

GEORGIA DEPARTMENT OF REVENUE



Property Tax Administration 2014 Annual Report



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Commissioner

State of Georgia
Department of Revenue

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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,

Lynnette T. Riley
State Revenue Commissioner

Table of Contents

Highlights of the Annual Report.....	1
Reporting Requirements	5
Digest Review Procedures	6
Table 1: Review Year Counties Cited for Deficiencies	7
Table 2: Non-Review Year Counties Assessed Additional State Tax	8
Figure 1: Average Level of Assessment	8
Figure 2: Average Level of Uniformity.....	8
Figure 3: Average Level of Assessment Bias.....	9
Value and Revenue	10
Figure 4: Total Assessed Value.....	10
Figure 5: Average Millage Rate	10
Figure 6: Comparison of Total Revenue	11
Figure 7: 2013 Percentage of Total Revenue by Tax Type	11
Figure 8: 2013 County Tax Revenue by Property Class.....	12
Figure 9: Five-Year Comparison of County Tax Revenue	12
Figure 10: 2013 School Tax Revenue by Property Class.....	13
Figure 11: Five-Year Comparison of Total School Tax Revenue.....	13
Figure 12: 2013 State Tax Revenue by Property Class.....	14
Figure 13: Five-Year Comparison of State Tax Revenue	14
Comparison of State Tax Collections to Digest.....	15
Potential Tax Loss	15
Table 3: Comparison of Tax Collections for Tax Year 2013.....	16
Performance Reviews of County Boards of Tax Assessors.....	20
List of Counties Where Performance Reviews Occurred.....	21
Public Utilities.....	22
Figure 14: Change in Public Utility Digest Value.....	23
Figure 15: Trend of Average Proposed Public Utility Equalization Ratios.....	23
Figure 16: Number of Public Utility Companies by Year	24
Table 4: 2014 Public Utility Proposed Equalization Ratios.....	25
Preferential Agricultural Assessment	26
Table 5: Preferential Agricultural Assessment Fiscal Impact	27
Table 6: Preferential Agricultural Assessment for 2013	28
Figure 17: Preferential Agricultural Total Tax Dollar.....	32
Figure 18: Preferential Agricultural Assessed Value Eliminated.....	32
Conservation Use Valuation	33
Table 7: Conservation Use Fiscal Impact.....	34

Table 8: Conservation Use Valuation Assessment.....	35
Figures 19: Conservation Use Revenue Shift	39
Figures 20: Conservation Use Assessed Value Eliminated	39
Forest Land Conservation Use.....	40
Table 9: Forest Land Conservation Use Fiscal Impact.....	41
Table 10: Forest Land Conservation Use Valuation Assessment	42
Taxation of Standing Timber.....	45
Figure 21: Statewide Timber Values	45
Figure 22: County and School Revenue from Timber	45
Table 11: 2012 Timber Revenue Reported on 2013 Tax Digests.....	46
Georgia’s Unclaimed Property Program	50
Unclaimed Property Deposit.....	50
Percentage of Paid Claims	51

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. 29 counties submitted their 2013 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 2013 review year and which underwent extensive review, 13 county ad valorem tax digests failed to meet state standards for approval. Two of the 2013 review-year counties were assessed additional state tax totaling \$28,158 and six were subject to a \$5.00 per parcel penalty totaling \$2,371,365.
- Of the other 106 non-review counties examined for 2013, two county ad valorem tax digests failed to have an acceptable overall average **assessment ratio**¹, compared to six in 2012. As a result, additional state tax in the amount totaling \$18,486 was assessed.
- Assessed values fell to \$348.1 billion in 2013 or a .08% decrease from the values reported in 2012. The 2013 average millage rate of 28.11 increased approximately 2.1% from the 2012 average millage rate of 27.52.
- 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 30 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 decreased slightly from 39.20% in 2012 to 39.13% for tax year 2013.
- Equalization ratios for 26 of the 159 counties were proposed at a ratio less than 40% for tax year 2013.
- Figure 14 reflects the growth in the Public Utility Digest since 2008.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2008 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 5 and 6 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 2013 is 183,665 representing the elimination of approximately \$9.6 billion in value and total tax shift of approximately \$261.3 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 7 and 8, 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 10 shows the number of properties enrolled in this program for 2013; 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 30% 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 2013 digest increased from \$440.6 million in 2012 to \$503 million in 2013, a 14.2% value increase. The revenue increased 16.67% from \$12.0 million to \$14.0 million.
- Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 11 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 assessed 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**⁵, 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**⁶, meets the state standard of 95% to 110%.

Tax digests are reviewed annually to determine the overall average assessment ratio. If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36%, the county is assessed additional state tax in the amount equal to the difference between the state's one quarter of a mill that would have been produced if the digest had been at the proper assessment level, and the amount the digest actually produced for collection purposes.

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

⁵ **The Coefficient of Dispersion** - the statistical representation of equalization.

⁶ **The Price-Related Differential** - the statistical measure of assessment bias. This demonstrates whether lower or higher-priced properties are more accurately assessed.

The Commissioner conditionally approves the digest and assesses a penalty of \$5 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 2013 digest review process was completed as directed in O.C.G.A. 48-5-343. As noted on Table 1, the review of the 53 counties that fell within the 2013 review year indicated that 13 counties were deficient. Two were subject to additional state tax and six (Bacon, Carroll, Fannin, Fulton, Gilmer, and McIntosh) were assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. The other seven counties conditionally approved (Baldwin, Glynn, Gordon, Green, Jasper, Johnson, and Tattnall) had technical deficiencies that did not rise to the level of state assessments or penalties.

