38%
Glascock	\$ 18,522	\$ 407	\$ (70)	\$ 18,184	98.18%
Glynn	\$ 1,405,156	\$ 27,390	\$ 9,865	\$ 1,367,901	97.35%
Gordon	\$ 437,774	\$ 33,391	\$ 2,173	\$ 402,210	91.88%
Grady	\$ 140,678	\$ 3,770	\$ 683	\$ 136,225	96.83%
Greene	\$ 402,414	\$ 11,641	\$ 114	\$ 390,659	97.08%
Gwinnett	\$ 7,739,505	\$ 209,151	\$ 115,801	\$ 7,414,554	95.80%
Habersham	\$ 308,195	\$ 11,522	\$ 1,842	\$ 294,830	95.66%
Hall	\$ 1,660,802	\$ 35,935	\$ 10,397	\$ 1,614,471	97.21%
Hancock*	\$ 75,438	\$ 16,824	\$ 186	\$ 58,428	77.45%
Haralson	\$ 179,592	\$ 6,337	\$ 1,538	\$ 171,717	95.62%
Harris	\$ 313,208	\$ 5,011	\$ 511	\$ 307,686	98.24%
Hart*	\$ 224,294	\$ 19,590	\$ 2,072	\$ 202,632	90.34%
Heard	\$ 127,847	\$ 4,309	\$ 23,640	\$ 99,898	78.14%
Henry	\$ 1,816,439	\$ 55,982	\$ 8,753	\$ 1,751,704	96.44%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 891,045	\$ 30,297	\$ (651)	\$ 861,398	96.67%
Irwin	\$ 53,643	\$ 1,493	\$ 774	\$ 51,376	95.77%
Jackson	\$ 574,521	\$ 34,423	\$ (7,103)	\$ 547,200	95.24%
Jasper	\$ 110,521	\$ 7,327	\$ 369	\$ 102,825	93.04%
Jeff Davis	\$ 65,647	\$ 3,660	\$ 646	\$ 61,341	93.44%
Jefferson	\$ 104,671	\$ 5,491	\$ 1,722	\$ 97,457	93.11%
Jenkins	\$ 50,136	\$ 1,925	\$ 638	\$ 47,573	94.89%
Johnson	\$ 39,337	\$ 2,403	\$ 86	\$ 36,848	93.67%
Jones	\$ 188,815	\$ 4,201	\$ 1,929	\$ 182,685	96.75%
Lamar	\$ 112,388	\$ 4,463	\$ 1,150	\$ 106,775	95.01%
Lanier	\$ 40,291	\$ 2,494	\$ 459	\$ 37,338	92.67%
Laurens*	\$ 287,495	\$ 20,145	\$ 3,773	\$ 263,577	91.68%
Lee	\$ 211,559	\$ 5,750	\$ 612	\$ 205,197	96.99%
Liberty	\$ 285,385	\$ 7,621	\$ 1,089	\$ 276,674	96.95%
Lincoln	\$ 70,415	\$ 3,615	\$ 340	\$ 66,460	94.38%
Long	\$ 54,418	\$ 1,264	\$ 198	\$ 52,956	97.31%
Lowndes	\$ 678,799	\$ 26,132	\$ 12,104	\$ 640,563	94.37%
Lumpkin	\$ 286,363	\$ 23,870	\$ 604	\$ 261,889	91.45%
Macon	\$ 79,884	\$ 6,549	\$ 2,051	\$ 71,284	89.23%
Madison	\$ 153,135	\$ 12,523	\$ 894	\$ 139,718	91.24%
Marion	\$ 54,267	\$ 1,549	\$ 124	\$ 52,594	96.92%
McDuffie	\$ 137,061	\$ 2,976	\$ (730)	\$ 134,815	98.36%
McIntosh	\$ 121,801	\$ 9,702	\$ 2,218	\$ 109,881	90.21%
Meriwether	\$ 138,041	\$ 12,219	\$ 1,118	\$ 124,703	90.34%
Miller	\$ 37,704	\$ 762	\$ 313	\$ 36,629	97.15%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 134,270	\$ 4,242	\$ 663	\$ 129,365	96.35%
Monroe	\$ 353,447	\$ 16,577	\$ (3,198)	\$ 340,068	96.21%
Montgomery	\$ 48,682	\$ 324	\$ 232	\$ 48,126	98.86%
Morgan	\$ 229,442	\$ 12,736	\$ 2,721	\$ 213,985	93.26%
Murray	\$ 235,471	\$ 15,620	\$ 3,899	\$ 215,951	91.71%
Muscogee	\$ 1,137,358	\$ 68,304	\$ 17,833	\$ 1,051,221	92.43%
Newton	\$ 699,613	\$ 26,609	\$ 29,013	\$ 643,991	92.05%
Oconee	\$ 386,042	\$ 10,505	\$ 1,737	\$ 373,800	96.83%
Oglethorpe	\$ 99,702	\$ 6,544	\$ 305	\$ 92,852	93.13%
Paulding	\$ 932,599	\$ 41,427	\$ 90	\$ 891,082	95.55%
Peach	\$ 153,934	\$ 7,918	\$ 900	\$ 145,116	94.27%
Pickens	\$ 339,424	\$ 20,210	\$ 61	\$ 319,152	94.03%
Pierce	\$ 95,912	\$ 7,489	\$ 1,422	\$ 87,001	90.71%
Pike	\$ 115,090	\$ 6,800	\$ 764	\$ 107,526	93.43%
Polk	\$ 225,575	\$ 10,929	\$ 4,188	\$ 210,458	93.30%
Pulaski	\$ 59,386	\$ 3,165	\$ 422	\$ 55,799	93.96%
Putnam	\$ 381,949	\$ 13,516	\$ (729)	\$ 369,161	96.65%
Quitman	\$ 19,804	\$ 724	\$ 23	\$ 19,057	96.23%
Rabun	\$ 429,436	\$ 32,950	\$ 9,635	\$ 386,851	90.08%
Randolph	\$ 42,367	\$ 1,006	\$ -	\$ 41,361	97.63%
Richmond	\$ 1,037,906	\$ 22,695	\$ 1,788	\$ 1,013,423	97.64%
Rockdale	\$ 715,669	\$ 52,709	\$ 1,083	\$ 661,878	92.48%
Schley	\$ 28,692	\$ 2,257	\$ 1,152	\$ 25,283	88.12%
Screven	\$ 94,839	\$ 6,187	\$ 66	\$ 88,586	93.41%
Seminole	\$ 57,510	\$ 1,971	\$ (2,190)	\$ 57,729	100.38%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 349,457	\$ 18,264	\$ 4,821	\$ 326,373	93.39%
Stephens	\$ 168,714	\$ 3,147	\$ 195	\$ 165,372	98.02%
Stewart	\$ 32,764	\$ 980	\$ 332	\$ 31,452	96.00%
Sumter	\$ 174,722	\$ 9,447	\$ (751)	\$ 166,026	95.02%
Talbot	\$ 56,240	\$ 1,941	\$ 1,383	\$ 52,916	94.09%
Taliaferro	\$ 16,284	\$ 1,916	\$ 278	\$ 14,090	86.53%
Tattnall	\$ 97,863	\$ 7,861	\$ 794	\$ 89,208	91.16%
Taylor	\$ 51,809	\$ 3,644	\$ 2	\$ 48,163	92.96%
Telfair	\$ 64,352	\$ 5,761	\$ 882	\$ 57,709	89.68%
Terrell	\$ 57,950	\$ 1,648	\$ 141	\$ 56,161	96.91%
Thomas	\$ 385,872	\$ 13,212	\$ 931	\$ 371,729	96.33%
Tift	\$ 237,025	\$ 4,573	\$ 1,014	\$ 231,438	97.64%
Toombs	\$ 146,388	\$ 13,815	\$ 246	\$ 132,327	90.39%
Towns	\$ 221,453	\$ 20,424	\$ 1,145	\$ 199,884	90.26%
Treutlen	\$ 27,356	\$ 1,995	\$ 595	\$ 24,765	90.53%
Troup	\$ 468,656	\$ 848	\$ 3,766	\$ 464,042	99.02%
Turner	\$ 50,366	\$ 2,632	\$ 155	\$ 47,579	94.47%
Twiggs	\$ 60,903	\$ 4,352	\$ 2,197	\$ 54,354	89.25%
Union	\$ 308,497	\$ 23,935	\$ 1,168	\$ 283,394	91.86%
Upson	\$ 162,693	\$ 8,639	\$ 8,746	\$ 145,308	89.31%
Walker	\$ 327,482	\$ 21,752	\$ 458	\$ 305,272	93.22%
Walton	\$ 651,727	\$ 25,423	\$ 1,394	\$ 624,910	95.89%
Ware	\$ 167,425	\$ 7,552	\$ 1,985	\$ 157,888	94.30%
Warren	\$ 35,871	\$ 1,262	\$ 308	\$ 34,300	95.62%
Washington	\$ 188,324	\$ 2,063	\$ 3,626	\$ 182,635	96.98%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 186,325	\$ 23,383	\$ 1,342	\$ 161,599	86.73%
Webster	\$ 20,266	\$ 645	\$ 133	\$ 19,488	96.16%
Wheeler	\$ 29,027	\$ 4,804	\$ 100	\$ 24,123	83.10%
White	\$ 255,251	\$ 6,458	\$ 1,217	\$ 247,577	96.99%
Whitfield	\$ 837,541	\$ 31,827	\$ 10,964	\$ 794,749	94.89%
Wilcox	\$ 34,883	\$ 1,243	\$ 397	\$ 33,243	95.30%
Wilkes*	\$ 80,623	\$ 31,434	\$ 90	\$ 49,099	60.90%
Wilkinson	\$ 95,820	\$ 10,379	\$ 1,847	\$ 83,594	87.24%
Worth	\$ 121,970	\$ 3,999	\$ 625	\$ 117,346	96.21%
Total	\$ 86,667,109	\$ 3,131,225	\$ 1,197,739	\$ 82,338,145	95.01%

* Temporary Collection order

** Information not available at press time due to large number of timberland appeals.

- 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 6

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 168,856	\$ 5,197	\$ 148	\$ 163,511	96.83%
Atkinson	\$ 33,876	\$ 942	\$ 1,808	\$ 31,126	91.88%
Bacon	\$ 54,226	\$ 3,698	\$ 87	\$ 50,441	93.02%
Baker	\$ 31,777	\$ 442	\$ -	\$ 31,335	98.61%
Baldwin	\$ 260,621	\$ 8,806	\$ 2,987	\$ 248,828	95.47%
Banks	\$ 128,271	\$ 13,246	\$ (2,634)	\$ 117,659	91.73%
Barrow	\$ 429,664	\$ 22,632	\$ 332	\$ 406,700	94.66%
Bartow	\$ 737,660	\$ 22,292	\$ 3,222	\$ 712,146	96.54%
Ben Hill	\$ 86,710	\$ 5,075	\$ 3	\$ 81,632	94.14%
Berrien	\$ 75,245	\$ 3,147	\$ 3,546	\$ 68,552	91.11%
Bibb	\$ 1,089,979	\$ 79,622	\$ 15,022	\$ 995,334	91.32%
Bleckley	\$ 65,733	\$ 3,060	\$ (41)	\$ 62,714	95.41%
Brantley	\$ 76,245	\$ 10,265	\$ 945	\$ 65,035	85.30%
Brooks	\$ 104,547	\$ 5,943	\$ 95	\$ 98,509	94.22%
Bryan	\$ 309,148	\$ 9,244	\$ 737	\$ 299,168	96.77%
Bulloch	\$ 434,225	\$ 15,032	\$ (17)	\$ 419,210	96.54%
Burke	\$ 411,462	\$ 22,573	\$ 491	\$ 388,398	94.39%
Butts	\$ 149,313	\$ 9,281	\$ 426	\$ 139,606	93.50%
Calhoun	\$ 28,203	\$ 592	\$ 343	\$ 27,268	96.68%
Camden	\$ 424,028	\$ 28,165	\$ 9,701	\$ 386,162	91.07%
Candler	\$ 57,059	\$ 5,949	\$ (67)	\$ 51,177	89.69%
Carroll	\$ 658,463	\$ 24,753	\$ (780)	\$ 634,490	96.36%
Catoosa	\$ 370,470	\$ 6,024	\$ 887	\$ 363,559	98.13%
Charlton	\$ 69,165	\$ 3,618	\$ 95	\$ 65,452	94.63%
Chatham	\$ 3,069,613	\$ 77,273	\$ (64,584)	\$ 3,056,924	99.59%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 14,817	\$ 1,016	\$ 142	\$ 13,659	92.18%
Chattooga	\$ 114,839	\$ 9,170	\$ 4,146	\$ 101,523	88.40%
Cherokee	\$ 1,801,687	\$ 32,579	\$ 7,965	\$ 1,761,144	97.75%
Clarke	\$ 836,786	\$ 11,096	\$ 4,404	\$ 821,286	98.15%
Clay	\$ 27,486	\$ 585	\$ 7	\$ 26,894	97.85%
Clayton	\$ 1,791,676	\$ 90,418	\$ 3,820	\$ 1,697,438	94.74%
Clinch	\$ 64,220	\$ 2,040	\$ 4,521	\$ 57,659	89.78%
Cobb	\$ 6,980,805	\$ 73,482	\$ 187,521	\$ 6,719,803	96.26%
Coffee	\$ 204,291	\$ 11,016	\$ 1,428	\$ 191,847	93.91%
Colquitt	\$ 216,044	\$ 156	\$ 9,698	\$ 206,190	95.44%
Columbia	\$ 987,889	\$ 14,079	\$ 5,656	\$ 968,153	98.00%
Cook	\$ 79,726	\$ 2,502	\$ 413	\$ 76,811	96.34%
Coweta	\$ 1,042,711	\$ 53,687	\$ 32,182	\$ 956,843	91.76%
Crawford	\$ 73,230	\$ 5,120	\$ 441	\$ 67,670	92.41%
Crisp	\$ 128,395	\$ 8,952	\$ 1,776	\$ 117,667	91.64%
Dade	\$ 106,955	\$ 10,274	\$ 367	\$ 96,314	90.05%
Dawson	\$ 344,403	\$ 14,485	\$ 914	\$ 329,004	95.53%
Decatur	\$ 196,270	\$ 3,691	\$ 1,708	\$ 190,871	97.25%
Dekalb	\$ 5,930,980	\$ 53,140	\$ 168,316	\$ 5,709,524	96.27%
Dodge	\$ 92,889	\$ 6,278	\$ 484	\$ 86,126	92.72%
Dooly	\$ 60,752	\$ 4,345	\$ 138	\$ 56,269	92.62%
Dougherty	\$ 498,374	\$ 7,552	\$ 116	\$ 490,706	98.46%
Douglas	\$ 907,159	\$ 40,641	\$ 20,947	\$ 845,571	93.21%
Early	\$ 99,290	\$ 4,629	\$ 4,798	\$ 89,863	90.51%
Echols	\$ 25,237	\$ 635	\$ 351	\$ 24,251	96.09%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 425,088	\$ 31,668	\$ 478	\$ 392,941	92.44%
Elbert	\$ 127,902	\$ 5,518	\$ 386	\$ 121,997	95.38%
Emanuel	\$ 104,590	\$ 4,120	\$ (150)	\$ 100,621	96.20%
Evans	\$ 58,869	\$ 2,768	\$ (47)	\$ 56,148	95.38%
Fannin	\$ 274,870	\$ 18,658	\$ 1,008	\$ 255,204	92.85%
Fayette	\$ 1,118,042	\$ 25,068	\$ 17,393	\$ 1,075,581	96.20%
Floyd	\$ 680,247	\$ 30,417	\$ 12,608	\$ 637,222	93.68%
Forsyth	\$ 2,151,831	\$ 30,894	\$ 27,434	\$ 2,093,503	97.29%
Franklin	\$ 152,255	\$ 3,429	\$ 1,636	\$ 147,190	96.67%
Fulton	\$ 12,947,878	\$ 224,026	\$ 355,117	\$ 12,368,734	95.53%
Gilmer	\$ 317,418	\$ 28,417	\$ 1,035	\$ 287,965	90.72%
Glascock	\$ 19,535	\$ 768	\$ 56	\$ 18,712	95.79%
Glynn	\$ 1,286,634	\$ 75,967	\$ -	\$ 1,210,667	94.10%
Gordon	\$ 418,903	\$ 34,829	\$ (1,042)	\$ 385,116	91.93%
Grady	\$ 137,534	\$ 3,878	\$ 1,297	\$ 132,359	96.24%
Greene	\$ 386,654	\$ 9,974	\$ 1,127	\$ 375,553	97.13%
Gwinnett	\$ 7,067,885	\$ 151,374	\$ 149,580	\$ 6,766,931	95.74%
Habersham	\$ 303,234	\$ 13,413	\$ 2,283	\$ 287,539	94.82%
Hall	\$ 1,606,820	\$ 31,657	\$ 30,829	\$ 1,544,335	96.11%
Hancock	\$ 94,887	\$ 15,510	\$ (39)	\$ 79,416	83.70%
Haralson	\$ 177,226	\$ 8,159	\$ 358	\$ 168,710	95.19%
Harris	\$ 313,067	\$ 6,240	\$ (706)	\$ 307,533	98.23%
Hart	\$ 226,065	\$ 29,635	\$ 1,405	\$ 195,025	86.27%
Heard	\$ 139,533	\$ 4,343	\$ 31,986	\$ 103,205	73.96%
Henry	\$ 1,446,215	\$ 52,648	\$ 18,925	\$ 1,374,642	95.05%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 902,162	\$ 27,595	\$ 406	\$ 874,162	96.90%
Irwin	\$ 52,863	\$ 6,010	\$ 93	\$ 46,760	88.46%
Jackson	\$ 544,582	\$ 27,375	\$ 2,643	\$ 514,564	94.49%
Jasper	\$ 97,212	\$ 7,620	\$ 593	\$ 88,999	91.55%
Jeff Davis	\$ 65,202	\$ 3,725	\$ 688	\$ 60,789	93.23%
Jefferson	\$ 103,465	\$ 4,516	\$ 1,227	\$ 97,722	94.45%
Jenkins	\$ 50,474	\$ 2,664	\$ 1,297	\$ 46,514	92.15%
Johnson	\$ 39,790	\$ 3,266	\$ 26	\$ 36,498	91.73%
Jones	\$ 183,878	\$ 5,171	\$ 891	\$ 177,817	96.70%
Lamar	\$ 111,528	\$ 5,248	\$ 1,269	\$ 105,011	94.16%
Lanier	\$ 39,209	\$ 2,943	\$ 14	\$ 36,252	92.46%
Laurens	\$ 280,014	\$ 14,036	\$ 4,248	\$ 261,730	93.47%
Lee	\$ 212,901	\$ 5,465	\$ 47	\$ 207,389	97.41%
Liberty	\$ 295,943	\$ 20,419	\$ 6,433	\$ 269,091	90.93%
Lincoln	\$ 69,554	\$ 3,304	\$ 634	\$ 65,616	94.34%
Long	\$ 59,446	\$ 4,083	\$ 408	\$ 54,955	92.45%
Lowndes	\$ 676,064	\$ 27,420	\$ 5,736	\$ 642,908	95.10%
Lumpkin	\$ 276,269	\$ 20,086	\$ 1,734	\$ 254,449	92.10%
Macon	\$ 79,456	\$ 5,216	\$ 1,965	\$ 72,275	90.96%
Madison	\$ 155,352	\$ 10,900	\$ 1,203	\$ 143,249	92.21%
Marion	\$ 51,508	\$ 2,179	\$ 40	\$ 49,289	95.69%
McDuffie	\$ 142,278	\$ 2,926	\$ -	\$ 139,352	97.94%
McIntosh	\$ 113,441	\$ 28,174	\$ 5,060	\$ 80,207	70.70%
Meriwether	\$ 130,325	\$ 12,503	\$ 1,558	\$ 116,265	89.21%
Miller	\$ 38,085	\$ 433	\$ 291	\$ 37,361	98.10%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 134,889	\$ 2,380	\$ 1,430	\$ 131,079	97.18%
Monroe	\$ 347,574	\$ 18,406	\$ 642	\$ 328,526	94.52%
Montgomery	\$ 48,447	\$ 2,912	\$ 204	\$ 45,332	93.57%
Morgan	\$ 202,580	\$ 8,216	\$ 904	\$ 193,460	95.50%
Murray	\$ 220,671	\$ 14,912	\$ 1,102	\$ 204,656	92.74%
Muscogee	\$ 1,186,050	\$ 32,790	\$ 10,730	\$ 1,142,530	96.33%
Newton	\$ 590,718	\$ 8,557	\$ 4,393	\$ 577,768	97.81%
Oconee	\$ 371,681	\$ 6,578	\$ 1,353	\$ 363,750	97.87%
Oglethorpe	\$ 99,326	\$ 5,421	\$ 474	\$ 93,430	94.06%
Paulding	\$ 787,255	\$ 28,190	\$ 7,655	\$ 751,410	95.45%
Peach	\$ 153,377	\$ 17,375	\$ (418)	\$ 136,420	88.94%
Pickens	\$ 332,758	\$ 27,882	\$ 980	\$ 303,897	91.33%
Pierce	\$ 97,762	\$ 7,789	\$ 2,089	\$ 87,884	89.90%
Pike	\$ 112,381	\$ 7,179	\$ 25	\$ 105,176	93.59%
Polk	\$ 225,924	\$ 12,702	\$ 4,518	\$ 208,705	92.38%
Pulaski	\$ 59,208	\$ 5,139	\$ 344	\$ 53,724	90.74%
Putnam	\$ 367,745	\$ 15,652	\$ (2,392)	\$ 354,485	96.39%
Quitman	\$ 19,918	\$ 662	\$ 6	\$ 19,250	96.65%
Rabun	\$ 408,576	\$ 8,406	\$ 239	\$ 399,931	97.88%
Randolph	\$ 42,388	\$ 1,775	\$ -	\$ 40,613	95.81%
Richmond	\$ 1,098,077	\$ 38,921	\$ 10,977	\$ 1,048,179	95.46%
Rockdale	\$ 660,785	\$ 44,134	\$ 17	\$ 616,635	93.32%
Schley	\$ 27,617	\$ 1,513	\$ 6	\$ 26,098	94.50%
Screven	\$ 95,228	\$ 6,258	\$ (3,927)	\$ 92,897	97.55%
Seminole	\$ 57,999	\$ 3,834	\$ 390	\$ 53,775	92.72%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 347,661	\$ 20,752	\$ 11,573	\$ 315,336	90.70%
Stephens	\$ 166,282	\$ 2,766	\$ 1,039	\$ 162,477	97.71%
Stewart	\$ 31,658	\$ 1,327	\$ 3	\$ 30,328	95.80%
Sumter	\$ 176,503	\$ 8,055	\$ 147	\$ 168,301	95.35%
Talbot	\$ 55,965	\$ 2,167	\$ 2,936	\$ 50,861	90.88%
Taliaferro	\$ 14,294	\$ 1,348	\$ 161	\$ 12,785	89.44%
Tattnall	\$ 98,719	\$ 7,416	\$ 737	\$ 90,567	91.74%
Taylor	\$ 51,222	\$ 3,629	\$ 85	\$ 47,508	92.75%
Telfair	\$ 63,240	\$ 5,134	\$ 448	\$ 57,658	91.17%
Terrell	\$ 58,144	\$ 3,170	\$ 177	\$ 54,797	94.24%
Thomas	\$ 383,218	\$ 11,189	\$ 2,645	\$ 369,384	96.39%
Tift	\$ 233,304	\$ 5,795	\$ 1,884	\$ 225,625	96.71%
Toombs	\$ 145,830	\$ 11,234	\$ 1,523	\$ 133,073	91.25%
Towns	\$ 217,379	\$ 21,180	\$ (222)	\$ 196,420	90.36%
Treutlen	\$ 26,880	\$ 2,353	\$ 283	\$ 24,244	90.19%
Troup	\$ 465,748	\$ 1,836	\$ 2,198	\$ 461,715	99.13%
Turner	\$ 50,453	\$ 2,467	\$ 148	\$ 47,838	94.82%
Twiggs	\$ 56,613	\$ 4,549	\$ 406	\$ 51,658	91.25%
Union	\$ 306,353	\$ 21,099	\$ 1,457	\$ 283,797	92.64%
Upson	\$ 157,273	\$ 6,974	\$ 4,764	\$ 145,535	92.54%
Walker	\$ 322,111	\$ 19,869	\$ 775	\$ 301,467	93.59%
Walton	\$ 631,433	\$ 17,913	\$ 3,067	\$ 610,453	96.68%
Ware	\$ 167,758	\$ 5,895	\$ 11	\$ 161,852	96.48%
Warren	\$ 36,326	\$ 1,040	\$ 1,107	\$ 34,179	94.09%
Washington	\$ 184,151	\$ 1,850	\$ 1,492	\$ 180,809	98.19%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 190,063	\$ 20,311	\$ 9,456	\$ 160,296	84.34%
Webster	\$ 19,598	\$ 521	\$ 7	\$ 19,070	97.31%
Wheeler	\$ 30,028	\$ 6,216	\$ 347	\$ 23,465	78.14%
White	\$ 251,308	\$ 5,899	\$ 620	\$ 244,789	97.41%
Whitfield	\$ 765,567	\$ 59,374	\$ 3,550	\$ 702,643	91.78%
Wilcox	\$ 35,036	\$ 1,870	\$ 269	\$ 32,897	93.89%
Wilkes	\$ 84,614	\$ 17,866	\$ 790	\$ 65,958	77.95%
Wilkinson	\$ 95,636	\$ 6,555	\$ 2,807	\$ 86,274	90.21%
Worth	\$ 119,609	\$ 3,937	\$ 475	\$ 115,197	96.31%
Total	\$ 82,494,567	\$ 2,586,231	\$ 1,225,374	\$ 78,682,962	95.38%

- 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 7

Comparison of Tax Collections for Tax Year 2011

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 165,962	\$ 4,955	\$ (697)	\$ 161,704	97.43%
Atkinson	\$ 33,562	\$ 1,279	\$ 1,810	\$ 30,473	90.80%
Bacon	\$ 49,484	\$ 3,008	\$ (549)	\$ 47,025	95.03%
Baker	\$ 30,752	\$ 875	\$ (58)	\$ 29,935	97.34%
Baldwin	\$ 250,467	\$ 7,720	\$ 1,831	\$ 240,916	96.19%
Banks	\$ 126,352	\$ 11,794	\$ 1,604	\$ 112,954	89.40%
Barrow	\$ 397,193	\$ 14,153	\$ 2,640	\$ 380,401	95.77%
Bartow	\$ 695,031	\$ 21,137	\$ (1,596)	\$ 675,490	97.19%
Ben Hill	\$ 84,998	\$ 8,025	\$ 408	\$ 76,565	90.08%
Berrien	\$ 72,542	\$ 3,048	\$ 2,624	\$ 66,870	92.18%
Bibb	\$ 1,017,331	\$ 37,239	\$ 17,782	\$ 962,310	94.59%
Bleckley	\$ 60,002	\$ 2,158	\$ 152	\$ 57,692	96.15%
Brantley	\$ 75,176	\$ 6,341	\$ (124)	\$ 68,959	91.73%
Brooks	\$ 101,580	\$ 4,418	\$ 809	\$ 96,353	94.85%
Bryan	\$ 290,590	\$ 7,391	\$ 456	\$ 282,743	97.30%
Bulloch	\$ 417,024	\$ 13,849	\$ 2,287	\$ 400,888	96.13%
Burke	\$ 443,121	\$ 5,134	\$ 206	\$ 437,780	98.79%
Butts	\$ 143,910	\$ 7,793	\$ 5	\$ 136,113	94.58%
Calhoun	\$ 26,796	\$ 542	\$ -	\$ 26,254	97.98%
Camden	\$ 396,353	\$ 30,532	\$ -	\$ 365,821	92.30%
Candler	\$ 52,115	\$ 5,062	\$ (104)	\$ 47,157	90.49%
Carroll	\$ 603,530	\$ 21,475	\$ (1,078)	\$ 583,133	96.62%
Catoosa	\$ 352,076	\$ 11,964	\$ 1,955	\$ 338,158	96.05%
Charlton	\$ 68,590	\$ 4,381	\$ -	\$ 64,209	93.61%
Chatham	\$ 2,756,412	\$ 29,385	\$ 51,968	\$ 2,675,060	97.05%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2011

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 15,442	\$ 1,192	\$ (199)	\$ 14,449	93.57%
Chattooga	\$ 100,175	\$ 7,792	\$ 644	\$ 91,739	91.58%
Cherokee	\$ 1,678,514	\$ 35,577	\$ 9,071	\$ 1,633,867	97.34%
Clarke	\$ 780,718	\$ 11,781	\$ 6,347	\$ 762,591	97.68%
Clay	\$ 26,042	\$ 166	\$ 30	\$ 25,846	99.25%
Clayton	\$ 1,576,056	\$ 79,326	\$ 54,530	\$ 1,442,200	91.51%
Clinch	\$ 64,622	\$ 1,847	\$ 4,525	\$ 58,250	90.14%
Cobb	\$ 6,469,594	\$ -	\$ -	\$ 6,469,594	100.00%
Coffee	\$ 189,882	\$ 10,908	\$ (1,202)	\$ 180,176	94.89%
Colquitt	\$ 203,993	\$ 232	\$ 1,612	\$ 202,149	99.10%
Columbia	\$ 975,581	\$ 12,653	\$ 4,315	\$ 958,613	98.26%
Cook	\$ 89,686	\$ 2,425	\$ 609	\$ 86,652	96.62%
Coweta	\$ 951,048	\$ 35,441	\$ 50,228	\$ 865,378	90.99%
Crawford	\$ 71,117	\$ 4,037	\$ 56	\$ 67,025	94.24%
Crisp	\$ 122,191	\$ 6,653	\$ 2,789	\$ 112,749	92.27%
Dade	\$ 98,191	\$ 8,643	\$ 323	\$ 89,225	90.87%
Dawson	\$ 297,792	\$ 9,937	\$ 4,378	\$ 283,477	95.19%
Decatur	\$ 186,058	\$ 3,035	\$ 1,106	\$ 181,917	97.77%
Dekalb	\$ 5,144,289	\$ 161,021	\$ 220,141	\$ 4,763,127	92.59%
Dodge	\$ 91,371	\$ 8,714	\$ (193)	\$ 82,850	90.67%
Dooly	\$ 61,294	\$ 4,084	\$ (202)	\$ 57,412	93.67%
Dougherty	\$ 460,367	\$ 10,034	\$ (10,336)	\$ 460,669	100.07%
Douglas	\$ 850,818	\$ 35,269	\$ 22,509	\$ 793,040	93.21%
Early	\$ 94,576	\$ 2,074	\$ 5,065	\$ 87,437	92.45%
Echols	\$ 25,331	\$ 826	\$ (43)	\$ 24,548	96.91%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2011

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 400,577	\$ 20,202	\$ 1,219	\$ 379,156	94.65%
Elbert	\$ 120,084	\$ 5,356	\$ 1,189	\$ 113,539	94.55%
Emanuel	\$ 103,374	\$ 3,828	\$ (181)	\$ 99,727	96.47%
Evans	\$ 57,185	\$ 2,594	\$ 712	\$ 53,878	94.22%
Fannin	\$ 270,374	\$ 14,865	\$ 72	\$ 255,437	94.48%
Fayette	\$ 1,048,317	\$ 16,165	\$ 18,929	\$ 1,013,223	96.65%
Floyd	\$ 645,405	\$ 35,941	\$ 5,382	\$ 604,082	93.60%
Forsyth	\$ 1,975,653	\$ 27,455	\$ 25,857	\$ 1,922,341	97.30%
Franklin	\$ 138,265	\$ 2,730	\$ 1,066	\$ 134,469	97.25%
Fulton	\$ 12,272,573	\$ 141,693	\$ 681,144	\$ 11,449,737	93.30%
Gilmer	\$ 272,257	\$ 26,644	\$ 2,528	\$ 243,085	89.29%
Glascocock	\$ 19,521	\$ 468	\$ 492	\$ 18,560	95.08%
Glynn	\$ 1,117,503	\$ 78,140	\$ -	\$ 1,039,363	93.01%
Gordon	\$ 357,818	\$ 22,518	\$ 19,709	\$ 315,591	88.20%
Grady	\$ 122,304	\$ 3,787	\$ 885	\$ 117,632	96.18%
Greene	\$ 332,158	\$ 8,896	\$ (522)	\$ 323,783	97.48%
Gwinnett	\$ 6,314,211	\$ 95,707	\$ 123,154	\$ 6,095,351	96.53%
Habersham	\$ 272,229	\$ 4,203	\$ 3,136	\$ 264,890	97.30%
Hall	\$ 1,437,033	\$ 25,950	\$ 39,362	\$ 1,371,721	95.46%
Hancock	\$ 91,772	\$ 11,171	\$ 1,007	\$ 79,594	86.73%
Haralson	\$ 172,119	\$ 5,378	\$ 753	\$ 165,988	96.44%
Harris	\$ 307,271	\$ 5,388	\$ (2,544)	\$ 304,428	99.07%
Hart	\$ 249,589	\$ 26,193	\$ 8,958	\$ 214,439	85.92%
Heard	\$ 127,798	\$ 3,237	\$ (26,807)	\$ 151,368	118.44%
Henry	\$ 1,309,962	\$ 38,650	\$ 19,061	\$ 1,252,250	95.59%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2011

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 897,719	\$ 25,975	\$ 2,379	\$ 869,365	96.84%
Irwin	\$ 53,769	\$ 4,959	\$ 183	\$ 48,627	90.44%
Jackson	\$ 509,581	\$ 19,398	\$ 6,012	\$ 484,171	95.01%
Jasper	\$ 86,219	\$ 5,785	\$ 573	\$ 79,862	92.63%
Jeff Davis	\$ 61,099	\$ 3,940	\$ 64	\$ 57,095	93.45%
Jefferson	\$ 98,749	\$ 4,000	\$ (351)	\$ 95,100	96.30%
Jenkins	\$ 46,844	\$ 1,960	\$ (1,132)	\$ 46,016	98.23%
Johnson	\$ 39,566	\$ 2,943	\$ 269	\$ 36,354	91.88%
Jones	\$ 175,736	\$ 4,352	\$ 2,119	\$ 169,265	96.32%
Lamar	\$ 106,755	\$ 3,625	\$ 1,699	\$ 101,430	95.01%
Lanier	\$ 39,655	\$ 2,283	\$ -	\$ 37,372	94.24%
Laurens	\$ 266,823	\$ 11,835	\$ 4,660	\$ 250,329	93.82%
Lee	\$ 208,890	\$ 5,430	\$ 761	\$ 202,699	97.04%
Liberty	\$ 288,598	\$ 16,191	\$ 4,488	\$ 267,919	92.83%
Lincoln	\$ 66,291	\$ 3,495	\$ (108)	\$ 62,904	94.89%
Long	\$ 62,727	\$ 4,036	\$ 272	\$ 58,419	93.13%
Lowndes	\$ 652,730	\$ 26,454	\$ 9,515	\$ 616,761	94.49%
Lumpkin	\$ 243,743	\$ 13,150	\$ 5,391	\$ 225,202	92.39%
Macon	\$ 80,882	\$ 4,811	\$ 6,108	\$ 69,963	86.50%
Madison	\$ 154,299	\$ 8,585	\$ 1,140	\$ 144,573	93.70%
Marion	\$ 50,727	\$ 721	\$ 421	\$ 49,585	97.75%
McDuffie	\$ 135,861	\$ 3,799	\$ 73	\$ 131,989	97.15%
McIntosh	\$ 107,204	\$ 8,516	\$ -	\$ 98,688	92.06%
Meriwether	\$ 126,243	\$ 9,180	\$ 1,231	\$ 115,832	91.75%
Miller	\$ 37,399	\$ 812	\$ 77	\$ 36,510	97.62%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2011

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 130,857	\$ 5,010	\$ 671	\$ 125,176	95.66%
Monroe	\$ 325,767	\$ 11,630	\$ (6,097)	\$ 320,233	98.30%
Montgomery	\$ 47,482	\$ 2,929	\$ 186	\$ 44,367	93.44%
Morgan	\$ 169,307	\$ 6,322	\$ (493)	\$ 163,478	96.56%
Murray	\$ 186,881	\$ 12,211	\$ 2,689	\$ 171,980	92.03%
Muscogee	\$ 1,166,934	\$ 32,476	\$ 4,733	\$ 1,129,725	96.81%
Newton	\$ 535,428	\$ 11,916	\$ 6,110	\$ 517,402	96.63%
Oconee	\$ 349,695	\$ 3,929	\$ 1,870	\$ 343,896	98.34%
Oglethorpe	\$ 96,870	\$ 5,200	\$ 63	\$ 91,607	94.57%
Paulding	\$ 706,561	\$ 19,390	\$ (949)	\$ 688,120	97.39%
Peach	\$ 151,491	\$ 10,653	\$ 1,128	\$ 139,710	92.22%
Pickens	\$ 325,316	\$ 17,519	\$ 3,894	\$ 303,903	93.42%
Pierce	\$ 94,138	\$ 6,279	\$ 760	\$ 87,099	92.52%
Pike	\$ 109,844	\$ 7,426	\$ 112	\$ 102,306	93.14%
Polk	\$ 211,103	\$ 12,549	\$ 5,281	\$ 193,273	91.55%
Pulaski	\$ 58,806	\$ 2,841	\$ 1,006	\$ 54,958	93.46%
Putnam	\$ 348,824	\$ 11,214	\$ (3,308)	\$ 340,918	97.73%
Quitman	\$ 17,506	\$ 581	\$ 80	\$ 16,845	96.22%
Rabun	\$ 386,699	\$ 11,393	\$ (21,277)	\$ 396,582	102.56%
Randolph	\$ 41,980	\$ 1,752	\$ 367	\$ 39,861	94.95%
Richmond	\$ 1,064,490	\$ 26,234	\$ 7,609	\$ 1,030,647	96.82%
Rockdale	\$ 595,831	\$ 1,853	\$ 3,323	\$ 590,655	99.13%
Schley	\$ 26,577	\$ 1,110	\$ 13	\$ 25,454	95.77%
Screven	\$ 95,297	\$ 6,424	\$ (933)	\$ 89,806	94.24%
Seminole	\$ 55,018	\$ 3,315	\$ 487	\$ 51,216	93.09%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2011

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 324,538	\$ 18,234	\$ 2,324	\$ 303,980	93.67%
Stephens	\$ 157,856	\$ 1,424	\$ 3,923	\$ 152,509	96.61%
Stewart	\$ 31,630	\$ 1,696	\$ 352	\$ 29,582	93.53%
Sumter	\$ 171,792	\$ 8,385	\$ (365)	\$ 163,772	95.33%
Talbot	\$ 52,017	\$ 1,489	\$ 581	\$ 49,947	96.02%
Taliaferro	\$ 13,635	\$ 1,232	\$ 59	\$ 12,343	90.53%
Tattnall	\$ 98,556	\$ 7,442	\$ 715	\$ 90,400	91.72%
Taylor	\$ 50,016	\$ 3,035	\$ 136	\$ 46,845	93.66%
Telfair	\$ 61,023	\$ 1,839	\$ 1,573	\$ 57,611	94.41%
Terrell	\$ 58,103	\$ 5,802	\$ -	\$ 52,301	90.01%
Thomas	\$ 336,661	\$ 13,494	\$ 1,238	\$ 321,929	95.62%
Tift	\$ 218,108	\$ 5,929	\$ 174	\$ 212,005	97.20%
Toombs	\$ 143,061	\$ 6,573	\$ 2,158	\$ 134,329	93.90%
Towns	\$ 191,803	\$ 14,538	\$ 596	\$ 176,669	92.11%
Treutlen	\$ 26,841	\$ 2,164	\$ 352	\$ 24,325	90.63%
Troup	\$ 436,863	\$ 1,238	\$ 6,682	\$ 428,943	98.19%
Turner	\$ 45,613	\$ 1,921	\$ 55	\$ 43,637	95.67%
Twiggs	\$ 55,988	\$ 4,357	\$ 258	\$ 51,373	91.76%
Union	\$ 272,755	\$ 18,613	\$ (474)	\$ 254,616	93.35%
Upson	\$ 157,870	\$ 6,230	\$ 8,200	\$ 143,439	90.86%
Walker	\$ 313,882	\$ 22,496	\$ 4,030	\$ 287,355	91.55%
Walton	\$ 565,532	\$ 12,013	\$ 2,574	\$ 550,946	97.42%
Ware	\$ 164,634	\$ 7,540	\$ 2,528	\$ 154,566	93.88%
Warren	\$ 36,318	\$ 1,111	\$ 166	\$ 35,041	96.48%
Washington	\$ 178,441	\$ 2,783	\$ (213)	\$ 175,871	98.56%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2011

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 174,114	\$ 29,892	\$ -	\$ 144,222	82.83%
Webster	\$ 18,094	\$ 1,015	\$ (56)	\$ 17,135	94.70%
Wheeler	\$ 29,336	\$ 4,816	\$ (279)	\$ 24,799	84.53%
White	\$ 236,243	\$ 4,081	\$ (4,605)	\$ 236,766	100.22%
Whitfield	\$ 658,753	\$ 29,221	\$ 4,734	\$ 624,798	94.85%
Wilcox	\$ 34,515	\$ 1,729	\$ 217	\$ 32,569	94.36%
Wilkes	\$ 81,689	\$ 7,704	\$ 545	\$ 73,440	89.90%
Wilkinson	\$ 85,764	\$ 4,425	\$ (349)	\$ 81,688	95.25%
Worth	\$ 116,167	\$ 4,268	\$ 442	\$ 111,457	95.95%
Total	\$ 76,366,071	\$ 2,031,603	\$ 1,474,437	\$ 72,860,032	95.41%

- 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, where 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, and lack good customer service to taxpayers.