The review of the 106 non-review year counties resulted in two counties that were assessed additional state tax (Chattooga and Upson).

Table 1: Review Year Counties Cited for Deficiencies

County	\$5 Per Parcel	Additional State Tax
Bacon	\$30,970	\$4,195
Baldwin		
Carroll	\$255,610	
Fannin	\$130,750	\$23,963
Fulton	\$1,718,960	
Gilmer	\$171,415	
Glynn		
Gordon		
Greene		
Jasper		
Johnson		
McIntosh	\$63,660	
Tattnall		
Total	\$2,371,365	\$28,158

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

County	Additional State Tax
Chattooga	\$9,473
Upson	\$9,013
Total	\$18,486

Figure 1: Average Level of Assessment shows the average Median Ratio from 2009 to 2013.

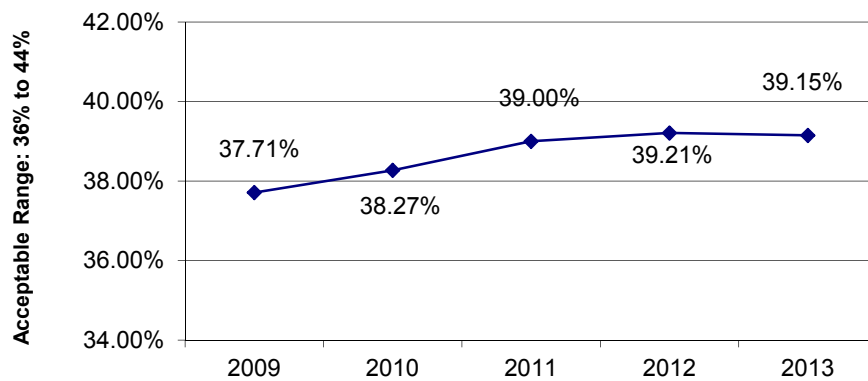


Figure 2: Average Level of Uniformity shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Case law indicates that this is the most important measure of fairness within a taxing jurisdiction.

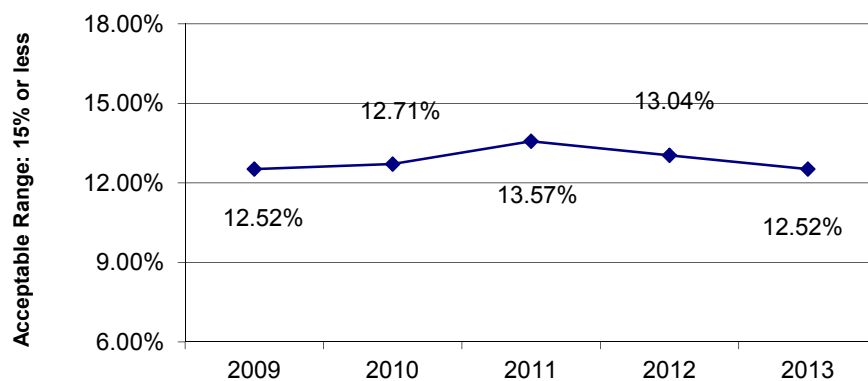
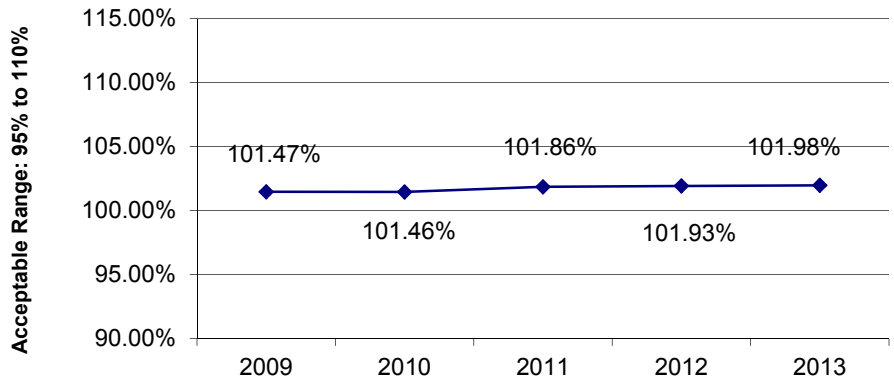


Figure 3: Average Level of Assessment Bias shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



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. Decreases in value from 2010 to 2013 may be attributable to the downward trends in the real estate market.

Figure 4: Total Assessed Value shows the changes in property values since 2007.

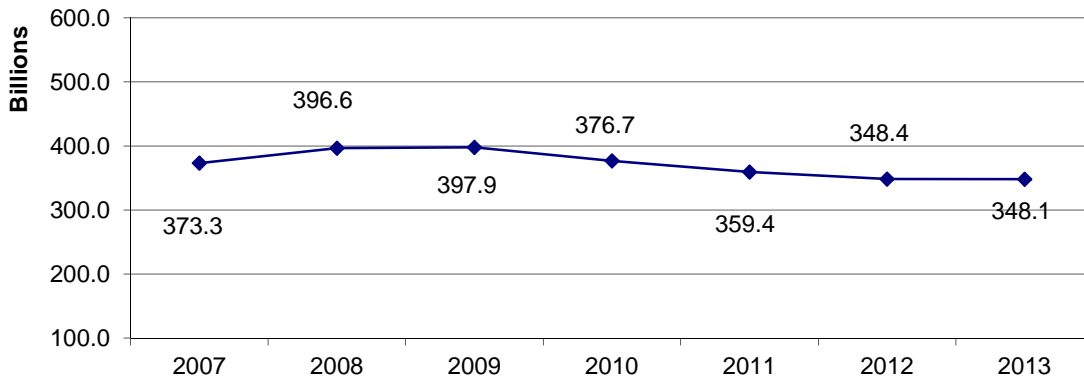
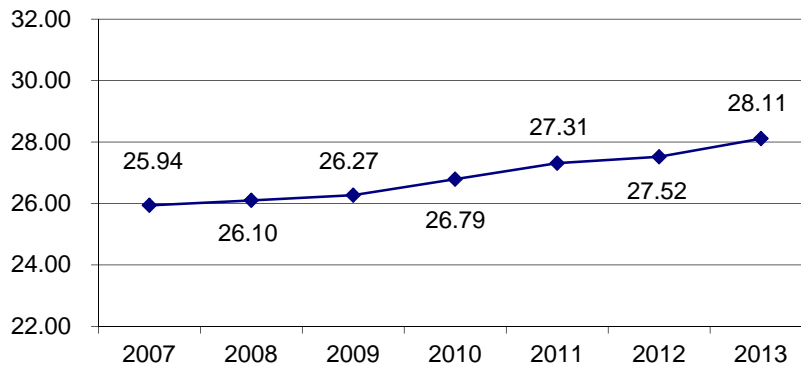