List of Counties Where Performance Reviews Occurred

2001	2002	2003	2004
Chatham Upson	None	Douglas Johnson Richmond	Dade Hart Liberty Madison
2005	2006	2007	2008
Charlton Gilmer Ware Wheeler	Bibb Fulton Habersham Lamar Morgan Whitfield	Brantley Crawford Telfair	Jefferson
2009	2010	2011	2012
Camden Jones Effingham	Pierce	None	Floyd Lincoln

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 2012 digest was approved was comprised of Revenue Commissioner Douglas J. MacGinnitie, State Auditor Russell Hinton, and Steve Stancil, Director of the State Properties Commission.

In determining each county's proposed assessed public utility values for 2012, the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2011 tax digest. 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. Discussions with public utility industry representatives continue 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, Morningstar, and Value Line, making the process less subjective and more transparent.

Figure 14: Change in Public Utility Digest Value shows the history of the public utility digest since 2006. Overall the public utility tax digest has increased 13.3% since 2006.

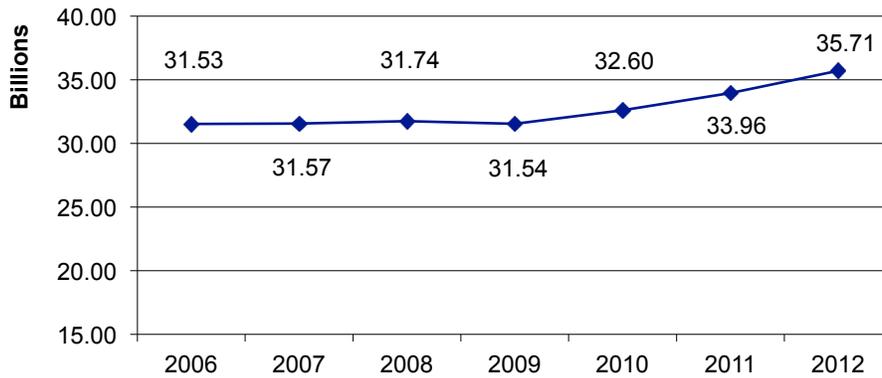


Figure 15: Trend of Average Proposed Public Utility Equalization Ratios below shows the trend of the statewide proposed public utility equalization ratios. This graph indicates that the average proposed public utility ratio dropped significantly last year but has increased to a level that is higher than any of the past three years.

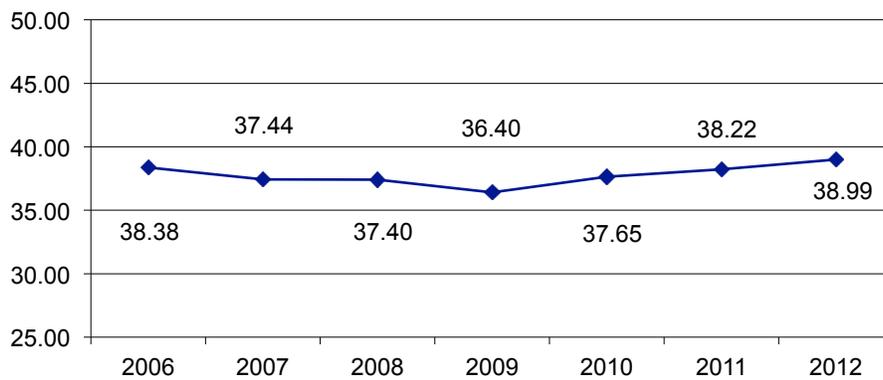


Figure 16: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

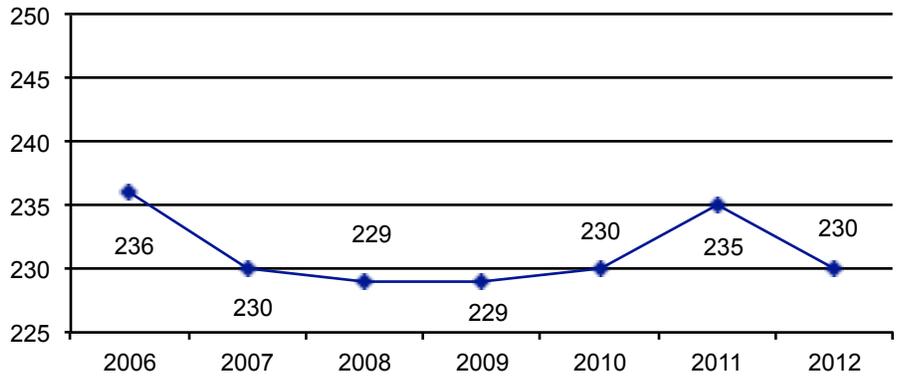


Table 8: 2012 Public Utility Proposed Equalization Ratios shows each county 2012 proposed equalization ratio for assessment of the public utility properties.

2012 Proposed Equalization Ratios for Public Utility Properties

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Appling	33.85	Bibb	40.70	Candler	37.68
Atkinson	38.43	Bleckley	39.46	Carroll	38.45
Bacon	32.54	Brantley	39.21	Catoosa	38.65
Baker	41.05	Brooks	39.69	Charlton	35.40
Baldwin	37.86	Bryan	40.08	Chatham	38.54
Banks	41.76	Bulloch	38.81	Chattahoochee	40.20
Barrow	39.09	Burke	39.94	Chattooga	36.92
Bartow	39.66	Butts	38.20	Cherokee	38.73
Ben Hill	39.70	Calhoun	37.86	Clarke	41.27
Berrien	37.09	Camden	40.28	Clay	40.76

Table 8 Continued

2012 Proposed Equalization Ratios for Public Utility Properties

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Clayton	41.96	Fayette	41.20	Jefferson	39.04
Clinch	36.21	Floyd	39.19	Jenkins	36.33
Cobb	40.20	Forsyth	39.73	Johnson	43.21
Coffee	40.42	Franklin	39.32	Jones	43.71
Colquitt	38.37	Fulton	39.40	Lamar	40.79
Columbia	39.10	Gilmer	36.69	Lanier	40.62
Cook	37.58	Glascocock	33.57	Laurens	35.04
Coweta	38.76	Glynn	37.42	Lee	38.66
Crawford	39.74	Gordon	38.14	Liberty	38.69
Crisp	37.62	Grady	34.44	Lincoln	37.68
Dade	39.44	Greene	38.22	Long	40.00
Dawson	38.90	Gwinnett	40.65	Lowndes	38.93
Decatur	36.79	Habersham	41.50	Lumpkin	42.27
Dekalb	38.21	Hall	39.93	Macon	38.72
Dodge	37.37	Hancock	39.89	Madison	40.02
Dooly	36.28	Haralson	40.28	Marion	39.29
Dougherty	39.45	Harris	40.00	McDuffie	40.57
Douglas	40.30	Hart		McIntosh	38.64
Early	39.83	Heard	38.98	Meriwether	39.19
Echols	38.15	Henry	39.96	Miller	37.52
Effingham	42.35	Houston	38.61	Mitchell	38.65
Elbert	39.43	Irwin	39.37	Monroe	38.58
Emanuel	39.50	Jackson	40.32	Montgomery	41.79
Evans	37.90	Jasper	38.43	Morgan	40.65
Fannin	34.48	Jeff Davis	37.82	Murray	36.42

Table 8 Continued

2012 Proposed Equalization Ratios for Public Utility Properties

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Muscogee	38.46	Screven	39.51	Turner	39.29
Newton	39.16	Seminole	35.84	Twiggs	40.48
Oconee	40.35	Spalding	40.82	Union	39.91
Oglethorpe	40.82	Stephens	40.00	Upson	38.22
Paulding	40.95	Stewart	34.30	Walker	37.68
Peach	40.39	Sumter	39.01	Walton	39.54
Pickens	42.26	Talbot	36.69	Ware	41.25
Pierce	37.82	Taliaferro	38.59	Warren	34.18
Pike	41.04	Tattnall	39.54	Washington	40.01
Polk	34.70	Taylor	39.90	Wayne	41.48
Pulaski	38.55	Telfair	38.40	Webster	40.02
Putnam	42.46	Terrell	39.82	Wheeler	38.72
Quitman	38.89	Thomas	39.48	White	41.20
Rabun	39.96	Tift	37.54	Whitfield	39.17
Randolph	37.54	Toombs	36.37	Wilcox	37.24
Richmond	39.30	Towns	42.32	Wilkes	39.88
Rockdale	41.88	Treutlen	36.23	Wilkinson	37.19
Schley	39.84	Troup	39.49	Worth	37.77
				Average	38.99

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**⁸ 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.

⁸ **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, the other classes of taxpayers are bearing more of the tax burden.

Table 9: Preferential Agricultural Assessment Fiscal Impact 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 1997 and has been steadily declining since that time.

Preferential Agricultural Assessment Fiscal Impact

Year	Parcels	Percent Change	Total Value Eliminated	Percent Change	Total Tax Shift	Percent Change
1990	19,947	-	\$ 176,780,216	-	\$ 4,010,259	-
1991	23,086	15.70%	\$ 204,261,412	15.55%	\$ 4,657,783	16.10%
1992	23,243	0.68%	\$ 180,985,796	-11.40%	\$ 4,232,187	-9.14%
1993	18,388	-20.89%	\$ 145,151,076	-19.80%	\$ 3,542,375	-16.30%
1994	17,836	-3.00%	\$ 137,170,751	-5.50%	\$ 3,362,403	-5.08%
1995	22,226	24.61%	\$ 165,278,063	20.49%	\$ 4,249,807	26.39%
1996	23,501	5.74%	\$ 174,157,485	5.37%	\$ 4,410,076	3.77%
1997	23,915	1.76%	\$ 181,350,311	4.13%	\$ 4,654,542	5.54%
1998	23,340	-2.40%	\$ 189,169,970	4.31%	\$ 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	3.88%
2002	18,302	-11.02%	\$ 182,041,147	-6.68%	\$ 4,768,802	-4.84%
2003	16,435	-10.20%	\$ 177,696,254	-2.39%	\$ 4,803,802	0.73%
2004	13,549	-17.56%	\$ 158,588,308	-10.75%	\$ 4,304,327	-10.40%
2005	13,020	-3.90%	\$ 194,743,119	22.80%	\$ 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%
2008	7,274	-16.92%	\$ 139,281,934	-9.51%	\$ 3,636,463	-8.72%
2009	5,742	21.06%	\$ 104,297,566	-25.12%	\$ 2,725,655	-25.05%
2010	5,146	-10.38%	\$ 86,250,878	-17.30%	\$ 2,313,513	-15.13%
2011	4,612	-10.38%	\$ 72,078,892	-16.43%	\$ 1,960,764	-15.25%

Table 10: Preferential Agricultural Assessment for 2011 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2011.

Preferential Agricultural Assessment for 2011

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	613	\$ 3,323,667	\$ 831	\$ 43,042	\$ 49,855	\$ 93,728
Atkinson	66	\$ 1,117,022	\$ 279	\$ 19,393	\$ 16,544	\$ 36,216
Bacon	251	\$ 2,283,019	\$ 571	\$ 31,935	\$ 33,104	\$ 65,610
Baker	152	\$ 3,703,737	\$ 926	\$ 31,563	\$ 55,112	\$ 87,601
Baldwin	1	\$ 48,150	\$ 12	\$ 423	\$ 774	\$ 1,209
Banks	7	\$ 117,405	\$ 29	\$ 1,054	\$ 1,566	\$ 2,649
Barrow	1	\$ 17,115	\$ 4	\$ 187	\$ 317	\$ 508
Bartow	40	\$ 636,284	\$ 159	\$ 4,946	\$ 11,389	\$ 16,494
Ben Hill	13	\$ 106,893	\$ 27	\$ 1,460	\$ 1,672	\$ 3,159
Berrien	19	\$ 712,206	\$ 178	\$ 12,820	\$ 9,971	\$ 22,969
Bibb	6	\$ 38,142	\$ 10	\$ 458	\$ 684	\$ 1,152
Bleckley	14	\$ 281,394	\$ 70	\$ 4,212	\$ 3,449	\$ 7,731
Brantley	15	\$ 140,153	\$ 35	\$ 2,851	\$ 2,597	\$ 5,483
Brooks	63	\$ 2,082,546	\$ 521	\$ 20,694	\$ 31,238	\$ 52,453
Bryan	11	\$ 144,930	\$ 36	\$ 1,145	\$ 2,252	\$ 3,433
Bulloch	9	\$ 294,330	\$ 74	\$ 3,073	\$ 3,061	\$ 6,208
Burke	34	\$ 1,037,067	\$ 259	\$ 6,496	\$ 14,260	\$ 21,015
Butts	6	\$ 514,670	\$ 129	\$ 8,705	\$ 10,293	\$ 19,127
Calhoun	59	\$ 1,061,388	\$ 265	\$ 14,325	\$ 18,690	\$ 33,280
Camden	9	\$ 226,286	\$ 57	\$ 2,648	\$ 3,394	\$ 6,099
Candler	16	\$ 336,206	\$ 84	\$ 3,633	\$ 4,458	\$ 8,175
Carroll	22	\$ 319,302	\$ 80	\$ 2,714	\$ 6,258	\$ 9,052
Catoosa	0	\$ -	\$ -	\$ -	\$ -	\$ -

Table 10 Continued

Preferential Agricultural Assessment for 2011

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Charlton	6	\$ 70,623	\$ 18	\$ 1,175	\$ 1,296	\$ 2,489
Chatham	0	\$ -	\$ -	\$ -	\$ -	\$ -
Chattahoochee	5	\$ 87,071	\$ 22	\$ 752	\$ 1,428	\$ 2,202
Chattooga	1	\$ 11,630	\$ 3	\$ 126	\$ 169	\$ 298
Cherokee	0	\$ -	\$ -	\$ -	\$ -	\$ -
Clarke	0	\$ -	\$ -	\$ -	\$ -	\$ -
Clay	23	\$ 502,040	\$ 126	\$ 7,614	\$ 6,035	\$ 13,775
Clayton	0	\$ -	\$ -	\$ -	\$ -	\$ -
Clinch	20	\$ 156,610	\$ 39	\$ 1,716	\$ 2,456	\$ 4,211
Cobb	0	\$ -	\$ -	\$ -	\$ -	\$ -
Coffee	49	\$ 1,109,228	\$ 277	\$ 8,704	\$ 17,985	\$ 26,966
Colquitt	7	\$ 330,703	\$ 83	\$ 4,341	\$ 2,799	\$ 7,223
Columbia	5	\$ 175,155	\$ 44	\$ 1,236	\$ 3,081	\$ 4,361
Cook	26	\$ 456,250	\$ 114	\$ 4,364	\$ 7,368	\$ 11,846
Coweta	0	\$ -	\$ -	\$ -	\$ -	\$ -
Crawford	20	\$ 439,684	\$ 110	\$ 5,509	\$ 5,936	\$ 11,555
Crisp	32	\$ 398,843	\$ 100	\$ 4,426	\$ 6,561	\$ 11,087
Dade	19	\$ 301,041	\$ 75	\$ 1,917	\$ 3,889	\$ 5,881
Dawson	0	\$ -	\$ -	\$ -	\$ -	\$ -
Decatur	33	\$ 652,649	\$ 163	\$ 6,109	\$ 8,478	\$ 14,750
Dekalb	0	\$ -	\$ -	\$ -	\$ -	\$ -
Dodge	25	\$ 514,730	\$ 129	\$ 5,147	\$ 6,177	\$ 11,453
Dooly	58	\$ 1,075,947	\$ 269	\$ 19,249	\$ 18,229	\$ 37,747
Dougherty	8	\$ 279,010	\$ 70	\$ 3,319	\$ 5,146	\$ 8,535
Douglas	0	\$ -	\$ -	\$ -	\$ -	\$ -

Table 10 Continued

Preferential Agricultural Assessment for 2011

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Early	59	\$ 1,220,687	\$ 305	\$ 14,161	\$ 18,310	\$ 32,776
Echols	12	\$ 206,775	\$ 52	\$ 3,102	\$ 4,117	\$ 7,271
Effingham	5	\$ 212,099	\$ 53	\$ 1,815	\$ 3,252	\$ 5,120
Elbert	4	\$ 48,154	\$ 12	\$ 472	\$ 770	\$ 1,254
Emanuel	23	\$ 644,424	\$ 161	\$ 7,069	\$ 9,022	\$ 16,252
Evans	60	\$ 821,729	\$ 205	\$ 7,004	\$ 10,682	\$ 17,891
Fannin	0	\$ -	\$ -	\$ -	\$ -	\$ -
Fayette	0	\$ -	\$ -	\$ -	\$ -	\$ -
Floyd	9	\$ 251,333	\$ 63	\$ 2,203	\$ 4,672	\$ 6,938
Forsyth	1	\$ 17,310	\$ 4	\$ 98	\$ 324	\$ 426
Franklin	0	\$ -	\$ -	\$ -	\$ -	\$ -
Fulton	0	\$ -	\$ -	\$ -	\$ -	\$ -
Gilmer	4	\$ 58,095	\$ 15	\$ 441	\$ 1,031	\$ 1,487
Glascock	14	\$ 172,453	\$ 43	\$ 2,309	\$ 2,223	\$ 4,575
Glynn	1	\$ 2,490	\$ 1	\$ 14	\$ 38	\$ 53
Gordon	73	\$ 1,084,739	\$ 271	\$ 10,630	\$ 20,857	\$ 31,758
Grady	40	\$ 1,253,440	\$ 313	\$ 14,753	\$ 17,799	\$ 32,865
Greene	2	\$ 45,748	\$ 11	\$ 254	\$ 516	\$ 781
Gwinnett	0	\$ -	\$ -	\$ -	\$ -	\$ -
Habersham	15	\$ 143,648	\$ 36	\$ 1,290	\$ 1,918	\$ 3,244
Hall	0	\$ -	\$ -	\$ -	\$ -	\$ -
Hancock	93	\$ 1,945,750	\$ 486	\$ 34,012	\$ 26,310	\$ 60,808
Haralson	5	\$ 127,833	\$ 32	\$ 1,409	\$ 2,151	\$ 3,592
Harris	1	\$ 42,364	\$ 11	\$ 260	\$ 744	\$ 1,015
Hart	1	\$ 33,080	\$ 8	\$ 141	\$ 454	\$ 603