Figure 5: Average Millage Rate shows the average millage rate since 2007.



Property tax continues to be the primary revenue source for local governments. Currently approximately \$10.2 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.

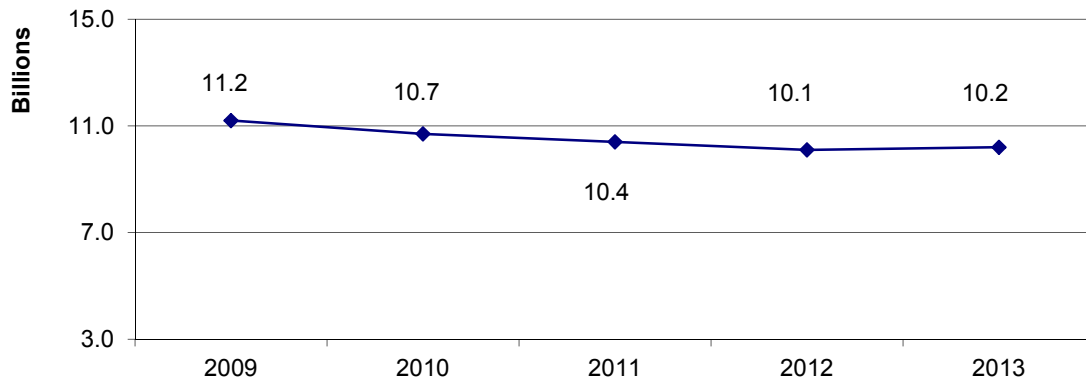


Figure 7: 2013 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for state, county and school purposes.

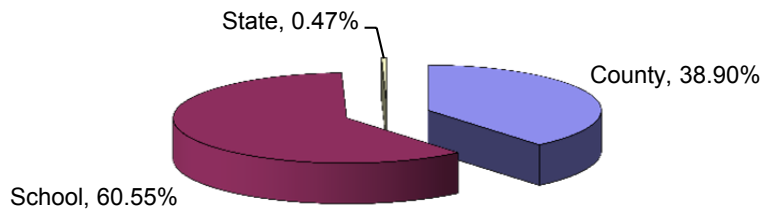


Figure 8: 2013 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county tax purposes.

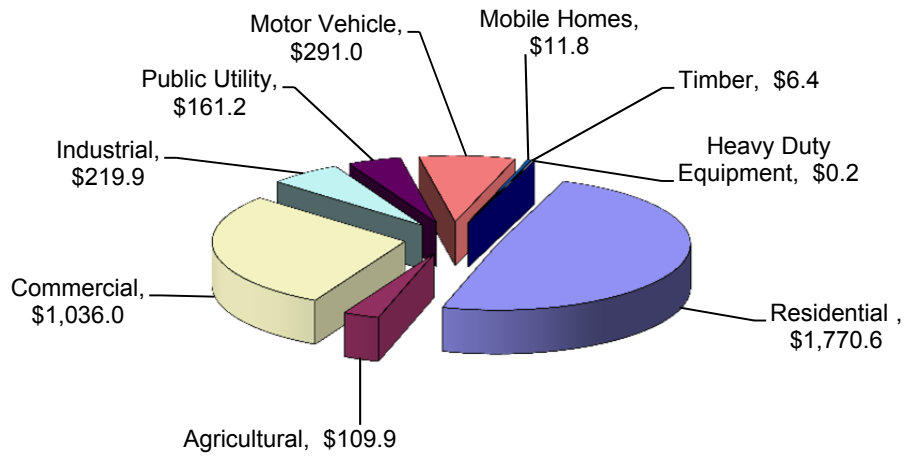


Figure 9: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2013 for county tax purposes and a five-year comparison.

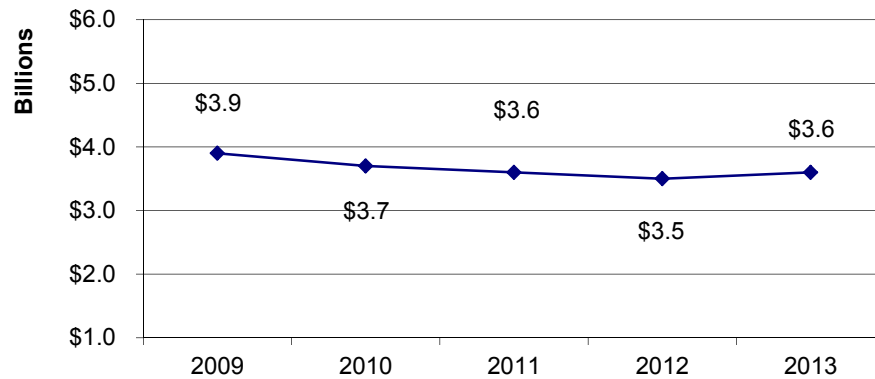


Figure 10: 2013 School Tax Revenue by Property Class shows the amount of tax revenue.

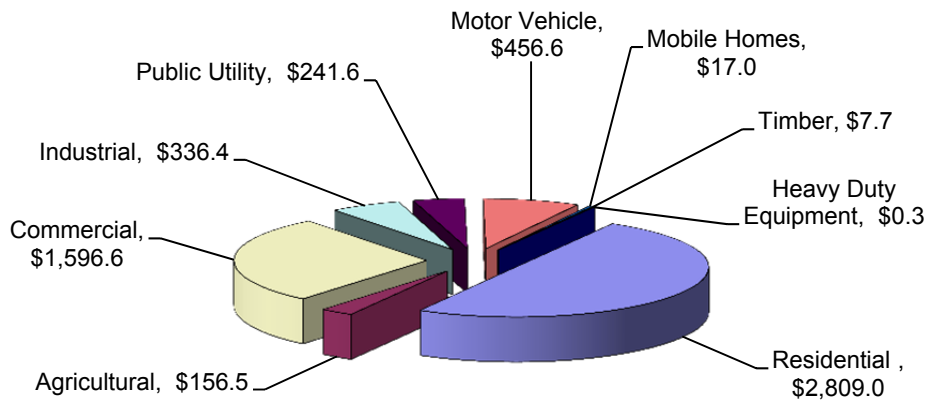


Figure 11: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.

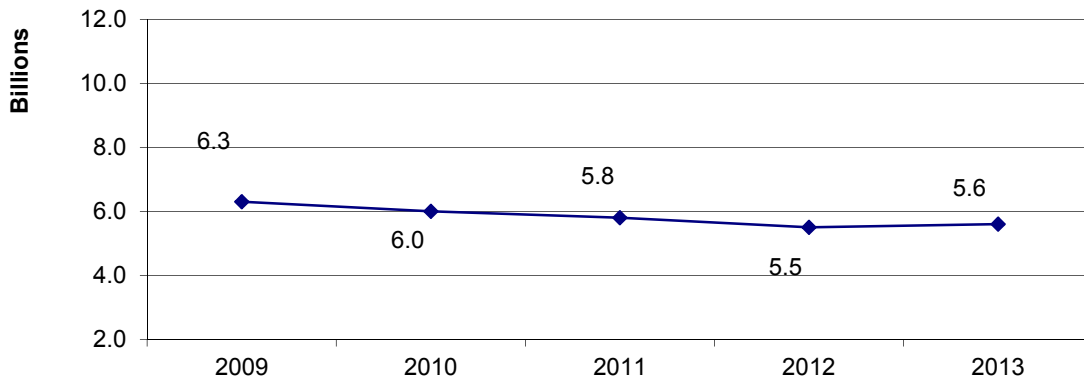


Figure 12: 2013 State Tax Revenue by Property Class shows the amount of revenue for state tax purposes.

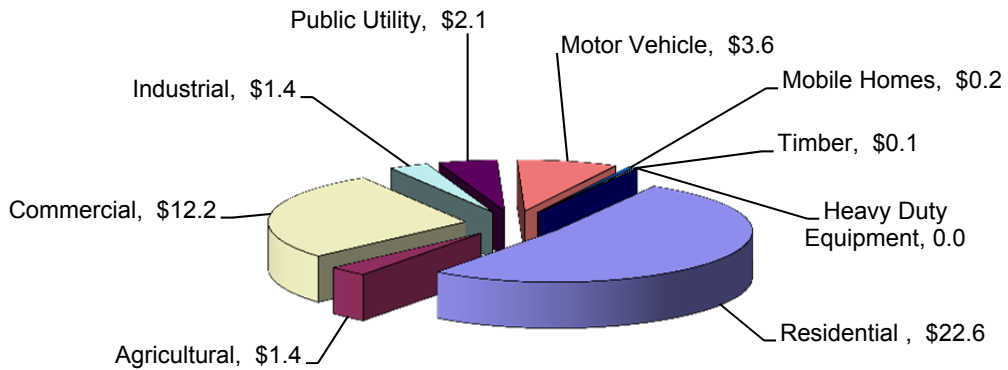
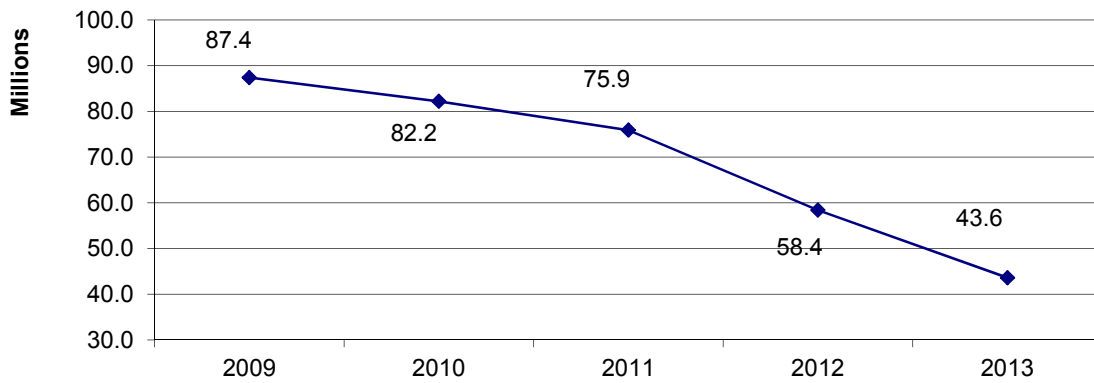


Figure 13: Five-Year Comparison of State Tax Revenue shows the amount of revenue and five-year comparison for state tax purposes.