Table 10 Continued

Preferential Agricultural Assessment for 2011

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Heard	2	\$ 28,502	\$ 7	\$ 198	\$ 435	\$ 640
Henry	4	\$ 59,150	\$ 15	\$ 695	\$ 1,398	\$ 2,108
Houston	15	\$ 872,380	\$ 218	\$ 8,680	\$ 11,638	\$ 20,536
Irwin	78	\$ 1,088,336	\$ 272	\$ 13,469	\$ 17,076	\$ 30,817
Jackson	3	\$ 37,264	\$ 9	\$ 321	\$ 820	\$ 1,150
Jasper	20	\$ 279,870	\$ 70	\$ 4,079	\$ 5,287	\$ 9,436
Jeff Davis	18	\$ 391,344	\$ 98	\$ 5,041	\$ 5,361	\$ 10,500
Jefferson	4	\$ 53,237	\$ 13	\$ 679	\$ 735	\$ 1,427
Jenkins	277	\$ 6,185,843	\$ 1,546	\$ 66,158	\$ 79,804	\$ 147,508
Johnson	8	\$ 142,487	\$ 36	\$ 2,089	\$ 1,972	\$ 4,097
Jones	1	\$ 14,000	\$ 4	\$ 186	\$ 249	\$ 439
Lamar	2	\$ 151,258	\$ 38	\$ 1,504	\$ 2,390	\$ 3,932
Lanier	12	\$ 291,130	\$ 73	\$ 4,615	\$ 4,996	\$ 9,684
Laurens	17	\$ 474,528	\$ 119	\$ 2,999	\$ 7,592	\$ 10,710
Lee	5	\$ 340,430	\$ 85	\$ 4,346	\$ 5,243	\$ 9,674
Liberty	16	\$ 109,308	\$ 27	\$ 1,310	\$ 1,694	\$ 3,031
Lincoln	2	\$ 104,040	\$ 26	\$ 1,063	\$ 2,058	\$ 3,147
Long	4	\$ 55,631	\$ 14	\$ 874	\$ 751	\$ 1,639
Lowndes	2	\$ 142,828	\$ 36	\$ 1,365	\$ 2,100	\$ 3,501
Lumpkin	0	\$ -	\$ -	\$ -	\$ -	\$ -
Macon	39	\$ 574,349	\$ 144	\$ 6,197	\$ 10,338	\$ 16,679
Madison	25	\$ 314,533	\$ 79	\$ 3,510	\$ 5,604	\$ 9,193
Marion	34	\$ 627,879	\$ 157	\$ 4,383	\$ 10,194	\$ 14,734
McDuffie	7	\$ 62,121	\$ 16	\$ 485	\$ 1,068	\$ 1,569
McIntosh	2	\$ 31,849	\$ 8	\$ 338	\$ 499	\$ 845

Table 10 Continued

Preferential Agricultural Assessment for 2011

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Meriwether	10	\$ 431,850	\$ 108	\$ 5,362	\$ 8,132	\$ 13,602
Miller	9	\$ 171,411	\$ 43	\$ 2,991	\$ 2,784	\$ 5,818
Mitchell	59	\$ 1,258,391	\$ 315	\$ 23,078	\$ 18,687	\$ 42,080
Monroe	1	\$ 4,880	\$ 1	\$ 46	\$ 73	\$ 120
Montgomery	34	\$ 472,737	\$ 118	\$ 5,955	\$ 5,720	\$ 11,793
Morgan	3	\$ 97,277	\$ 24	\$ 875	\$ 1,512	\$ 2,411
Murray	5	\$ 60,290	\$ 15	\$ 350	\$ 934	\$ 1,299
Muscogee	10	\$ 94,517	\$ 24	\$ 1,420	\$ 2,209	\$ 3,653
Newton	1	\$ 5,220	\$ 1	\$ 57	\$ 110	\$ 168
Oconee	4	\$ 22,977	\$ 6	\$ 154	\$ 402	\$ 562
Oglethorpe	14	\$ 400,730	\$ 100	\$ 3,070	\$ 7,770	\$ 10,940
Paulding	0	\$ -	\$ -	\$ -	\$ -	\$ -
Peach	10	\$ 190,810	\$ 48	\$ 2,586	\$ 3,244	\$ 5,878
Pickens	0	\$ -	\$ -	\$ -	\$ -	\$ -
Pierce	8	\$ 168,146	\$ 42	\$ 1,502	\$ 2,943	\$ 4,487
Pike	0	\$ -	\$ -	\$ -	\$ -	\$ -
Polk	0	\$ -	\$ -	\$ -	\$ -	\$ -
Pulaski	15	\$ 344,435	\$ 86	\$ 4,738	\$ 4,602	\$ 9,426
Putnam	0	\$ -	\$ -	\$ -	\$ -	\$ -
Quitman	0	\$ -	\$ -	\$ -	\$ -	\$ -
Rabun	0	\$ -	\$ -	\$ -	\$ -	\$ -
Randolph	78	\$ 1,263,975	\$ 316	\$ 22,268	\$ 21,778	\$ 44,362
Richmond	3	\$ 20,287	\$ 5	\$ 164	\$ 388	\$ 557
Rockdale	0	\$ -	\$ -	\$ -	\$ -	\$ -
Schley	27	\$ 473,078	\$ 118	\$ 5,984	\$ 8,979	\$ 15,081

Table 10 Continued

Preferential Agricultural Assessment for 2011

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Screven	195	\$ 3,313,008	\$ 828	\$ 39,391	\$ 43,553	\$ 83,772
Seminole	31	\$ 1,148,192	\$ 287	\$ 15,409	\$ 18,956	\$ 34,652
Spalding	2	\$ 37,031	\$ 9	\$ 556	\$ 706	\$ 1,271
Stephens	0	\$ -	\$ -	\$ -	\$ -	\$ -
Stewart	51	\$ 588,502	\$ 147	\$ 7,498	\$ 8,549	\$ 16,194
Sumter	55	\$ 1,066,243	\$ 267	\$ 12,568	\$ 18,694	\$ 31,529
Talbot	3	\$ 70,469	\$ 18	\$ 1,131	\$ 997	\$ 2,146
Taliaferro	22	\$ 268,930	\$ 67	\$ 5,631	\$ 4,841	\$ 10,539
Tattnall	76	\$ 1,006,298	\$ 252	\$ 13,148	\$ 13,636	\$ 27,036
Taylor	13	\$ 313,300	\$ 78	\$ 2,569	\$ 4,255	\$ 6,902
Telfair	91	\$ 843,346	\$ 211	\$ 11,131	\$ 13,485	\$ 24,827
Terrell	40	\$ 851,931	\$ 213	\$ 12,608	\$ 14,043	\$ 26,864
Thomas	10	\$ 915,462	\$ 229	\$ 5,023	\$ 12,214	\$ 17,466
Tift	1	\$ 11,300	\$ 3	\$ 138	\$ 169	\$ 310
Toombs	218	\$ 2,111,801	\$ 528	\$ 20,324	\$ 24,051	\$ 44,903
Towns	0	\$ -	\$ -	\$ -	\$ -	\$ -
Treutlen	13	\$ 346,670	\$ 87	\$ 4,284	\$ 4,160	\$ 8,531
Troup	0	\$ -	\$ -	\$ -	\$ -	\$ -
Turner	19	\$ 329,719	\$ 82	\$ 5,282	\$ 4,616	\$ 9,980
Twiggs	1	\$ 5,968	\$ 1	\$ 99	\$ 93	\$ 193
Union	0	\$ -	\$ -	\$ -	\$ -	\$ -
Upson	0	\$ -	\$ -	\$ -	\$ -	\$ -
Walker	16	\$ 288,058	\$ 72	\$ 1,393	\$ 5,013	\$ 6,478
Walton	3	\$ 51,580	\$ 13	\$ 628	\$ 1,124	\$ 1,765
Ware	399	\$ 2,008,806	\$ 502	\$ 33,244	\$ 30,331	\$ 64,077

Table 10 Continued

Preferential Agricultural Assessment for 2011

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Warren	22	\$ 344,759	\$ 86	\$ 4,223	\$ 6,688	\$ 10,997
Washington	26	\$ 822,604	\$ 206	\$ 6,926	\$ 13,459	\$ 20,591
Wayne	21	\$ 394,443	\$ 99	\$ 5,522	\$ 6,508	\$ 12,129
Webster	23	\$ 456,670	\$ 114	\$ 4,980	\$ 7,941	\$ 13,035
Wheeler	7	\$ 53,370	\$ 13	\$ 860	\$ 827	\$ 1,700
White	4	\$ 53,822	\$ 13	\$ 495	\$ 857	\$ 1,365
Whitfield	2	\$ 20,180	\$ 5	\$ 102	\$ 298	\$ 405
Wilcox	99	\$ 1,028,884	\$ 257	\$ 18,777	\$ 15,546	\$ 34,580
Wilkes	48	\$ 1,102,267	\$ 276	\$ 10,292	\$ 18,463	\$ 29,031
Wilkinson	2	\$ 15,210	\$ 4	\$ 189	\$ 299	\$ 492
Worth	25	\$ 861,484	\$ 215	\$ 8,841	\$ 12,276	\$ 21,332
Total	4,612	\$ 72,078,892	\$ 18,022	\$ 863,364	\$ 1,079,378	\$ 1,960,764

Figure 17: 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.

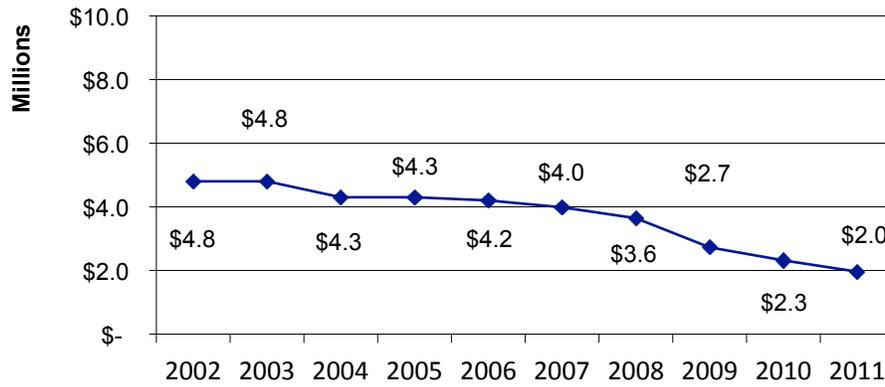
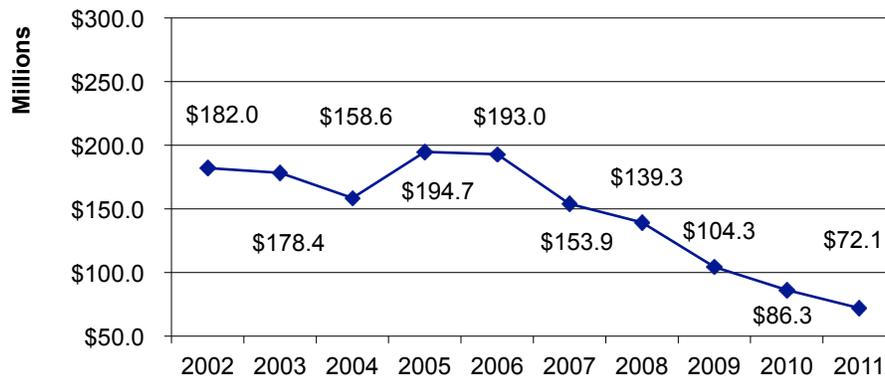


Figure 18: Preferential Agricultural Assessed Value Eliminated below illustrates the amount of revenue shift and value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.



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**⁹ 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.

⁹ **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, the other classes of taxpayers are bearing more of the tax burden.

Table 11: 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 19.27% of the total amount of tax shift statewide.

Conservation Use Fiscal Impact

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Hall	2,422	\$ 331,275,106	\$ 82,819	\$ 2,070,469	\$ 5,794,544	\$ 7,947,832
Cherokee	2,072	\$ 258,313,800	\$ 64,578	\$ 1,385,854	\$ 5,127,529	\$ 6,577,961
Gwinnett	1,001	\$ 187,199,870	\$ 46,800	\$ 2,250,142	\$ 3,810,466	\$ 6,107,408
Morgan	1,667	\$ 211,396,187	\$ 52,849	\$ 1,900,452	\$ 3,286,154	\$ 5,239,455
Meriwether	2,346	\$ 166,010,960	\$ 41,503	\$ 2,061,358	\$ 3,126,152	\$ 5,229,013
Oconee	1,881	\$ 211,215,156	\$ 52,804	\$ 1,417,617	\$ 3,696,265	\$ 5,166,686
Worth	2,030	\$ 192,209,706	\$ 48,052	\$ 1,972,456	\$ 2,738,988	\$ 4,759,496
Walton	1,144	\$ 137,858,605	\$ 34,465	\$ 1,671,181	\$ 2,900,431	\$ 4,606,077
Jackson	2,345	\$ 167,459,321	\$ 41,865	\$ 1,453,562	\$ 3,076,026	\$ 4,571,453
Franklin	2,534	\$ 187,353,426	\$ 46,838	\$ 1,527,707	\$ 2,785,571	\$ 4,360,116

Table 12: Conservation Use Valuation Assessment for Tax Year 2011 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.

Conservation Use Valuation Assessment for Tax Year 2011

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	57	\$ 359,033	\$ 90	\$ 4,649	\$ 5,385	\$ 10,124
Atkinson	908	\$ 15,143,115	\$ 3,786	\$ 262,900	\$ 224,285	\$ 490,971
Bacon	234	\$ 2,808,301	\$ 702	\$ 39,283	\$ 40,720	\$ 80,705
Baker	220	\$ 12,656,187	\$ 3,164	\$ 107,916	\$ 188,324	\$ 299,404
Baldwin	800	\$ 37,940,741	\$ 9,485	\$ 333,120	\$ 609,708	\$ 952,313
Banks	1,593	\$ 137,782,230	\$ 34,446	\$ 1,237,147	\$ 1,837,464	\$ 3,109,057
Barrow	1,361	\$ 81,787,242	\$ 20,447	\$ 892,625	\$ 1,513,064	\$ 2,426,136
Bartow	1,056	\$ 44,226,120	\$ 11,057	\$ 344,987	\$ 770,974	\$ 1,127,018
Ben Hill	433	\$ 10,177,634	\$ 2,544	\$ 139,026	\$ 159,219	\$ 300,789
Berrien	1,879	\$ 77,099,368	\$ 19,275	\$ 1,387,789	\$ 1,079,391	\$ 2,486,455
Bibb	411	\$ 17,473,269	\$ 4,368	\$ 209,732	\$ 313,558	\$ 527,658
Bleckley	643	\$ 30,433,188	\$ 7,608	\$ 455,524	\$ 373,050	\$ 836,182
Brantley	915	\$ 23,241,059	\$ 5,810	\$ 473,439	\$ 430,657	\$ 909,906
Brooks	1,534	\$ 161,883,820	\$ 40,471	\$ 1,608,088	\$ 2,428,257	\$ 4,076,816
Bryan	291	\$ 13,884,945	\$ 3,471	\$ 108,891	\$ 215,730	\$ 328,092
Bulloch	2,484	\$ 76,918,845	\$ 19,230	\$ 803,033	\$ 799,956	\$ 1,622,219
Burke	1,841	\$ 129,578,827	\$ 32,395	\$ 812,086	\$ 1,781,709	\$ 2,626,190
Butts	1,135	\$ 99,167,355	\$ 24,792	\$ 1,677,217	\$ 1,983,347	\$ 3,685,356
Calhoun	448	\$ 31,168,552	\$ 7,792	\$ 420,079	\$ 548,847	\$ 976,718
Camden	798	\$ 36,501,664	\$ 9,125	\$ 427,069	\$ 547,525	\$ 983,719
Candler	980	\$ 32,905,683	\$ 8,226	\$ 354,733	\$ 436,296	\$ 799,255
Carroll	2,319	\$ 63,708,931	\$ 15,927	\$ 540,581	\$ 1,234,113	\$ 1,790,621

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2011

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Catoosa	549	\$ 37,092,505	\$ 9,273	\$ 199,743	\$ 622,153	\$ 831,169
Charlton	726	\$ 46,677,799	\$ 11,669	\$ 776,719	\$ 856,538	\$ 1,644,926
Chatham	135	\$ 46,887,524	\$ 11,722	\$ 520,874	\$ 686,011	\$ 1,218,607
Chattahoochee	80	\$ 4,179,051	\$ 1,045	\$ 36,090	\$ 68,536	\$ 105,671
Chattooga	1,231	\$ 53,165,667	\$ 13,291	\$ 577,462	\$ 765,696	\$ 1,356,449
Cherokee	2,072	\$ 258,313,800	\$ 64,578	\$ 1,385,854	\$ 5,127,529	\$ 6,577,961
Clarke	330	\$ 30,924,483	\$ 7,731	\$ 423,665	\$ 618,490	\$ 1,049,886
Clay	451	\$ 29,594,141	\$ 7,399	\$ 448,825	\$ 355,751	\$ 811,975
Clayton	151	\$ 12,457,110	\$ 3,114	\$ 196,984	\$ 249,142	\$ 449,240
Clinch	394	\$ 13,814,302	\$ 3,454	\$ 151,391	\$ 216,636	\$ 371,481
Cobb	542	\$ 53,123,697	\$ 13,281	\$ 427,646	\$ 995,936	\$ 1,436,863
Coffee	2,117	\$ 143,691,241	\$ 35,923	\$ 1,127,545	\$ 2,329,810	\$ 3,493,278
Colquitt	2,423	\$ 131,808,146	\$ 32,952	\$ 1,714,331	\$ 1,115,492	\$ 2,862,775
Columbia	4,750	\$ 87,677,941	\$ 21,919	\$ 618,656	\$ 1,542,255	\$ 2,182,830
Cook	1,088	\$ 62,420,739	\$ 15,605	\$ 597,054	\$ 1,008,095	\$ 1,620,754
Coweta	2,402	\$ 144,749,056	\$ 36,187	\$ 986,467	\$ 2,690,885	\$ 3,713,539
Crawford	818	\$ 41,998,048	\$ 10,500	\$ 526,345	\$ 566,974	\$ 1,103,819
Crisp	888	\$ 30,779,421	\$ 7,695	\$ 345,179	\$ 506,321	\$ 859,195
Dade	502	\$ 24,377,158	\$ 6,094	\$ 155,402	\$ 314,953	\$ 476,449
Dawson	931	\$ 143,486,458	\$ 35,872	\$ 1,167,693	\$ 2,288,035	\$ 3,491,600
Decatur	1,560	\$ 136,231,238	\$ 34,058	\$ 1,275,124	\$ 1,769,644	\$ 3,078,826
Dekalb	15	\$ 525,688	\$ 131	\$ 11,150	\$ 12,080	\$ 23,361
Dodge	1,584	\$ 53,616,738	\$ 13,404	\$ 536,167	\$ 643,401	\$ 1,192,972
Dooly	1,261	\$ 23,774,813	\$ 5,944	\$ 425,331	\$ 402,793	\$ 834,068
Dougherty	183	\$ 14,883,852	\$ 3,721	\$ 177,029	\$ 274,533	\$ 455,283