Comparison of State Tax Collections to Digest

Table 3 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 tax collections percentages for the last few years. The collection percentage rate is determined as a result of the state audit for the 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
2011	\$76,366,071	\$2,031,603	97.3%	2.7%
2012	\$60,197,268	\$1,513,806	97.5%	2.5%
2013	\$44,395,802	\$1,144,416	97.4%	2.6%

Table 3: Comparison of Tax Collections for Tax Year 2013

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Appling	\$115,602	\$3,008	\$113	\$112,481	97.30%
Atkinson	\$20,977	\$1,157	\$53	\$19,767	94.23%
Bacon	\$31,448	\$1,478	\$39	\$29,931	95.18%
Baker	\$19,329	\$473	\$0	\$18,856	97.55%
Baldwin	\$145,696	\$2,785	\$213	\$142,698	97.94%
Banks	\$75,109	\$4,681	\$337	\$70,091	93.32%
Barrow	\$213,188	\$5,350	\$1,190	\$206,648	96.93%
Bartow	\$400,199	\$9,402	\$2,237	\$388,560	97.09%
Ben Hill	\$54,486	\$2,734	\$27	\$51,725	94.93%
Berrien	\$47,941	\$2,516	\$309	\$45,116	94.11%
Bibb	\$595,295	\$23,058	\$4,224	\$568,013	95.42%
Bleckley	\$36,658	\$1,444	\$65	\$35,149	95.88%
Brantley	\$44,028	\$3,544	\$560	\$39,924	90.68%
Brooks	\$57,740	\$3,492	\$408	\$53,840	93.25%
Bryan	\$179,087	\$2,817	(\$292)	\$176,562	98.59%
Bulloch	\$247,868	\$6,215	(\$955)	\$242,608	97.88%
Burke	\$352,949	\$3,968	\$235	\$348,746	98.81%
Butts	\$81,435	\$2,919	\$685	\$77,831	95.57%
Calhoun	\$17,522	\$762	\$31	\$16,729	95.47%
Camden	\$197,293	\$8,527	\$1,325	\$187,441	95.01%
Candler	\$34,562	\$3,038	\$1,779	\$29,745	86.06%
Carroll	\$349,561	\$8,888	(\$3,439)	\$344,112	98.44%
Catoosa	\$214,169	\$8,189	\$218	\$205,762	96.07%
Charlton	\$42,867	\$1,284	\$599	\$40,984	95.61%
Chatham	\$1,680,906	\$30,854	\$28,744	\$1,621,308	96.45%
Chattahoochee	\$9,580	\$622	\$8	\$8,950	93.42%
Chattooga	\$59,533	\$3,342	\$465	\$55,726	93.61%
Cherokee	\$965,078	\$13,731	\$4,534	\$946,813	98.11%
Clarke	\$456,085	\$4,905	\$2,351	\$448,829	98.41%
Clay	\$14,855	\$214	\$3	\$14,638	98.54%
Clayton	\$769,484	\$37,020	\$16,697	\$715,767	93.02%
Clinch	\$40,538	\$1,086	\$1,877	\$37,575	92.69%
Cobb	\$3,841,851	\$27,212	\$72,947	\$3,741,692	97.39%
Coffee	\$118,886	\$5,078	\$90	\$113,718	95.65%
Colquitt	\$133,954	\$82	\$5,441	\$128,431	95.88%
Columbia	\$612,538	\$8,675	\$2,782	\$601,081	98.13%
Cook	\$44,239	\$1,674	\$175	\$42,390	95.82%
Coweta	\$549,525	\$9,353	\$19,649	\$520,523	94.72%
Crawford	\$43,757	\$4,377	(\$19)	\$39,399	90.04%
Crisp	\$78,705	\$3,008	\$1,227	\$74,470	94.62%
Dade	\$61,264	\$2,868	\$245	\$58,151	94.92%
Dawson	\$143,542	\$4,247	\$957	\$138,338	96.37%
Decatur	\$116,096	\$1,018	\$876	\$114,202	98.37%
Dekalb	\$2,835,471	\$69,891	\$83,815	\$2,681,765	94.58%
Dodge	\$57,529	\$2,784	\$271	\$54,474	94.69%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Dooly	\$40,736	\$1,914	\$8	\$38,814	95.28%
Dougherty	\$288,469	\$1,757	\$1,703	\$285,009	98.80%
Douglas	\$493,901	\$15,480	\$8,800	\$469,621	95.08%
Early	\$59,769	\$1,379	\$3,474	\$54,916	91.88%
Echols	\$16,667	\$727	\$18	\$15,922	95.53%
Effingham	\$222,796	\$6,798	\$3,117	\$212,881	95.55%
Elbert	\$70,036	\$3,336	\$460	\$66,240	94.58%
Emanuel	\$64,220	\$2,558	(\$263)	\$61,925	96.43%
Evans	\$35,659	\$1,317	(\$145)	\$34,487	96.71%
Fannin	\$169,303	\$9,172	\$6,570	\$153,561	90.70%
Fayette	\$561,954	\$5,673	\$10,288	\$545,993	97.16%
Floyd	\$396,404	\$18,220	\$10,451	\$367,733	92.77%
Forsyth	\$1,169,242	\$7,089	\$10,207	\$1,151,946	98.52%
Franklin	\$76,949	\$1,167	\$671	\$75,111	97.61%
Fulton*	\$7,168,194	\$290,168	\$323,656	\$6,554,370	91.44%
Gilmer	\$148,774	\$6,905	(\$218)	\$142,087	95.51%
Glascocok	\$12,160	\$247	(\$17)	\$11,930	98.11%
Glynn	\$582,333	\$19,957	\$1,373	\$561,003	96.34%
Gordon	\$196,902	\$10,690	\$250	\$185,962	94.44%
Grady	\$73,121	\$2,566	\$407	\$70,148	95.93%
Greene	\$175,374	\$2,040	\$859	\$172,475	98.35%
Gwinnett	\$3,505,866	\$23,967	\$52,518	\$3,429,381	97.82%
Habersham	\$147,948	\$485	\$1,596	\$145,867	98.59%
Hall	\$805,626	\$5,868	\$4,034	\$795,724	98.77%
Hancock	\$53,066	\$4,992	\$774	\$47,300	89.13%
Haralson	\$105,031	\$3,151	\$875	\$101,005	96.17%
Harris	\$184,042	\$1,900	\$1,607	\$180,535	98.09%
Hart	\$118,742	\$11,592	\$645	\$106,505	89.69%
Heard	\$82,713	\$3,249	\$20,131	\$59,333	71.73%
Henry	\$701,801	\$11,174	\$5,552	\$685,075	97.62%
Houston	\$552,313	\$10,493	\$269	\$541,551	98.05%
Irwin	\$34,417	\$251	\$573	\$33,593	97.61%
Jackson	\$274,372	\$7,632	\$5,052	\$261,688	95.38%
Jasper	\$48,233	\$2,874	\$174	\$45,185	93.68%
Jeff Davis	\$40,776	\$1,968	\$318	\$38,490	94.39%
Jefferson	\$66,814	\$2,749	\$867	\$63,198	94.59%
Jenkins	\$31,806	\$885	\$178	\$30,743	96.66%
Johnson	\$23,321	\$2,041	\$48	\$21,232	91.04%
Jones	\$104,398	\$982	\$7	\$103,409	99.05%
Lamar	\$65,702	\$1,132	\$452	\$64,118	97.59%
Lanier	\$25,619	\$1,229	\$469	\$23,921	93.37%
Laurens	\$165,769	\$6,516	\$2,903	\$156,350	94.32%
Lee	\$133,663	\$2,792	\$4,121	\$126,750	94.83%
Liberty	\$180,433	\$8,292	\$5,155	\$166,986	92.55%
Lincoln	\$37,465	\$1,872	\$245	\$35,348	94.35%
Long	\$40,189	\$2,431	\$110	\$37,648	93.68%
Lowndes	\$401,039	\$14,175	\$2,831	\$384,033	95.76%
Lumpkin	\$124,759	\$6,363	\$99	\$118,297	94.82%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Macon	\$48,782	\$5,597	\$0	\$43,185	88.53%
Madison	\$84,612	\$3,799	\$292	\$80,521	95.16%
Marion	\$30,523	\$807	\$54	\$29,662	97.18%
McDuffie	\$84,289	\$1,923	\$1,372	\$80,994	96.09%
McIntosh	\$70,824	\$4,789	\$521	\$65,514	92.50%
Meriwether	\$76,190	\$5,166	\$949	\$70,075	91.97%
Miller	\$24,707	\$552	\$75	\$24,080	97.46%
Mitchell	\$82,875	\$2,975	\$576	\$79,324	95.72%
Monroe	\$195,616	\$4,715	(\$12,933)	\$203,834	104.20%
Montgomery	\$25,902	\$1,518	\$56	\$24,328	93.92%
Morgan	\$85,909	\$730	\$640	\$84,539	98.41%
Murray	\$117,334	\$6,815	\$949	\$109,570	93.38%
Muscogee	\$732,243	\$16,449	\$1,897	\$713,897	97.49%
Newton	\$275,135	\$3,159	\$1,173	\$270,803	98.43%
Oconee	\$203,530	\$2,898	\$30	\$200,602	98.56%
Oglethorpe	\$54,035	\$1,691	(\$19)	\$52,363	96.91%
Paulding	\$393,050	\$8,182	(\$1,305)	\$386,173	98.25%
Peach	\$89,177	\$4,658	\$0	\$84,519	94.78%
Pickens	\$190,582	\$6,516	\$768	\$183,298	96.18%
Pierce	\$62,402	\$2,913	\$178	\$59,311	95.05%
Pike	\$61,951	\$2,480	\$76	\$59,395	95.87%
Polk	\$129,845	\$6,586	\$1,046	\$122,213	94.12%
Pulaski	\$34,163	\$908	\$261	\$32,994	96.58%
Putnam	\$202,815	\$4,950	(\$1,639)	\$199,504	98.37%
Quitman	\$10,893	\$228	\$54	\$10,611	97.41%
Rabun	\$236,085	\$3,806	\$10,554	\$221,725	93.92%
Randolph	\$26,792	\$1,082	\$72	\$25,638	95.69%
Richmond	\$661,277	\$9,960	\$2,124	\$649,193	98.17%
Rockdale	\$282,053	\$2,044	\$2,645	\$277,364	98.34%
Schley	\$16,059	\$404	\$113	\$15,542	96.78%
Screven	\$58,156	\$3,846	\$64	\$54,246	93.28%
Seminole	\$35,368	\$2,338	\$52	\$32,978	93.24%
Spalding	\$192,005	\$10,140	\$4,088	\$177,777	92.59%
Stephens	\$87,709	\$396	\$784	\$86,529	98.65%
Stewart	\$21,778	\$675	\$7	\$21,096	96.87%
Sumter	\$103,870	\$5,163	\$35	\$98,672	95.00%
Talbot	\$30,107	\$1,128	\$853	\$28,126	93.42%
Taliaferro	\$8,375	\$631	(\$54)	\$7,798	93.11%
Tattnall	\$60,060	\$3,840	\$163	\$56,057	93.33%
Taylor	\$31,820	\$1,809	\$44	\$29,967	94.18%
Telfair	\$38,889	\$2,408	\$94	\$36,387	93.57%
Terrell	\$36,691	\$1,239	\$0	\$35,452	96.62%
Thomas	\$203,142	\$9,634	\$327	\$193,181	95.10%
Tift	\$139,025	\$3,491	\$59	\$135,475	97.45%
Toombs	\$96,936	\$6,118	\$1,031	\$89,787	92.63%
Towns	\$98,696	\$9,836	\$0	\$88,860	90.03%
Treutlen	\$17,270	\$1,709	(\$44)	\$15,605	90.36%
Troup	\$280,872	\$1,197	\$3,387	\$276,288	98.37%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Turner	\$28,408	\$886	\$50	\$27,472	96.71%
Twiggs	\$33,769	\$2,620	\$0	\$31,149	92.24%
Union	\$161,490	\$7,678	\$460	\$153,352	94.96%
Upson	\$90,025	\$2,276	\$4,701	\$83,048	92.25%
Walker	\$186,321	\$11,587	\$1,256	\$173,478	93.11%
Walton	\$303,485	\$4,477	(\$373)	\$299,381	98.65%
Ware	\$192,459	\$3,421	\$197	\$188,841	98.12%
Warren	\$23,496	\$781	\$208	\$22,507	95.79%
Washington	\$105,003	\$1,271	\$418	\$103,314	98.39%
Wayne	\$110,389	\$8,242	\$1,299	\$100,848	91.36%
Webster	\$11,776	\$410	\$23	\$11,343	96.32%
Wheeler	\$19,033	\$2,138	(\$74)	\$16,969	89.16%
White	\$118,382	\$1,808	\$971	\$115,603	97.65%
Whitfield	\$400,593	\$11,139	(\$1,731)	\$391,185	97.65%
Wilcox	\$19,678	\$720	\$182	\$18,776	95.42%
Wilkes	\$48,696	\$1,906	(\$82)	\$46,872	96.25%
Wilkinson	\$52,657	\$2,765	\$112	\$49,780	94.54%
Worth	\$72,412	\$2,408	\$252	\$69,752	96.33%
TOTAL	\$44,395,802	\$1,144,416	\$775,706	\$42,475,680	95.67%