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2011

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Douglas	377	\$ 34,288,213	\$ 8,572	\$ 339,453	\$ 786,914	\$ 1,134,939
Early	1,404	\$ 63,127,663	\$ 15,782	\$ 731,318	\$ 946,915	\$ 1,694,015
Echols	285	\$ 6,957,243	\$ 1,739	\$ 104,359	\$ 138,519	\$ 244,617
Effingham	1,890	\$ 111,260,921	\$ 27,815	\$ 952,171	\$ 1,705,964	\$ 2,685,950
Elbert	1,444	\$ 68,345,214	\$ 17,086	\$ 670,175	\$ 1,093,250	\$ 1,780,511
Emanuel	2,007	\$ 57,780,376	\$ 14,445	\$ 633,851	\$ 808,925	\$ 1,457,221
Evans	260	\$ 10,015,682	\$ 2,504	\$ 85,328	\$ 130,204	\$ 218,036
Fannin	1,555	\$ 119,836,409	\$ 29,959	\$ 618,356	\$ 1,545,890	\$ 2,194,205
Fayette	556	\$ 42,426,524	\$ 10,607	\$ 239,498	\$ 918,534	\$ 1,168,639
Floyd	2,142	\$ 64,689,180	\$ 16,172	\$ 567,130	\$ 1,196,572	\$ 1,779,874
Forsyth	818	\$ 174,574,469	\$ 43,644	\$ 991,758	\$ 3,267,685	\$ 4,303,087
Franklin	2,534	\$ 187,353,426	\$ 46,838	\$ 1,527,707	\$ 2,785,571	\$ 4,360,116
Fulton	607	\$ 69,921,660	\$ 17,480	\$ 737,743	\$ 1,267,103	\$ 2,022,326
Gilmer	2,075	\$ 159,904,145	\$ 39,976	\$ 1,212,553	\$ 2,838,299	\$ 4,090,828
Glascocock	505	\$ 23,431,905	\$ 5,858	\$ 313,753	\$ 302,037	\$ 621,648
Glynn	154	\$ 21,805,673	\$ 5,451	\$ 124,274	\$ 333,631	\$ 463,356
Gordon	2,301	\$ 139,140,347	\$ 34,785	\$ 1,363,575	\$ 2,657,508	\$ 4,055,868
Grady	1,926	\$ 117,107,843	\$ 29,277	\$ 1,378,359	\$ 1,662,931	\$ 3,070,567
Greene	1,197	\$ 89,645,453	\$ 22,411	\$ 498,339	\$ 1,011,111	\$ 1,531,861
Gwinnett	1,001	\$ 187,199,870	\$ 46,800	\$ 2,250,142	\$ 3,810,466	\$ 6,107,408
Habersham	1,650	\$ 164,826,420	\$ 41,207	\$ 1,479,152	\$ 2,200,433	\$ 3,720,792
Hall	2,422	\$ 331,275,106	\$ 82,819	\$ 2,070,469	\$ 5,794,544	\$ 7,947,832
Hancock	1,254	\$ 65,605,684	\$ 16,401	\$ 1,146,787	\$ 887,120	\$ 2,050,308
Haralson	1,158	\$ 65,624,413	\$ 16,406	\$ 723,181	\$ 1,103,272	\$ 1,842,859
Harris	1,542	\$ 121,158,852	\$ 30,290	\$ 743,915	\$ 2,127,549	\$ 2,901,754

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2011

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Hart	1,422	\$ 140,526,969	\$ 35,132	\$ 599,207	\$ 1,929,716	\$ 2,564,055
Heard	1,221	\$ 44,811,235	\$ 11,203	\$ 310,990	\$ 684,268	\$ 1,006,461
Henry	1,440	\$ 78,782,340	\$ 19,696	\$ 919,513	\$ 1,861,469	\$ 2,800,678
Houston	751	\$ 95,812,427	\$ 23,953	\$ 953,334	\$ 1,278,138	\$ 2,255,425
Irwin	1,477	\$ 75,222,828	\$ 18,806	\$ 930,958	\$ 1,180,246	\$ 2,130,010
Jackson	2,345	\$ 167,459,321	\$ 41,865	\$ 1,453,562	\$ 3,076,026	\$ 4,571,453
Jasper	1,495	\$ 91,310,513	\$ 22,828	\$ 1,330,851	\$ 1,724,856	\$ 3,078,535
Jeff Davis	807	\$ 16,173,457	\$ 4,043	\$ 208,314	\$ 221,576	\$ 433,933
Jefferson	1,575	\$ 88,253,581	\$ 22,063	\$ 1,125,233	\$ 1,217,723	\$ 2,365,019
Jenkins	498	\$ 30,970,707	\$ 7,743	\$ 331,232	\$ 399,553	\$ 738,528
Johnson	1,233	\$ 48,788,311	\$ 12,197	\$ 715,237	\$ 675,084	\$ 1,402,518
Jones	998	\$ 81,729,385	\$ 20,432	\$ 1,087,867	\$ 1,453,802	\$ 2,562,101
Lamar	800	\$ 49,292,706	\$ 12,323	\$ 490,068	\$ 778,825	\$ 1,281,216
Lanier	545	\$ 30,164,132	\$ 7,541	\$ 478,101	\$ 517,617	\$ 1,003,259
Laurens	2,333	\$ 66,052,522	\$ 16,513	\$ 417,452	\$ 1,056,340	\$ 1,490,305
Lee	510	\$ 55,615,628	\$ 13,904	\$ 709,989	\$ 856,481	\$ 1,580,374
Liberty	156	\$ 5,825,500	\$ 1,456	\$ 69,433	\$ 90,295	\$ 161,184
Lincoln	944	\$ 35,579,035	\$ 8,895	\$ 363,618	\$ 703,789	\$ 1,076,302
Long	493	\$ 22,995,995	\$ 5,749	\$ 361,267	\$ 310,446	\$ 677,462
Lowndes	1,021	\$ 31,496,473	\$ 7,874	\$ 301,106	\$ 462,215	\$ 771,195
Lumpkin	1,468	\$ 189,219,360	\$ 47,305	\$ 1,486,210	\$ 2,698,079	\$ 4,231,594
Macon	1,298	\$ 60,310,581	\$ 15,078	\$ 651,370	\$ 1,085,590	\$ 1,752,038
Madison	2,293	\$ 101,369,873	\$ 25,342	\$ 1,132,051	\$ 1,806,006	\$ 2,963,399
Marion	838	\$ 40,614,011	\$ 10,154	\$ 283,526	\$ 659,409	\$ 953,089
McDuffie	785	\$ 41,049,262	\$ 10,262	\$ 320,246	\$ 705,637	\$ 1,036,145

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2011

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
McIntosh	162	\$ 10,841,408	\$ 2,710	\$ 115,136	\$ 170,026	\$ 287,872
Meriwether	2,346	\$ 166,010,960	\$ 41,503	\$ 2,061,358	\$ 3,126,152	\$ 5,229,013
Miller	742	\$ 18,549,066	\$ 4,637	\$ 323,681	\$ 301,237	\$ 629,555
Mitchell	1,690	\$ 106,034,350	\$ 26,509	\$ 1,944,564	\$ 1,586,383	\$ 3,557,456
Monroe	1,287	\$ 92,095,268	\$ 23,024	\$ 868,454	\$ 1,380,232	\$ 2,271,710
Montgomery	1,041	\$ 39,146,787	\$ 9,787	\$ 493,093	\$ 473,158	\$ 976,038
Morgan	1,667	\$ 211,396,187	\$ 52,849	\$ 1,900,452	\$ 3,286,154	\$ 5,239,455
Murray	747	\$ 40,215,053	\$ 10,054	\$ 233,331	\$ 623,333	\$ 866,718
Muscogee	100	\$ 9,589,073	\$ 2,397	\$ 117,733	\$ 224,097	\$ 344,227
Newton	1,016	\$ 94,550,799	\$ 23,638	\$ 1,031,549	\$ 1,988,583	\$ 3,043,770
Oconee	1,881	\$ 211,215,156	\$ 52,804	\$ 1,417,617	\$ 3,696,265	\$ 5,166,686
Oglethorpe	1,789	\$ 100,341,403	\$ 25,085	\$ 769,775	\$ 1,945,620	\$ 2,740,480
Paulding	1,525	\$ 117,178,948	\$ 29,295	\$ 1,109,685	\$ 2,215,737	\$ 3,354,717
Peach	475	\$ 24,729,322	\$ 6,182	\$ 335,206	\$ 420,398	\$ 761,786
Pickens	580	\$ 47,590,091	\$ 11,898	\$ 297,914	\$ 760,014	\$ 1,069,826
Pierce	1,117	\$ 34,162,572	\$ 8,541	\$ 305,484	\$ 597,845	\$ 911,870
Pike	1,560	\$ 79,384,243	\$ 19,846	\$ 992,303	\$ 1,325,876	\$ 2,338,025
Polk	959	\$ 27,536,162	\$ 6,884	\$ 298,767	\$ 448,289	\$ 753,940
Pulaski	537	\$ 13,858,558	\$ 3,465	\$ 190,652	\$ 185,150	\$ 379,267
Putnam	566	\$ 63,572,542	\$ 15,893	\$ 343,292	\$ 746,977	\$ 1,106,162
Quitman	283	\$ 18,475,259	\$ 4,619	\$ 288,399	\$ 290,985	\$ 584,003
Rabun	670	\$ 60,304,681	\$ 15,076	\$ 477,735	\$ 537,073	\$ 1,029,884
Randolph	971	\$ 39,362,095	\$ 9,841	\$ 693,485	\$ 678,209	\$ 1,381,535
Richmond	170	\$ 8,823,496	\$ 2,206	\$ 71,250	\$ 168,617	\$ 242,073
Rockdale	352	\$ 22,148,905	\$ 5,537	\$ 379,854	\$ 542,648	\$ 928,039

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2011

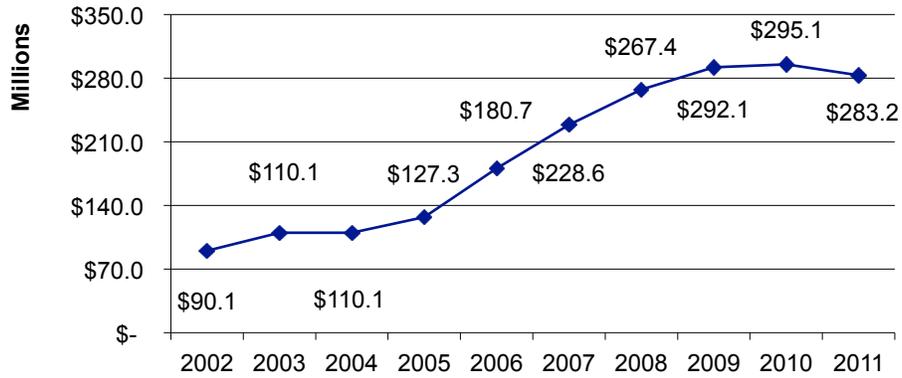
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Schley	460	\$ 27,108,200	\$ 6,777	\$ 342,919	\$ 514,514	\$ 864,210
Screven	1,364	\$ 67,713,823	\$ 16,928	\$ 805,117	\$ 890,166	\$ 1,712,211
Seminole	792	\$ 67,897,785	\$ 16,974	\$ 911,188	\$ 1,120,925	\$ 2,049,087
Spalding	1,053	\$ 58,315,537	\$ 14,579	\$ 875,316	\$ 1,111,494	\$ 2,001,389
Stephens	528	\$ 24,289,178	\$ 6,072	\$ 274,953	\$ 446,921	\$ 727,946
Stewart	290	\$ 6,954,623	\$ 1,739	\$ 88,602	\$ 101,030	\$ 191,371
Sumter	1,170	\$ 60,836,066	\$ 15,209	\$ 717,074	\$ 1,066,639	\$ 1,798,922
Talbot	1,559	\$ 89,088,381	\$ 22,272	\$ 1,429,869	\$ 1,260,512	\$ 2,712,653
Taliaferro	602	\$ 31,460,356	\$ 7,865	\$ 658,605	\$ 566,286	\$ 1,232,756
Tattnall	1,466	\$ 48,656,714	\$ 12,164	\$ 635,749	\$ 659,347	\$ 1,307,260
Taylor	1,219	\$ 69,653,199	\$ 17,413	\$ 571,360	\$ 945,890	\$ 1,534,663
Telfair	1,075	\$ 23,276,886	\$ 5,819	\$ 307,232	\$ 372,197	\$ 685,248
Terrell	1,044	\$ 47,129,524	\$ 11,782	\$ 5,062	\$ 776,883	\$ 793,727
Thomas	1,267	\$ 188,739,237	\$ 47,185	\$ 1,037,079	\$ 2,516,462	\$ 3,600,726
Tift	1,028	\$ 62,556,595	\$ 15,639	\$ 762,127	\$ 936,097	\$ 1,713,863
Toombs	403	\$ 11,388,168	\$ 2,847	\$ 109,600	\$ 130,154	\$ 242,601
Towns	488	\$ 48,281,978	\$ 12,070	\$ 256,860	\$ 230,981	\$ 499,911
Treutlen	623	\$ 19,864,614	\$ 4,966	\$ 245,602	\$ 238,375	\$ 488,943
Troup	1,259	\$ 88,253,551	\$ 22,063	\$ 931,957	\$ 1,663,579	\$ 2,617,599
Turner	1,288	\$ 57,428,280	\$ 14,357	\$ 919,944	\$ 803,996	\$ 1,738,297
Twiggs	927	\$ 35,163,417	\$ 8,791	\$ 583,713	\$ 548,549	\$ 1,141,053
Union	1,204	\$ 106,869,848	\$ 26,717	\$ 579,128	\$ 1,260,850	\$ 1,866,695
Upson	1,300	\$ 72,495,212	\$ 18,124	\$ 922,139	\$ 1,036,682	\$ 1,976,945
Walker	1,066	\$ 39,905,149	\$ 9,976	\$ 193,148	\$ 694,509	\$ 897,633
Walton	1,144	\$ 137,858,605	\$ 34,465	\$ 1,671,181	\$ 2,900,431	\$ 4,606,077

Table 12 Continued

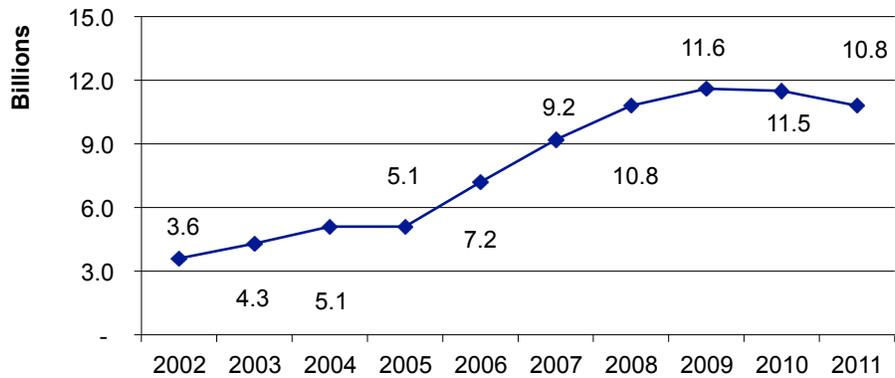
Conservation Use Valuation Assessment for Tax Year 2011

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Ware	61	\$ 850,931	\$ 213	\$ 14,082	\$ 12,848	\$ 27,143
Warren	717	\$ 28,674,409	\$ 7,169	\$ 351,262	\$ 556,284	\$ 914,715
Washington	1,350	\$ 71,714,903	\$ 17,929	\$ 603,839	\$ 1,173,399	\$ 1,795,167
Wayne	1,622	\$ 78,588,748	\$ 19,647	\$ 1,100,242	\$ 1,296,714	\$ 2,416,603
Webster	453	\$ 25,785,199	\$ 6,446	\$ 281,213	\$ 448,353	\$ 736,012
Wheeler	974	\$ 29,337,911	\$ 7,334	\$ 473,373	\$ 454,738	\$ 935,445
White	1,317	\$ 112,986,060	\$ 28,247	\$ 1,039,537	\$ 1,799,868	\$ 2,867,652
Whitfield	634	\$ 22,887,227	\$ 5,722	\$ 115,832	\$ 337,724	\$ 459,278
Wilcox	1,163	\$ 13,130,871	\$ 3,283	\$ 239,638	\$ 198,407	\$ 441,328
Wilkes	1,673	\$ 90,657,605	\$ 22,664	\$ 845,450	\$ 1,518,515	\$ 2,386,629
Wilkinson	910	\$ 37,010,974	\$ 9,253	\$ 460,417	\$ 727,636	\$ 1,197,306
Worth	2,030	\$ 192,209,706	\$ 48,052	\$ 1,972,456	\$ 2,738,988	\$ 4,759,496
Total	173,089	\$ 10,801,957,422	\$ 2,700,486	\$ 106,376,357	\$ 174,079,402	\$ 283,156,245

Figures 19: 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 2001.



Figures 20: 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 2001.



Forest Land Conservation Use

The Georgia Forest Land Protection Act of 2008 provides for current use valuation for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products.

The assessment of qualifying properties is 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 timber and factors found in market data using only comparable sales with and for the same existing use. The data is grouped into 9 agricultural districts in Georgia.

This 15-year covenant agreement between the taxpayer and the local board of assessors is limited to forest land tracts consisting of more than 200 contiguous acres when owned by an individual or individuals or by any entity registered to do business in Georgia. A covenant breach is subject to a penalty in an amount equal to three times the tax savings if the covenant is breached in years 1 through 5; two and one half times the tax savings if the covenant is breached in years 6 through 10; and two times the tax savings if the breach occurs in years 11 through 15.

The effect of any special assessment program is a **tax shift**¹⁰ 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. To lessen the fiscal impact on local taxing jurisdictions there is a grant component associated with this program. A grant is paid to the taxing authorities to reimburse up to one-half of the first 3% of revenue loss and 100% of the revenue loss over 3% as a result of taxpayers enrolling property in this program. The amount of the appropriation to pay the Forest Land Conservation Use Reimbursement Grants was \$14.1 million. Several reports, graphs, and charts are being included in this report to show the fiscal impact of Conservation Use Valuation.

¹⁰ **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, the other classes of taxpayers are bearing more of the tax burden.

Table 13: Forest Land Conservation Use Fiscal Impact below represents the 10 counties, ranked by total net tax shift, most affected by Forest land Conservation Use Assessment. The table lists, by county, the number of applications (parcel count), assessed value eliminated from the digest, amount of net tax shift for each of the tax types, and the total tax shift.