- These tables also show the collection percentage rate determined as a result of a state audit for the applicable year, 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).
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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, Fannin, Fulton and Hart 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

2014	Candler	Wayne				
2013	Fannin					
2012	Floyd	Lincoln				
2011						
2010	Pierce					
2009	Camden	Jones	Effingham			
2008	Jefferson					
2007	Brantley	Crawford	Telfair			
2006	Bibb	Fulton	Habersham	Lamar	Morgan	Whitfield
2005	Charlton	Gilmer	Ware	Wheeler		
2004	Dade	Hart	Liberty	Madison		
2003	Douglas	Johnson	Richmond			

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 2014 digest was approved was comprised of Revenue Commissioner Douglas J. MacGinnitie, State Auditor Greg Griffin, and Steve Stancil, Director of the State Properties Commission.

In determining each county's proposed assessed public utility values for 2014 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2013 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 digest history since 2008.

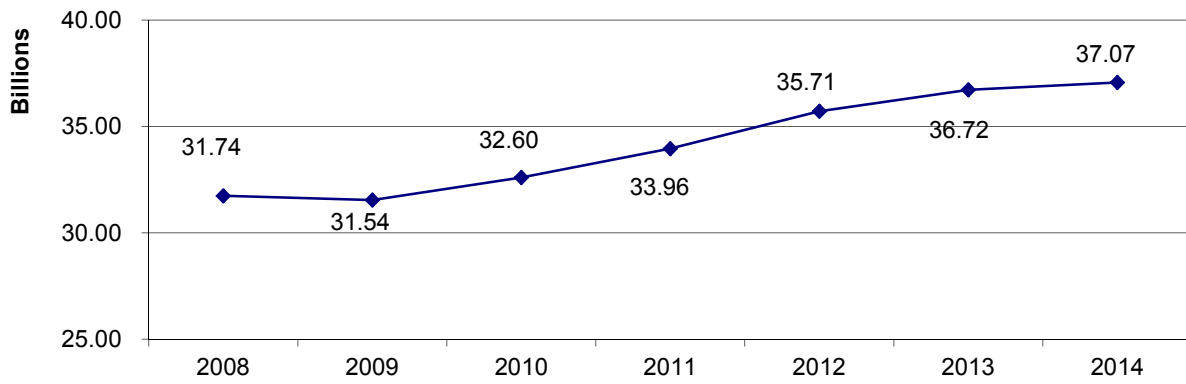


Figure 15: Trend of Average Proposed Public Utility Equalization Ratios below shows the trend of the statewide proposed public utility equalization ratios.