Forest Land Conservation Use Fiscal Impact

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Worth	22	\$20,080,463	\$ 5,020	\$ 206,066	\$ 5,563	\$ 200,503	\$ 286,147	\$ 7,725	\$ 278,422	\$ 497,233	\$ 13,288	\$ 483,945
Meriwether	60	\$18,085,484	\$ 4,521	\$ 224,567	\$ 55,750	\$ 168,818	\$ 340,568	\$ 77,139	\$ 263,429	\$ 569,656	\$ 132,889	\$ 436,768
Hancock	140	\$15,565,593	\$ 3,891	\$ 272,087	\$ 40,790	\$ 231,297	\$ 210,478	\$ 34,799	\$ 175,679	\$ 486,456	\$ 75,588	\$ 410,867
Twiggs	94	\$11,129,561	\$ 2,782	\$ 184,751	\$ 7,991	\$ 176,760	\$ 173,621	\$ 7,509	\$ 166,112	\$ 361,154	\$ 15,500	\$ 345,654
Talbot	154	\$16,097,660	\$ 4,024	\$ 258,368	\$ 95,421	\$ 162,947	\$ 227,766	\$ 84,697	\$ 143,069	\$ 490,158	\$ 180,117	\$ 310,041
Washington	140	\$21,811,616	\$ 5,453	\$ 183,654	\$ 89,787	\$ 93,866	\$ 356,882	\$ 159,122	\$ 197,760	\$ 545,989	\$ 248,910	\$ 297,079
Effingham	44	\$13,347,662	\$ 3,337	\$ 114,229	\$ 14,872	\$ 99,358	\$ 204,660	\$ 26,645	\$ 178,015	\$ 322,226	\$ 41,517	\$ 280,710
Jones	85	\$16,005,627	\$ 4,001	\$ 213,035	\$ 106,365	\$ 106,670	\$ 284,708	\$ 127,862	\$ 156,846	\$ 501,744	\$ 234,227	\$ 267,517
Lee	59	\$16,482,469	\$ 4,121	\$ 210,415	\$ 102,861	\$ 107,554	\$ 253,830	\$ 120,856	\$ 132,974	\$ 468,366	\$ 223,717	\$ 244,650
Thomas	47	\$41,571,205	\$ 10,393	\$ 228,155	\$ 124,783	\$ 103,372	\$ 554,643	\$ 434,402	\$ 120,241	\$ 793,191	\$ 559,185	\$ 234,006

Table 14: Forest Land Conservation Use Valuation Assessment for Tax Year 2011 lists each county and the number of parcels receiving Forest Land Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county, the gross tax dollar shift for State, County, and School, the amount of the reimbursement grant paid to the County and School and the net tax shift for the taxing jurisdictions after the application of the grant. This table does not include amounts paid to municipalities or special taxing districts.

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Appling	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Atkinson	12	\$ 995,711	\$ 249	\$ 17,287	\$ 8,974	\$ 8,313	\$ 14,747	\$ 7,656	\$ 7,091	\$ 32,283	\$ 16,629	\$ 15,653
Bacon	5	\$ 34,484	\$ 9	\$ 482	\$ 197	\$ 286	\$ 500	\$ 204	\$ 296	\$ 991	\$ 401	\$ 591
Baker	48	\$ 22,458,473	\$ 5,615	\$ 191,492	\$ 145,025	\$ 46,467	\$ 334,182	\$ 251,947	\$ 82,235	\$ 531,289	\$ 396,972	\$ 134,317
Baldwin	28	\$ 3,006,202	\$ 752	\$ 26,394	\$ 14,609	\$ 11,785	\$ 48,310	\$ 26,739	\$ 21,571	\$ 75,456	\$ 41,349	\$ 34,108
Banks	3	\$ 1,493,313	\$ 373	\$ 13,408	\$ 8,594	\$ 4,815	\$ 19,915	\$ 12,764	\$ 7,151	\$ 33,696	\$ 21,357	\$ 12,339
Barrow	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Bartow	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Ben Hill	42	\$ 2,213,431	\$ 553	\$ 30,235	\$ 15,612	\$ 14,624	\$ 34,627	\$ 17,879	\$ 16,748	\$ 65,415	\$ 33,491	\$ 31,925
Berrien	27	\$ 4,617,561	\$ 1,154	\$ 83,116	\$ 43,633	\$ 39,483	\$ 64,646	\$ 33,937	\$ 30,709	\$ 148,916	\$ 77,570	\$ 71,346
Bibb	13	\$ 737,315	\$ 184	\$ 8,850	\$ 384	\$ 8,467	\$ 13,231	\$ 574	\$ 12,657	\$ 22,265	\$ 958	\$ 21,308
Bleckley	22	\$ 2,145,629	\$ 536	\$ 32,116		\$ 32,116	\$ 26,301		\$ 26,301	\$ 58,953	\$ -	\$ 58,953
Brantley	39	\$ 2,672,096	\$ 668	\$ 54,350	\$ 36,994	\$ 17,356	\$ 49,514	\$ 32,738	\$ 16,776	\$ 104,532	\$ 69,733	\$ 34,800
Brooks	96	\$ 43,177,739	\$ 10,794	\$ 428,582	\$ 437,712	\$ (9,130)	\$ 647,666	\$ 567,119	\$ 80,547	\$ 1,087,042	\$ 1,004,831	\$ 82,211
Bryan	17	\$ 2,277,151	\$ 569	\$ 17,990	\$ 8,576	\$ 9,413	\$ 35,380	\$ 17,690	\$ 17,690	\$ 53,939	\$ 26,266	\$ 27,672

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Bulloch	13	\$ 523,302	\$ 131	\$ 5,463	\$ 2,729	\$ 2,734	\$ 5,442	\$ 2,601	\$ 2,841	\$ 11,036	\$ 5,330	\$ 5,706
Burke	79	\$ 17,465,408	\$ 4,366	\$ 109,403	\$ 50,794	\$ 58,609	\$ 240,149	\$ 111,498	\$ 128,652	\$ 353,918	\$ 162,292	\$ 191,627
Butts	6	\$ 2,240,300	\$ 560	\$ 37,890		\$ 37,890	\$ 44,806		\$ 44,806	\$ 83,256	\$ -	\$ 83,256
Calhoun	55	\$ 17,236,811	\$ 4,309	\$ 232,075	\$ 228,948	\$ 3,126	\$ 303,523	\$ 291,671	\$ 11,852	\$ 539,907	\$ 520,619	\$ 19,288
Camden	31	\$ 3,832,401	\$ 958	\$ 44,839	\$ 12,813	\$ 32,026	\$ 57,486	\$ 15,538	\$ 41,948	\$ 103,283	\$ 28,351	\$ 74,932
Candler	9	\$ 1,386,072	\$ 347	\$ 14,978		\$ 14,978	\$ 18,378		\$ 18,378	\$ 33,703	\$ -	\$ 33,703
Carroll	6	\$ 461,684	\$ 115	\$ 3,924	\$ 1,975	\$ 1,950	\$ 9,049	\$ 4,553	\$ 4,496	\$ 13,088	\$ 6,527	\$ 6,561
Catoosa	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Charlton	23	\$ 10,336,322	\$ 2,584	\$ 171,996	\$ 69,283	\$ 102,714	\$ 189,672	\$ 76,403	\$ 113,269	\$ 364,252	\$ 145,685	\$ 218,567
Chatham	3	\$ 531,400	\$ 133	\$ 5,903	\$ 4,426	\$ 1,477	\$ 7,775	\$ 5,829	\$ 1,946	\$ 13,811	\$ 10,254	\$ 3,557
Chattahoochee	7	\$ 1,324,603	\$ 331	\$ 11,439	\$ 5,562	\$ 5,877	\$ 21,723	\$ 10,563	\$ 11,160	\$ 33,493	\$ 16,126	\$ 17,368
Chattooga	19	\$ 2,863,461	\$ 716	\$ 31,011	\$ 21,251	\$ 9,760	\$ 41,520	\$ 28,452	\$ 13,068	\$ 73,247	\$ 49,704	\$ 23,544
Cherokee	4	\$ 1,860,360	\$ 465	\$ 9,981	\$ 5,630	\$ 4,350	\$ 36,928	\$ 20,412	\$ 16,516	\$ 47,374	\$ 26,042	\$ 21,331
Clarke	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Clay	36	\$ 4,895,939	\$ 1,224	\$ 74,252	\$ 19,071	\$ 55,181	\$ 58,854	\$ 15,116	\$ 43,738	\$ 134,330	\$ 34,187	\$ 100,142
Clayton	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Clinch	34	\$ 6,229,247	\$ 1,557	\$ 68,266	\$ 29,619	\$ 38,647	\$ 97,687	\$ 42,384	\$ 55,303	\$ 167,510	\$ 72,003	\$ 95,507

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Cobb	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Coffee	28	\$ 7,499,435	\$ 1,875	\$ 58,848	\$ 30,263	\$ 28,585	\$ 121,596	\$ 62,531	\$ 59,065	\$ 182,319	\$ 92,794	\$ 89,525
Colquitt	17	\$ 2,192,323	\$ 548	\$ 28,437	\$ 15,639	\$ 12,798	\$ 18,554	\$ 10,203	\$ 8,351	\$ 47,539	\$ 25,842	\$ 21,697
Columbia	292	\$ 7,981,625	\$ 1,995	\$ 56,318	\$ 28,424	\$ 27,894	\$ 140,397	\$ 78,098	\$ 62,299	\$ 198,710	\$ 106,522	\$ 92,188
Cook	11	\$ 2,435,281	\$ 609	\$ 23,293	\$ 11,647	\$ 11,647	\$ 39,330	\$ 19,665	\$ 19,665	\$ 63,232	\$ 31,312	\$ 31,921
Coweta	27	\$ 1,936,554	\$ 484	\$ 13,209	\$ 7,481	\$ 5,728	\$ 36,001	\$ 20,397	\$ 15,604	\$ 49,694	\$ 27,878	\$ 21,816
Crawford	80	\$ 12,171,389	\$ 3,043	\$ 152,508	\$ 50,613	\$ 101,894	\$ 164,314	\$ 54,970	\$ 109,344	\$ 319,865	\$ 105,583	\$ 214,281
Crisp	7	\$ 388,311	\$ 97	\$ 4,440	\$ 2,341	\$ 2,099	\$ 6,388	\$ 3,368	\$ 3,020	\$ 10,925	\$ 5,709	\$ 5,216
Dade	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Dawson	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Decatur	123	\$ 25,471,649	\$ 6,368	\$ 238,415	\$ 251,524	\$ (13,109)	\$ 330,877	\$ 350,152	\$ (19,275)	\$ 575,660	\$ 601,676	\$ (26,016)
DeKalb	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Dodge	66	\$ 5,867,960	\$ 1,467	\$ 58,680	\$ 30,287	\$ 28,393	\$ 70,416	\$ 36,344	\$ 34,072	\$ 130,563	\$ 66,631	\$ 63,932
Dooly	46	\$ 3,672,575	\$ 918	\$ 65,702	\$ 27,176	\$ 38,527	\$ 62,221	\$ 25,736	\$ 36,485	\$ 128,841	\$ 52,912	\$ 75,930
Dougherty	35	\$ 12,157,032	\$ 3,039	\$ 144,596	\$ 64,894	\$ 79,702	\$ 224,236	\$ 100,636	\$ 123,600	\$ 371,871	\$ 165,530	\$ 206,341
Douglas	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Early	278	\$ 27,105,196	\$ 6,776	\$ 314,072	\$ 314,488	\$ (416)	\$ 406,578	\$ 390,763	\$ 15,815	\$ 727,426	\$ 705,251	\$ 22,175

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Echols	40	\$ 2,290,662	\$ 573	\$ 34,360	\$ 26,733	\$ 7,627	\$ 45,607	\$ 28,239	\$ 17,368	\$ 80,540	\$ 54,971	\$ 25,569
Effingham	44	\$ 13,347,662	\$ 3,337	\$ 114,229	\$ 14,872	\$ 99,358	\$ 204,660	\$ 26,645	\$ 178,015	\$ 322,226	\$ 41,517	\$ 280,710
Elbert	19	\$ 4,738,732	\$ 1,185	\$ 46,440	\$ 25,316	\$ 21,124	\$ 75,801	\$ 41,322	\$ 34,479	\$ 123,426	\$ 66,637	\$ 56,788
Emanuel	82	\$ 6,317,725	\$ 1,579	\$ 69,306	\$ 42,846	\$ 26,460	\$ 88,448	\$ 54,680	\$ 33,768	\$ 159,333	\$ 97,525	\$ 61,807
Evans	8	\$ 846,987	\$ 212	\$ 7,157	\$ 3,796	\$ 3,361	\$ 11,011	\$ 5,840	\$ 5,171	\$ 18,380	\$ 9,636	\$ 8,744
Fannin	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Fayette	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Floyd	18	\$ 1,000,756	\$ 250	\$ 8,774	\$ 4,507	\$ 4,266	\$ 18,602	\$ 9,556	\$ 9,046	\$ 27,626	\$ 14,064	\$ 13,562
Forsyth	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Franklin	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Fulton	32	\$ 9,733,200	\$ 2,433	\$ 102,695	\$ 71,100	\$ 31,595	\$ 180,084	\$ 96,890	\$ 83,194	\$ 285,212	\$ 167,989	\$ 117,222
Gilmer	1	\$ 971,664	\$ 243	\$ 7,368	\$ 5,346	\$ 2,023	\$ 17,247	\$ 14,414	\$ 2,833	\$ 24,858	\$ 19,759	\$ 5,099
Glascock	34	\$ 4,884,056	\$ 1,221	\$ 65,398		\$ 65,398	\$ 62,955		\$ 62,955	\$ 129,574	\$ -	\$ 129,574
Glynn	62	\$ 6,562,481	\$ 1,641	\$ 37,229	\$ 19,167	\$ 18,062	\$ 99,947	\$ 51,457	\$ 48,490	\$ 138,817	\$ 70,624	\$ 68,193
Gordon	7	\$ 1,894,773	\$ 474	\$ 18,569	\$ 9,845	\$ 8,724	\$ 36,433	\$ 19,315	\$ 17,118	\$ 55,476	\$ 29,160	\$ 26,316
Grady	53	\$ 12,188,095	\$ 3,047	\$ 143,454	\$ 87,860	\$ 55,594	\$ 173,071	\$ 106,000	\$ 67,071	\$ 319,572	\$ 193,860	\$ 125,712
Greene	66	\$ 12,627,132	\$ 3,157	\$ 70,194	\$ 43,286	\$ 26,909	\$ 142,421	\$ 87,825	\$ 54,596	\$ 215,772	\$ 131,110	\$ 84,662

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Gwinnett	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Habersham	1	\$ 626,556	\$ 157	\$ 5,623	\$ 3,057	\$ 2,565	\$ 8,365	\$ 4,548	\$ 3,817	\$ 14,145	\$ 7,606	\$ 6,539
Hall	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Hancock	140	\$ 15,565,593	\$ 3,891	\$ 272,087	\$ 40,790	\$ 231,297	\$ 210,478	\$ 34,799	\$ 175,679	\$ 486,456	\$ 75,588	\$ 410,867
Haralson	16	\$ 4,132,939	\$ 1,033	\$ 45,545	\$ 24,273	\$ 21,272	\$ 69,557	\$ 37,071	\$ 32,487	\$ 116,135	\$ 61,344	\$ 54,792
Harris	91	\$ 19,612,541	\$ 4,903	\$ 120,421	\$ 78,424	\$ 41,997	\$ 344,396	\$ 215,986	\$ 128,410	\$ 469,720	\$ 294,410	\$ 175,310
Hart	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Heard	37	\$ 5,056,920	\$ 1,264	\$ 35,095	\$ 22,534	\$ 12,561	\$ 77,219	\$ 49,582	\$ 27,637	\$ 113,578	\$ 72,116	\$ 41,462
Henry	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Houston	19	\$ 4,517,767	\$ 1,129	\$ 44,952	\$ 23,302	\$ 21,649	\$ 60,267	\$ 31,242	\$ 29,025	\$ 106,348	\$ 54,544	\$ 51,804
Irwin	10	\$ 884,947	\$ 221	\$ 10,952	\$ 5,467	\$ 5,485	\$ 13,885	\$ 6,931	\$ 6,954	\$ 25,058	\$ 12,397	\$ 12,661
Jackson	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Jasper	62	\$ 13,154,901	\$ 3,289	\$ 191,733	\$ 317,386	\$ (125,653)	\$ 248,496	\$ 392,661	\$ (144,165)	\$ 443,518	\$ 710,047	\$ (266,529)
Jeff Davis	61	\$ 4,826,978	\$ 1,207	\$ 62,171	\$ 8,301	\$ 53,870	\$ 61,544	\$ 8,217	\$ 53,327	\$ 124,922	\$ 16,518	\$ 108,404
Jefferson	82	\$ 12,471,649	\$ 3,118	\$ 159,014	\$ 73,946	\$ 85,068	\$ 172,084	\$ 80,024	\$ 92,060	\$ 334,216	\$ 153,969	\$ 180,246
Jenkins	81	\$ 12,613,596	\$ 3,153	\$ 134,902	\$ 112,815	\$ 22,087	\$ 162,728	\$ 136,343	\$ 26,385	\$ 300,783	\$ 249,158	\$ 51,625
Johnson	39	\$ 3,802,629	\$ 951	\$ 55,747	\$ 27,029	\$ 28,718	\$ 52,617	\$ 25,512	\$ 27,105	\$ 109,315	\$ 52,541	\$ 56,774

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Jones	85	\$ 16,005,627	\$ 4,001	\$ 213,035	\$ 106,365	\$ 106,670	\$ 284,708	\$ 127,862	\$ 156,846	\$ 501,744	\$ 234,227	\$ 267,517
Lamar	25	\$ 3,957,221	\$ 989	\$ 39,343	\$ 19,810	\$ 19,532	\$ 62,524	\$ 31,483	\$ 31,041	\$ 102,856	\$ 51,293	\$ 51,562
Lanier	28	\$ 5,943,143	\$ 1,486	\$ 94,199		\$ 94,199	\$ 101,984		\$ 101,984	\$ 197,669	\$ -	\$ 197,669
Laurens	25	\$ 2,149,661	\$ 537	\$ 13,586	\$ 6,596	\$ 6,990	\$ 34,395	\$ 16,699	\$ 17,696	\$ 48,518	\$ 23,295	\$ 25,223
Lee	59	\$ 16,482,469	\$ 4,121	\$ 210,415	\$ 102,861	\$ 107,554	\$ 253,830	\$ 120,856	\$ 132,974	\$ 468,366	\$ 223,717	\$ 244,650
Liberty	11	\$ 6,405,734	\$ 1,601	\$ 76,741	\$ 42,578	\$ 34,163	\$ 99,289	\$ 55,089	\$ 44,200	\$ 177,631	\$ 97,667	\$ 79,964
Lincoln	24	\$ 1,100,062	\$ 275	\$ 11,243	\$ 5,280	\$ 5,962	\$ 21,760	\$ 8,695	\$ 13,065	\$ 33,278	\$ 13,975	\$ 19,302
Long	32	\$ 5,783,205	\$ 1,446	\$ 90,854	\$ 43,916	\$ 46,939	\$ 78,073	\$ 37,738	\$ 40,335	\$ 170,373	\$ 81,653	\$ 88,720
Lowndes	36	\$ 12,612,686	\$ 3,153	\$ 120,577	\$ 50,761	\$ 69,816	\$ 185,406	\$ 78,053	\$ 107,353	\$ 309,136	\$ 128,814	\$ 180,322
Lumpkin	2	\$ 2,767,650	\$ 692	\$ 21,732	\$ 17,886	\$ 3,846	\$ 39,464	\$ 32,480	\$ 6,984	\$ 61,888	\$ 50,365	\$ 11,522
Macon	38	\$ 2,981,877	\$ 745	\$ 32,174	\$ 32,304	\$ (129)	\$ 53,674	\$ 53,890	\$ (216)	\$ 86,593	\$ 86,194	\$ 400
Madison	3	\$ 677,018	\$ 169	\$ 7,554	\$ 8,063	\$ (508)	\$ 11,503	\$ 5,887	\$ 5,616	\$ 19,226	\$ 13,950	\$ 5,276
Marion	123	\$ 16,576,643	\$ 4,144	\$ 115,705	\$ 93,163	\$ 22,542	\$ 269,138	\$ 194,428	\$ 74,710	\$ 388,987	\$ 287,591	\$ 101,396
McDuffie	49	\$ 7,039,944	\$ 1,760	\$ 54,912	\$ 28,512	\$ 26,400	\$ 121,017	\$ 62,836	\$ 58,181	\$ 177,689	\$ 91,347	\$ 86,341
McIntosh	4	\$ 627,221	\$ 157	\$ 6,661	\$ 3,334	\$ 3,327	\$ 9,837	\$ 4,924	\$ 4,913	\$ 16,655	\$ 8,258	\$ 8,397
Meriwether	60	\$ 18,085,484	\$ 4,521	\$ 224,567	\$ 55,750	\$ 168,818	\$ 340,568	\$ 77,139	\$ 263,429	\$ 569,656	\$ 132,889	\$ 436,768
Miller	35	\$ 2,589,434	\$ 647	\$ 45,185	\$ 24,393	\$ 20,793	\$ 42,052	\$ 21,765	\$ 20,287	\$ 87,884	\$ 46,158	\$ 41,727

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Mitchell	32	\$ 3,251,930	\$ 813	\$ 59,637	\$ 31,249	\$ 28,389	\$ 48,727	\$ 25,532	\$ 23,195	\$ 109,177	\$ 56,780	\$ 52,397
Monroe	87	\$ 13,445,790	\$ 3,361	\$ 126,807	\$ 158,579	\$ (31,772)	\$ 201,512	\$ 242,146	\$ (40,634)	\$ 331,680	\$ 400,725	\$ (69,045)
Montgomery	10	\$ 876,901	\$ 219	\$ 11,045	\$ 5,838	\$ 5,207	\$ 10,611	\$ 5,608	\$ 5,003	\$ 21,875	\$ 11,447	\$ 10,429
Morgan	86	\$ 29,571,741	\$ 7,393	\$ 265,850	\$ 341,729	\$ (75,879)	\$ 459,693	\$ 591,868	\$ (132,175)	\$ 732,936	\$ 933,596	\$ (200,661)
Murray	3	\$ 1,622,009	\$ 406	\$ 9,408	\$ 4,036	\$ 5,371	\$ 25,141	\$ 10,787	\$ 14,354	\$ 34,955	\$ 14,824	\$ 20,131
Muscogee	1	\$ 31,990	\$ 8	\$ 381	\$ 175	\$ 206	\$ 748	\$ 374	\$ 374	\$ 1,137	\$ 549	\$ 588
Newton	4	\$ 1,233,840	\$ 308	\$ 13,461	\$ 10,536	\$ 2,926	\$ 26,001	\$ 19,314	\$ 6,687	\$ 39,770	\$ 29,849	\$ 9,921
Oconee	3	\$ 465,664	\$ 116	\$ 3,113	\$ 2,595	\$ 518	\$ 8,149	\$ 6,404	\$ 1,745	\$ 11,378	\$ 8,999	\$ 2,379
Oglethorpe	63	\$ 6,683,414	\$ 1,671	\$ 51,202	\$ 27,449	\$ 23,753	\$ 129,591	\$ 64,135	\$ 65,456	\$ 182,464	\$ 91,583	\$ 90,880
Paulding	3	\$ 2,063,368	\$ 516	\$ 19,540	\$ 22,428	\$ (2,888)	\$ 39,016	\$ 55,802	\$ (16,786)	\$ 59,072	\$ 78,230	\$ (19,158)
Peach	8	\$ 955,870	\$ 239	\$ 12,957	\$ 5,749	\$ 7,208	\$ 16,250	\$ 7,210	\$ 9,040	\$ 29,446	\$ 12,959	\$ 16,487
Pickens	10	\$ 4,572,536	\$ 1,143	\$ 28,624	\$ 14,478	\$ 14,146	\$ 73,023	\$ 36,935	\$ 36,088	\$ 102,790	\$ 51,413	\$ 51,377
Pierce	2	\$ 93,987	\$ 23	\$ 839	\$ 402	\$ 437	\$ 1,645	\$ 788	\$ 857	\$ 2,507	\$ 1,190	\$ 1,317
Pike	18	\$ 4,318,147	\$ 1,080	\$ 53,977	\$ 30,603	\$ 23,373	\$ 72,122	\$ 34,946	\$ 37,176	\$ 127,179	\$ 65,550	\$ 61,629
Polk	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Pulaski	17	\$ 1,266,145	\$ 317	\$ 17,418	\$ 10,259	\$ 7,160	\$ 16,916	\$ 9,963	\$ 6,953	\$ 34,651	\$ 20,221	\$ 14,430
Putnam	35	\$ 8,604,334	\$ 2,151	\$ 46,463	\$ 22,023	\$ 24,440	\$ 101,101	\$ 47,921	\$ 53,180	\$ 149,715	\$ 69,944	\$ 79,771

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Quitman	100	\$ 15,243,620	\$ 3,811	\$ 237,953	\$ 194,726	\$ 43,227	\$ 240,087	\$ 172,922	\$ 67,165	\$ 481,851	\$ 367,648	\$ 114,202
Rabun	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Randolph	95	\$ 6,988,808	\$ 1,747	\$ 123,110	\$ 105,012	\$ 18,098	\$ 120,417	\$ 104,606	\$ 15,811	\$ 245,274	\$ 209,618	\$ 35,656
Richmond	9	\$ 1,755,614	\$ 439	\$ 14,177	\$ 4,986	\$ 9,190	\$ 33,550	\$ 10,756	\$ 22,794	\$ 48,166	\$ 15,742	\$ 32,424
Rockdale	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Schley	41	\$ 6,012,837	\$ 1,503	\$ 76,062	\$ 1,994	\$ 74,068	\$ 114,124	\$ 2,629	\$ 111,495	\$ 191,689	\$ 4,624	\$ 187,066
Screven	127	\$ 13,620,160	\$ 3,405	\$ 161,944	\$ 116,175	\$ 45,768	\$ 179,051	\$ 129,100	\$ 49,951	\$ 344,400	\$ 245,275	\$ 99,125
Seminole	26	\$ 12,917,353	\$ 3,229	\$ 173,351	\$ 126,703	\$ 46,648	\$ 213,253	\$ 156,747	\$ 56,506	\$ 389,833	\$ 283,449	\$ 106,384
Spalding	1	\$ 90,355	\$ 23	\$ 1,356	\$ 703	\$ 653	\$ 1,722	\$ 893	\$ 829	\$ 3,101	\$ 1,595	\$ 1,506
Stephens	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Stewart	177	\$ 10,699,190	\$ 2,675	\$ 136,308	\$ 117,206	\$ 19,102	\$ 155,427	\$ 133,874	\$ 21,554	\$ 294,410	\$ 251,079	\$ 43,330
Sumter	67	\$ 7,542,757	\$ 1,886	\$ 88,906	\$ 44,551	\$ 44,355	\$ 132,247	\$ 43,591	\$ 88,656	\$ 223,039	\$ 88,142	\$ 134,897
Talbot	154	\$ 16,097,660	\$ 4,024	\$ 258,368	\$ 95,421	\$ 162,947	\$ 227,766	\$ 84,697	\$ 143,069	\$ 490,158	\$ 180,117	\$ 310,041
Taliaferro	129	\$ 19,194,477	\$ 4,799	\$ 401,585	\$ 406,020	\$ (4,436)	\$ 345,501	\$ 349,086	\$ (3,585)	\$ 751,885	\$ 755,106	\$ (3,222)
Tattnall	11	\$ 1,042,949	\$ 261	\$ 13,627	\$ 7,293	\$ 6,335	\$ 14,133	\$ 7,563	\$ 6,570	\$ 28,021	\$ 14,856	\$ 13,165
Taylor	67	\$ 7,423,136	\$ 1,856	\$ 60,870	\$ 52,099	\$ 8,771	\$ 100,806	\$ 76,758	\$ 24,048	\$ 163,532	\$ 128,857	\$ 34,675
Telfair	64	\$ 4,149,546	\$ 1,037	\$ 54,770	\$ 36,025	\$ 18,745	\$ 66,351	\$ 43,642	\$ 22,709	\$ 122,158	\$ 79,667	\$ 42,491

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Terrell	75	\$ 5,416,411	\$ 1,354	\$ 80,163	\$ 37,322	\$ 42,841	\$ 89,284	\$ 41,568	\$ 47,716	\$ 170,801	\$ 78,890	\$ 91,911
Thomas	47	\$ 41,571,205	\$ 10,393	\$ 228,155	\$ 124,783	\$ 103,372	\$ 554,643	\$ 434,402	\$ 120,241	\$ 793,191	\$ 559,185	\$ 234,006
Tift	2	\$ 129,950	\$ 32	\$ 1,583	\$ 819	\$ 764	\$ 1,945	\$ 1,006	\$ 939	\$ 3,560	\$ 1,826	\$ 1,734
Toombs	25	\$ 120,194	\$ 30	\$ 1,156	\$ 753	\$ 403	\$ 1,384		\$ 1,384	\$ 2,570	\$ 753	\$ 1,817
Towns	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Treutlen	37	\$ 5,690,970	\$ 1,423	\$ 70,323	\$ 50,112	\$ 20,211	\$ 68,292	\$ 49,180	\$ 19,112	\$ 140,038	\$ 99,292	\$ 40,746
Troup	63	\$ 12,979,127	\$ 3,245	\$ 137,060	\$ 84,187	\$ 52,873	\$ 244,657	\$ 150,276	\$ 94,381	\$ 384,962	\$ 234,463	\$ 150,499
Turner	64	\$ 3,048,340	\$ 762	\$ 48,831	\$ 33,681	\$ 15,150	\$ 42,677	\$ 29,436	\$ 13,241	\$ 92,270	\$ 63,117	\$ 29,154
Twiggs	94	\$ 11,129,561	\$ 2,782	\$ 184,751	\$ 7,991	\$ 176,760	\$ 173,621	\$ 7,509	\$ 166,112	\$ 361,154	\$ 15,500	\$ 345,654
Union	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Upson	88	\$ 11,977,544	\$ 2,994	\$ 152,354	\$ 78,348	\$ 74,007	\$ 171,279	\$ 88,080	\$ 83,199	\$ 326,627	\$ 166,427	\$ 160,200
Walker	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Walton	2	\$ 402,304	\$ 101	\$ 4,898	\$ 3,390	\$ 1,508	\$ 8,770	\$ 5,458	\$ 3,312	\$ 13,769	\$ 8,848	\$ 4,921
Ware	2	\$ 53,965	\$ 13	\$ 893	\$ 630	\$ 263	\$ 815	\$ 575	\$ 240	\$ 1,721	\$ 1,205	\$ 516
Warren	122	\$ 11,417,412	\$ 2,854	\$ 139,863	\$ 110,734	\$ 29,129	\$ 221,498	\$ 157,676	\$ 63,822	\$ 364,215	\$ 268,410	\$ 95,806
Washington	140	\$ 21,811,616	\$ 5,453	\$ 183,654	\$ 89,787	\$ 93,866	\$ 356,882	\$ 159,122	\$ 197,760	\$ 545,989	\$ 248,910	\$ 297,079
Wayne	49	\$ 43,342,394	\$ 10,836	\$ 606,794	\$ 477,709	\$ 129,085	\$ 715,150	\$ 648,306	\$ 66,844	\$ 1,332,780	\$ 1,126,015	\$ 206,765

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
				Tax Shift	FLPA Grant	Net Tax Shift	Tax Shift	FLPA Grant	Net Tax Shift			
Webster	71	\$ 7,279,448	\$ 1,820	\$ 79,390	\$ 90,793	\$ (11,403)	\$ 126,575	\$ 123,995	\$ 2,580	\$ 207,785	\$ 214,788	\$ (7,003)
Wheeler	55	\$ 6,670,621	\$ 1,668	\$ 107,484		\$ 107,484	\$ 103,395		\$ 103,395	\$ 212,547	\$ -	\$ 212,547
White	-	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Whitfield	1	\$ 778,769	\$ 195	\$ 3,941	\$ 2,769	\$ 1,172	\$ 11,492	\$ 8,075	\$ 3,417	\$ 15,628	\$ 10,844	\$ 4,784
Wilcox	23	\$ 890,743	\$ 223	\$ 16,256	\$ 8,289	\$ 7,967	\$ 13,459	\$ 6,863	\$ 6,596	\$ 29,938	\$ 15,153	\$ 14,786
Wilkes	138	\$ 15,748,397	\$ 3,937	\$ 146,611	\$ 85,090	\$ 61,520	\$ 263,786	\$ 154,362	\$ 109,424	\$ 414,334	\$ 239,452	\$ 174,882
Wilkinson	44	\$ 5,329,437	\$ 1,332	\$ 66,298	\$ 23,769	\$ 42,529	\$ 104,777	\$ 37,564	\$ 67,213	\$ 172,407	\$ 61,333	\$ 111,074
Worth	22	\$ 20,080,463	\$ 5,020	\$ 206,066	\$ 5,563	\$ 200,503	\$ 286,147	\$ 7,725	\$ 278,422	\$ 497,233	\$ 13,288	\$ 483,945
Total	6,045	\$ 990,056,764	\$ 247,509	\$ 11,115,772	\$ 7,054,316	\$ 4,061,457	\$ 15,425,273	\$ 9,829,820	\$ 5,595,453	\$ 26,788,554	\$ 16,884,135	\$ 9,904,419

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 21: **Statewide Timber Values** shows the trend in value and revenue since 2004.

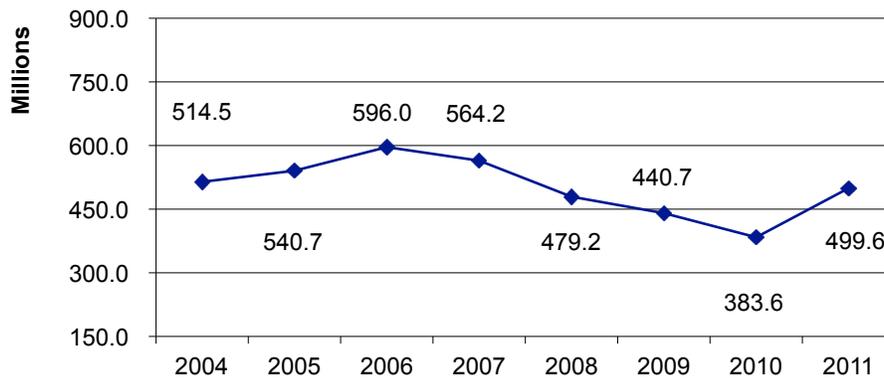


Figure 22: **County and School Revenue from Timber** shows the trend in value and revenue since 2004.

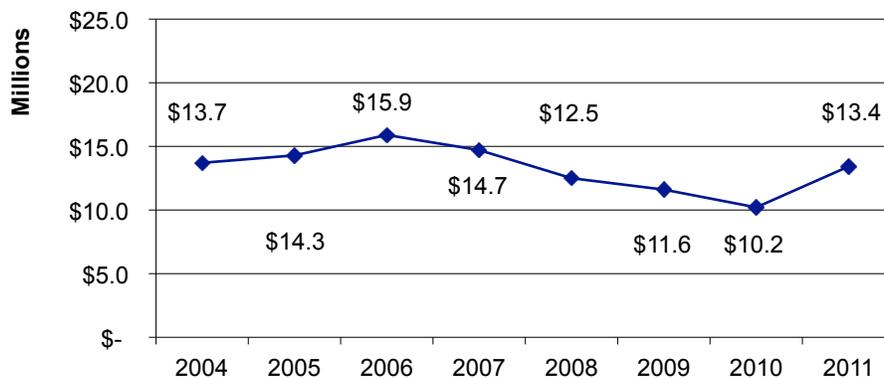


Table 15: 2010 Timber Revenue Reported on 2011 Tax Digests shows the timber revenue for 2010 which was reported on the 2011 tax digest.

2010 Timber Revenue Reported on 2011 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Appling	15,537	\$ 6,528,201	\$ 1,632	\$ 84,540	\$ 97,923	\$ 184,095
Atkinson	13,962	\$ 4,332,227	\$ 1,083	\$ 75,212	\$ 64,165	\$ 140,460
Bacon	12,725	\$ 5,105,547	\$ 1,276	\$ 71,416	\$ 74,030	\$ 146,722
Baker	15,219	\$ 1,646,572	\$ 412	\$ 14,029	\$ 24,501	\$ 38,942
Baldwin	4,395	\$ 1,150,253	\$ 288	\$ 10,099	\$ 18,485	\$ 28,872
Banks	4,013	\$ 770,212	\$ 193	\$ 6,916	\$ 10,272	\$ 17,381
Barrow	87	\$ 25,506	\$ 6	\$ 279	\$ 472	\$ 757
Bartow	10,660	\$ 2,498,065	\$ 625	\$ 19,574	\$ 44,715	\$ 64,914
Ben Hill	28,169	\$ 3,698,424	\$ 925	\$ 50,520	\$ 57,858	\$ 109,303
Berrien	141,000	\$ 2,255,109	\$ 564	\$ 40,592	\$ 31,572	\$ 72,728
Bibb	-	\$ 337,358	\$ 84	\$ 31,160	\$ 6,054	\$ 37,298
Bleckley	5,901	\$ 1,748,213	\$ 437	\$ 26,167	\$ 21,430	\$ 48,034
Brantley	24,391	\$ 7,564,006	\$ 1,891	\$ 153,875	\$ 136,152	\$ 291,918
Brooks	7,939	\$ 2,834,138	\$ 709	\$ 28,132	\$ 42,512	\$ 71,353
Bryan	23,517	\$ 5,838,370	\$ 1,460	\$ 46,109	\$ 90,711	\$ 138,280
Bulloch	19,822	\$ 6,245,410	\$ 1,561	\$ 65,202	\$ 62,142	\$ 128,905
Burke	84,525	\$ 12,267,045	\$ 3,067	\$ 76,859	\$ 168,672	\$ 248,598
Butts	1,200	\$ 246,649	\$ 62	\$ 4,172	\$ 4,933	\$ 9,167
Calhoun	9,612	\$ 1,479,995	\$ 370	\$ 19,957	\$ 26,061	\$ 46,388
Camden	249,093	\$ 5,398,389	\$ 1,350	\$ 63,161	\$ 80,976	\$ 145,487
Candler	12,199	\$ 2,810,308	\$ 703	\$ 30,368	\$ 37,262	\$ 68,333
Carroll	8,876	\$ 1,005,005	\$ 251	\$ 8,542	\$ 19,698	\$ 28,491
Catoosa	39	\$ 10,000	\$ 3	\$ 54	\$ 168	\$ 225

Table 15 Continued

2010 Timber Revenue Reported on 2011 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Charlton	64,961	\$ 11,172,556	\$ 2,793	\$ 185,911	\$ 205,016	\$ 393,720
Chatham	3,482	\$ 1,993,557	\$ 498	\$ 22,147	\$ 29,168	\$ 51,813
Chattahoochee	2,904	\$ 468,749	\$ 117	\$ 4,048	\$ 7,687	\$ 11,852
Chattooga	5,198	\$ 1,090,738	\$ 273	\$ 11,813	\$ 15,816	\$ 27,902
Cherokee	4,131	\$ 485,201	\$ 121	\$ 2,603	\$ 9,437	\$ 12,161
Clarke	-	\$ 8,736	\$ 2	\$ 120	\$ 175	\$ 297
Clay	186,179	\$ 1,380,388	\$ 345	\$ 20,935	\$ 16,594	\$ 37,874
Clayton	80	\$ 114,000	\$ 29	\$ 1,802	\$ 2,280	\$ 4,111
Clinch	107,151	\$ 19,128,108	\$ 4,782	\$ 209,625	\$ 299,967	\$ 514,374
Cobb	-	\$ -	\$ -	\$ -	\$ -	\$ -
Coffee	21,680	\$ 5,672,427	\$ 1,418	\$ 44,512	\$ 91,973	\$ 137,903
Colquitt	11,920	\$ 1,928,006	\$ 482	\$ 25,052	\$ 16,317	\$ 41,851
Columbia	6,050	\$ 2,775,488	\$ 694	\$ 17,769	\$ 48,821	\$ 67,284
Cook	2,755	\$ 1,269,310	\$ 317	\$ 12,141	\$ 20,499	\$ 32,957
Coweta	6,098	\$ 1,172,448	\$ 293	\$ 7,973	\$ 21,796	\$ 30,062
Crawford	16,389	\$ 4,718,482	\$ 1,180	\$ 59,123	\$ 63,700	\$ 124,003
Crisp	1,952	\$ 589,083	\$ 147	\$ 6,735	\$ 9,690	\$ 16,572
Dade	718	\$ 129,317	\$ 32	\$ 823	\$ 1,671	\$ 2,526
Dawson	5,770	\$ 729,692	\$ 182	\$ 5,938	\$ 11,344	\$ 17,464
Decatur	21,971	\$ 4,991,800	\$ 1,248	\$ 46,723	\$ 64,843	\$ 112,814
Dekalb	-	\$ -	\$ -	\$ -	\$ -	\$ -
Dodge	9,798	\$ 5,324,686	\$ 1,331	\$ 53,247	\$ 63,896	\$ 118,474
Dooly	128,232	\$ 2,102,841	\$ 526	\$ 37,620	\$ 35,626	\$ 73,772
Dougherty	43,916	\$ 2,662,231	\$ 666	\$ 31,665	\$ 49,105	\$ 81,436
Douglas	43	\$ 9,340	\$ 2	\$ 92	\$ 185	\$ 279

Table 15 Continued

2010 Timber Revenue Reported on 2011 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Early	18,901	\$ 3,607,876	\$ 902	\$ 41,789	\$ 54,118	\$ 96,809
Echols	22,287	\$ 7,057,406	\$ 1,764	\$ 105,861	\$ 111,331	\$ 218,956
Effingham	13,587	\$ 2,923,424	\$ 731	\$ 25,019	\$ 44,825	\$ 70,575
Elbert	17,369	\$ 2,243,085	\$ 561	\$ 21,982	\$ 35,880	\$ 58,423
Emanuel	52,491	\$ 10,689,292	\$ 2,672	\$ 117,262	\$ 149,650	\$ 269,584
Evans	10,726	\$ 2,189,365	\$ 547	\$ 18,500	\$ 28,462	\$ 47,509
Fannin	15,532	\$ 9,270	\$ 2	\$ 48	\$ 120	\$ 170
Fayette	-	\$ 16,500	\$ 4	\$ 93	\$ 330	\$ 427
Floyd	8,537	\$ 2,715,200	\$ 679	\$ 23,804	\$ 50,431	\$ 74,914
Forsyth	-	\$ 52,394	\$ 13	\$ 252	\$ 854	\$ 1,119
Franklin	1,231	\$ 525,402	\$ 131	\$ 4,274	\$ 7,812	\$ 12,217
Fulton	14	\$ 27,588	\$ 7	\$ 283	\$ 510	\$ 800
Gilmer	29	\$ 522,910	\$ 131	\$ 3,442	\$ 9,282	\$ 12,855
Glascocock	11,688	\$ 2,449,829	\$ 612	\$ 32,803	\$ 31,578	\$ 64,993
Glynn	10,355	\$ 6,914,909	\$ 1,729	\$ 39,228	\$ 105,314	\$ 146,271
Gordon	2,313	\$ 2,056,790	\$ 514	\$ 20,157	\$ 39,548	\$ 60,219
Grady	25,262	\$ 1,694,274	\$ 424	\$ 19,942	\$ 24,059	\$ 44,425
Greene	18,663	\$ 4,062,436	\$ 1,016	\$ 22,583	\$ 45,820	\$ 69,419
Gwinnett	-	\$ 65,320	\$ 16	\$ 769	\$ 1,257	\$ 2,042
Habersham	-	\$ -	\$ -	\$ -	\$ -	\$ -
Hall	400	\$ 219,476	\$ 55	\$ 1,372	\$ 3,878	\$ 5,305
Hancock	27,406	\$ 6,936,670	\$ 1,734	\$ 109,946	\$ 93,798	\$ 205,478
Haralson	12,701	\$ 3,128,234	\$ 782	\$ 34,473	\$ 52,648	\$ 87,903
Harris	15,113	\$ 4,840,193	\$ 1,210	\$ 29,719	\$ 81,848	\$ 112,777
Hart	516	\$ 303,976	\$ 76	\$ 1,296	\$ 4,174	\$ 5,546

Table 15 Continued

2010 Timber Revenue Reported on 2011 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Heard	10,160	\$ 3,486,732	\$ 872	\$ 24,198	\$ 53,242	\$ 78,312
Henry	606	\$ 233,876	\$ 58	\$ 2,748	\$ 4,678	\$ 7,484
Houston	6,182	\$ 2,861,543	\$ 715	\$ 28,472	\$ 38,173	\$ 67,360
Irwin	6,309	\$ 2,690,238	\$ 673	\$ 33,294	\$ 42,210	\$ 76,177
Jackson	2,611	\$ 954,686	\$ 239	\$ 8,357	\$ 15,555	\$ 24,151
Jasper	10,681	\$ 3,369,140	\$ 842	\$ 49,105	\$ 60,611	\$ 110,558
Jeff Davis	14,283	\$ 5,566,344	\$ 1,392	\$ 71,695	\$ 70,971	\$ 144,058
Jefferson	27,101	\$ 5,761,683	\$ 1,440	\$ 73,461	\$ 79,500	\$ 154,401
Jenkins	19,484	\$ 3,593,193	\$ 898	\$ 38,429	\$ 46,356	\$ 85,683
Johnson	11,646	\$ 5,576,752	\$ 1,394	\$ 81,755	\$ 77,166	\$ 160,315
Jones	10,229	\$ 2,407,721	\$ 602	\$ 32,047	\$ 38,524	\$ 71,173
Lamar	2,294	\$ 865,387	\$ 216	\$ 8,604	\$ 13,673	\$ 22,493
Lanier	6,076	\$ 2,394,987	\$ 599	\$ 37,961	\$ 41,098	\$ 79,658
Laurens	40,621	\$ 13,520,145	\$ 3,380	\$ 85,447	\$ 216,322	\$ 305,149
Lee	8,342	\$ 1,970,387	\$ 493	\$ 25,154	\$ 29,556	\$ 55,203
Liberty	-	\$ 5,016,777	\$ 1,254	\$ 60,093	\$ 77,760	\$ 139,107
Lincoln	7,134	\$ 3,297,343	\$ 824	\$ 33,699	\$ 55,491	\$ 90,014
Long	29,832	\$ 7,828,024	\$ 1,957	\$ 122,978	\$ 105,678	\$ 230,613
Lowndes	20,421	\$ 3,580,735	\$ 895	\$ 34,232	\$ 52,431	\$ 87,558
Lumpkin	100	\$ 32,936	\$ 8	\$ 259	\$ 470	\$ 737
Macon	27,012	\$ 5,142,469	\$ 1,286	\$ 55,487	\$ 92,564	\$ 149,337
Madison	1,897	\$ 375,122	\$ 94	\$ 4,186	\$ 6,373	\$ 10,653
Marion	22,761	\$ 6,402,025	\$ 1,601	\$ 44,686	\$ 93,124	\$ 139,411
McDuffie	12,114	\$ 3,394,420	\$ 849	\$ 26,476	\$ 58,350	\$ 85,675
McIntosh	12,793	\$ 6,554,280	\$ 1,639	\$ 69,606	\$ 102,791	\$ 174,036

Table 15 Continued

2010 Timber Revenue Reported on 2011 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Meriwether	5,833	\$ 1,598,941	\$ 400	\$ 19,854	\$ 27,471	\$ 47,725
Miller	4,294	\$ 1,170,727	\$ 293	\$ 20,429	\$ 18,228	\$ 38,950
Mitchell	16,981	\$ 3,475,917	\$ 869	\$ 63,745	\$ 52,083	\$ 116,697
Monroe	12,870	\$ 3,255,530	\$ 814	\$ 30,703	\$ 48,791	\$ 80,308
Montgomery	19,781	\$ 4,525,744	\$ 1,131	\$ 57,006	\$ 54,762	\$ 112,899
Morgan	9,706	\$ 1,811,029	\$ 453	\$ 16,281	\$ 28,152	\$ 44,886
Murray	880	\$ 1,114,597	\$ 279	\$ 6,465	\$ 17,276	\$ 24,020
Muscogee	-	\$ 142,399	\$ 36	\$ 1,559	\$ 3,328	\$ 4,923
Newton	3,188	\$ 856,700	\$ 214	\$ 9,346	\$ 16,835	\$ 26,395
Oconee	1,680	\$ 628,065	\$ 157	\$ 4,210	\$ 10,363	\$ 14,730
Oglethorpe	31,168	\$ 5,881,030	\$ 1,470	\$ 45,055	\$ 105,270	\$ 151,795
Paulding	7,999	\$ 1,677,987	\$ 419	\$ 12,753	\$ 31,729	\$ 44,901
Peach	2,581	\$ 813,072	\$ 203	\$ 11,021	\$ 13,822	\$ 25,046
Pickens	2,869	\$ 582,947	\$ 146	\$ 3,649	\$ 9,310	\$ 13,105
Pierce	15,988	\$ 4,635,923	\$ 1,159	\$ 41,399	\$ 81,129	\$ 123,687
Pike	2,018	\$ 927,069	\$ 232	\$ 11,588	\$ 13,233	\$ 25,053
Polk	4,162	\$ 951,621	\$ 238	\$ 10,325	\$ 15,492	\$ 26,055
Pulaski	5,097	\$ 1,855,825	\$ 464	\$ 25,531	\$ 24,794	\$ 50,789
Putnam	-	\$ 4,227,187	\$ 1,057	\$ 22,827	\$ 49,669	\$ 73,553
Quitman	14,437	\$ 3,336,525	\$ 834	\$ 52,083	\$ 45,877	\$ 98,794
Rabun	-	\$ -	\$ -	\$ -	\$ -	\$ -
Randolph	24,464	\$ 6,922,382	\$ 1,731	\$ 121,910	\$ 119,273	\$ 242,914
Richmond	778	\$ 389,044	\$ 97	\$ 3,142	\$ 7,435	\$ 10,674
Rockdale	778	\$ 124,550	\$ 31	\$ 2,106	\$ 3,051	\$ 5,188
Schley	13,149	\$ 3,341,119	\$ 835	\$ 42,265	\$ 55,730	\$ 98,830

Table 15 Continued

2010 Timber Revenue Reported on 2011 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Screven	18,825	\$ 15,460,175	\$ 3,865	\$ 183,821	\$ 203,239	\$ 390,925
Seminole	7,726	\$ 2,049,425	\$ 512	\$ 27,503	\$ 33,834	\$ 61,849
Spalding	-	\$ 310,999	\$ 78	\$ 4,707	\$ 5,928	\$ 10,713
Stephens	281	\$ 31,219	\$ 8	\$ 354	\$ 574	\$ 936
Stewart	20,360	\$ 5,678,975	\$ 1,420	\$ 72,350	\$ 82,498	\$ 156,268
Sumter	10,851	\$ 4,318,461	\$ 1,080	\$ 50,901	\$ 75,716	\$ 127,697
Talbot	4,887	\$ 1,338,924	\$ 335	\$ 21,490	\$ 18,944	\$ 40,769
Taliaferro	37,816	\$ 3,084,249	\$ 771	\$ 64,498	\$ 55,516	\$ 120,785
Tattnall	489,455	\$ 5,142,530	\$ 1,286	\$ 67,192	\$ 69,686	\$ 138,164
Taylor	13,692	\$ 2,871,346	\$ 718	\$ 23,545	\$ 38,993	\$ 63,256
Telfair	25,556	\$ 8,226,536	\$ 2,057	\$ 108,582	\$ 131,542	\$ 242,181
Terrell	3,704	\$ 1,598,959	\$ 400	\$ 23,665	\$ 26,357	\$ 50,422
Thomas	34,868	\$ 3,858,359	\$ 965	\$ 21,171	\$ 51,478	\$ 73,614
Tift	3,543	\$ 984,938	\$ 246	\$ 11,999	\$ 14,739	\$ 26,984
Toombs	175	\$ 4,876,020	\$ 1,219	\$ 46,927	\$ 55,817	\$ 103,963
Towns	-	\$ -	\$ -	\$ -	\$ -	\$ -
Treutlen	8,848	\$ 2,636,646	\$ 659	\$ 32,581	\$ 31,640	\$ 64,880
Troup	20,547	\$ 3,202,475	\$ 801	\$ 33,818	\$ 60,367	\$ 94,986
Turner	4,489	\$ 3,282,574	\$ 821	\$ 52,584	\$ 45,956	\$ 99,361
Twiggs	10,085	\$ 5,548,934	\$ 1,387	\$ 92,112	\$ 86,563	\$ 180,062
Union	-	\$ -	\$ -	\$ -	\$ -	\$ -
Upton	16,983	\$ 2,294,321	\$ 574	\$ 29,184	\$ 32,809	\$ 62,567
Walker	777	\$ 376,168	\$ 94	\$ 1,819	\$ 6,547	\$ 8,460
Walton	3,520	\$ 1,002,022	\$ 251	\$ 12,200	\$ 19,640	\$ 32,091
Ware	-	\$ 7,081,111	\$ 1,770	\$ 117,185	\$ 106,918	\$ 225,873

Table 15 Continued

2010 Timber Revenue Reported on 2011 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Warren	16,525	\$ 3,499,671	\$ 875	\$ 42,871	\$ 60,894	\$ 104,640
Washington	101,678	\$ 9,246,381	\$ 2,312	\$ 77,855	\$ 137,974	\$ 218,141
Wayne	27,574	\$ 13,939,334	\$ 3,485	\$ 174,242	\$ 229,999	\$ 407,726
Webster	5,318	\$ 2,421,283	\$ 605	\$ 26,407	\$ 36,048	\$ 63,060
Wheeler	13,164	\$ 4,221,337	\$ 1,055	\$ 68,018	\$ 65,431	\$ 134,504
White	37	\$ 6,248	\$ 2	\$ 57	\$ 97	\$ 156
Whitfield	1,790	\$ 1,662,658	\$ 416	\$ 8,415	\$ 24,534	\$ 33,365
Wilcox	13,731	\$ 3,572,921	\$ 893	\$ 65,206	\$ 53,987	\$ 120,086
Wilkes	21,401	\$ 5,335,934	\$ 1,334	\$ 49,678	\$ 89,377	\$ 140,389
Wilkinson	8,975	\$ 3,937,138	\$ 984	\$ 48,978	\$ 77,404	\$ 127,366
Worth	18,609	\$ 4,391,079	\$ 1,098	\$ 45,061	\$ 62,573	\$ 108,732
Total	3,106,560	\$ 499,576,230	\$ 124,900	\$ 5,804,906	\$ 7,603,286	\$ 13,533,092

Georgia's Unclaimed Property Program

Georgia's Unclaimed Property Program has 18 dedicated professionals who provide customer service to owners, companies, and local governments. The program annually receives property from corporations, banks, insurance companies, local governments, and state agencies. The property represents un-cashed checks, money orders, stocks, bonds, accounts, or safe deposit boxes. Along with the property, the companies are required to furnish reports, which include lost owner information such as name, last known address, account number, or social security number. For fiscal year 2012, the program received over \$112 Million dollars in unclaimed funds with \$77 Million dollars reported with owner information.

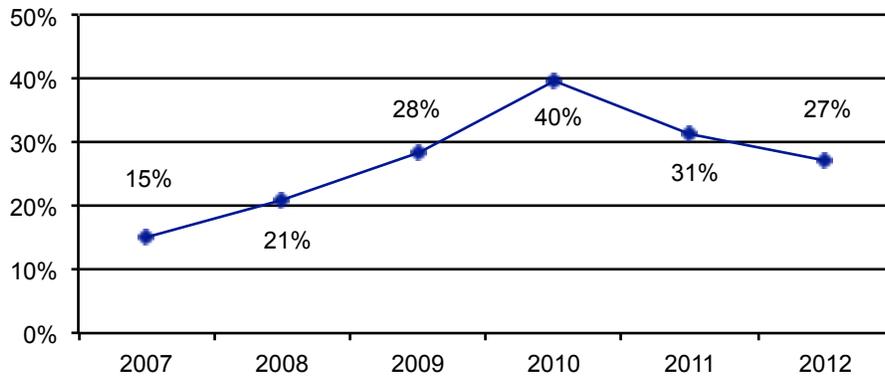
Unclaimed Property Deposit



Once the reports have processed, owner information is made available on the Department of Revenue's website for an owner search. Potential owners may request a claim form (online) and have it mailed to their address or contact a customer service representative who can mail, email, or fax the claim form. Each claim request is researched to determine if other property is available and to identify the rightful owner.

Each year, Georgia's Unclaimed Property Program returns property to rightful owners. Through the claim process, owners and lost property are reunited. For fiscal year 2012, the rate of return was 27%.

Percentage of Paid Claims



Georgia's Unclaimed Property Program is also involved in outreach to locate owners and to local governments. The program actively researches provided owners information and attempts to locate owners to provide them with the opportunity to claim funds. In addition to finding lost owners, the program also provides support to local governments by providing owner lists specific to an area.

The program's customer service representatives are available Monday through Friday from 8:00am to 4:45pm at 855-329-9863. The web address for the online search is located at <https://etax.dor.ga.gov/ptd/ucp/index.aspx>.

FY2010 and FY2011 Table Comparison

Titles	FY2011		FY2012	
	Table (T) Figure (F)	Page	Table (T) Figure (F)	Page
Review Year Counties Cited for Deficiencies	T1	8	T1	7
Non-Review Year Counties Assessed Additional State Tax	T2	9	T2	8
Average Level of Assessment	F1	9	F1	8
Average Level of Uniformity	F2	10	F2	9
Average Level of Assessment Bias	F3	10	F3	9
Total Assessed Value	F4	12	F4	10
Average Millage Rate	F5	12	F5	10
Comparison of Total Revenue	F6	13	F6	11
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County Tax Revenue by Property Class	F8	14	F8	12
Five-Year Comparison of County Tax Revenue	F9	14	F9	12
School Tax Revenue by Property Class	F10	15	F10	13
Five-Year Comparison of Total School Tax Revenue	F11	15	F11	13
State Tax Revenue by Property Class	F12	16	F12	14
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Potential Tax Loss	-	18	-	15
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Comparison of Tax Collections for Tax Year 2008	T5	33	T4	23
Comparison of Tax Collections for Tax Year 2009	T6	40	T5	30
Comparison of Tax Collections for Tax Year 2010	T7	47	T6	37
Comparison of Tax Collections for Tax Year 2011	-	-	T7	44
List of Counties Where Performance Reviews Occurred	-	56	-	52
Change in Public Utility Digest Value	F14	59	F14	54
Trend of Average Proposed Public Utility Equalization Ratios	F15	59	F15	54
Number of Public Utility Companies by Year	F16	60	F16	55
Public Utility Proposed Equalization Ratios	T8	60	T8	55

Titles	FY2011		FY2012	
	Table (T) Figure (F)	Page	Table (T) Figure (F)	Page
Preferential Agricultural Assessment Fiscal Impact	T9	65	T9	59
Preferential Agricultural Assessment	T10	66	T10	60
Preferential Agricultural Total Tax Dollar	F17	73	F17	67
Preferential Agricultural Assessed Value Eliminated	F18	73	F18	67
Conservation Use Fiscal Impact	T11	76	T11	69
Conservation Use Valuation Assessment	T12	77	T12	70
Conservation Use Revenue Shift	F19	84	F19	77
Conservation Use Assessed Value Eliminated	F20	84	F20	77
Forest Land Conservation Use Fiscal Impact	T13	87	T13	79
Forest Land Conservation Use Valuation Assessment	T14	88	T14	80
Statewide Timber Values	F21	98	F21	89
County and School Revenue from Timber	F22	98	F22	89
Timber Revenue Reported on Tax Digests	T15	99	T15	90
Unclaimed Property Deposit	-	107	-	97
Percentage of Paid Claims	-	108	-	98