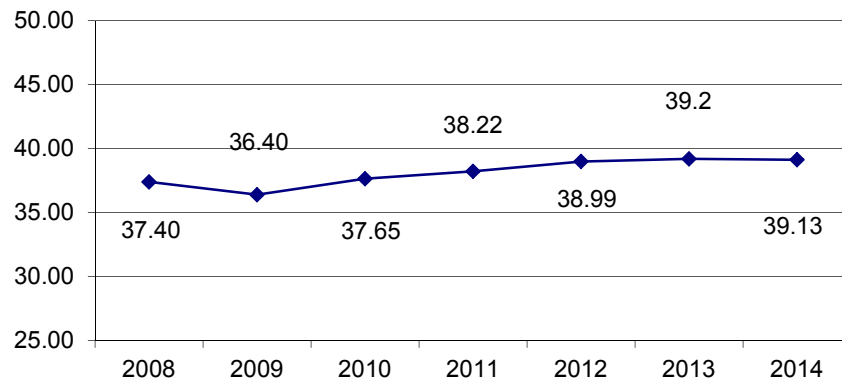


Figure 16: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

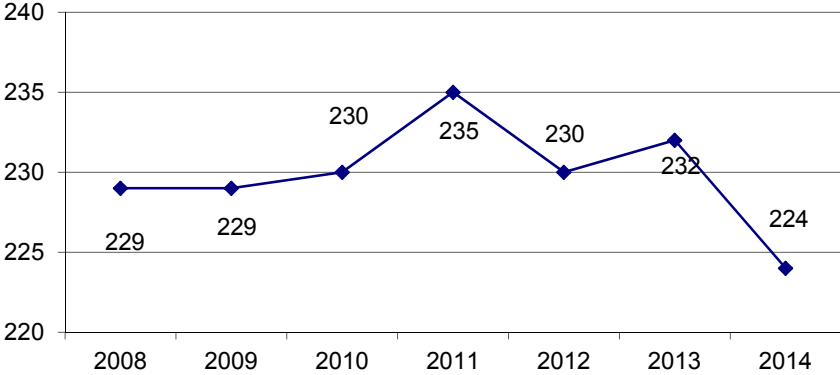


Table 4: 2014 Public Utility Proposed Equalization Ratios shows each county's 2014 proposed equalization ratio for assessment of the public utility properties.

Appling	37.38	Dade	38.62	Jefferson	40.89	Richmond	39.77
Atkinson	40.13	Dawson	36.99	Jenkins	38.11	Rockdale	39.15
Bacon	34.58	Decatur	39.05	Johnson	39.87	Schley	39.01
Baker	42.42	Dekalb	37.80	Jones	41.33	Screven	38.60
Baldwin	39.85	Dodge	39.56	Lamar	41.90	Seminole	38.81
Banks	42.83	Dooly	40.07	Lanier	41.86	Spalding	41.49
Barrow	37.42	Dougherty	40.57	Laurens	37.80	Stephens	39.07
Bartow	38.02	Douglas	40.10	Lee	39.06	Stewart	38.22
Ben Hill	42.12	Early	40.62	Liberty	38.73	Sumter	40.29
Berrien	37.34	Echols	39.61	Lincoln	39.38	Talbot	36.38
Bibb	41.59	Effingham	37.65	Long	40.00	Taliaferro	40.51
Bleckley	38.90	Elbert	41.30	Lowndes	39.10	Tattnall	39.43
Brantley	38.35	Emanuel	40.33	Lumpkin	40.71	Taylor	40.07
Brooks	39.18	Evans	38.69	Macon	39.75	Telfair	39.85
Bryan	39.38	Fannin	35.31	Madison	38.89	Terrell	39.92
Bulloch	39.38	Fayette	39.46	Marion	39.38	Thomas	38.14
Burke	40.53	Floyd	38.84	McDuffie	40.72	Tift	38.19
Butts	38.78	Forsyth	38.48	McIntosh	39.76	Toombs	40.23
Calhoun	39.43	Franklin	38.88	Meriwether	40.44	Towns	36.80
Camden	39.54	Fulton	38.04	Miller	38.50	Treutlen	38.43
Candler	37.76	Gilmer	37.10	Mitchell	38.08	Troup	39.17
Carroll	39.32	Glascokk	40.20	Monroe	38.47	Turner	39.34
Catoosa	38.95	Glynn	38.23	Montgomery	37.38	Twiggs	39.03
Charlton	42.93	Gordon	38.29	Morgan	38.72	Union	39.30
Chatham	40.23	Grady	36.27	Murray	38.97	Upson	35.84
Chattahoochee	39.00	Greene	38.53	Muscogee	39.82	Walker	36.29
Chattooga	34.07	Gwinnett	40.10	Newton	39.93	Walton	38.25
Cherokee	38.25	Habersham	38.96	Oconee	38.88	Ware	39.57
Clarke	39.54	Hall	40.47	Oglethorpe	39.85	Warren	37.09
Clay	43.02	Hancock	39.99	Paulding	38.15	Washington	42.40
Clayton	42.20	Haralson	41.24	Peach	40.45	Wayne	41.04
Clinch	37.33	Harris	39.84	Pickens	41.07	Webster	39.73
Cobb	38.54	Hart	38.55	Pierce	38.65	Wheeler	38.23
Coffee	39.05	Heard	40.81	Pike	39.81	White	37.05
Colquitt	38.78	Henry	39.59	Polk	38.95	Whitfield	38.44
Columbia	39.47	Houston	39.23	Pulaski	38.79	Wilcox	36.29
Cook	38.10	Irwin	38.50	Putnam	40.68	Wilkes	40.14
Coweta	38.83	Jackson	38.30	Quitman	38.38	Wilkinson	37.35
Crawford	39.58	Jasper	38.03	Rabun	40.12	Worth	36.78
Crisp	37.37	Jeff Davis	38.23	Randolph	37.01	Average	39.13

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**⁷ 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.

⁷ **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 5: 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.

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%	\$ 2,725,949	-25.04%
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%
2012	3,988	-13.53%	\$ 61,697,690	-14.40%	\$ 1,691,116	-13.75%
2013	3,497	-12.31%	\$ 51,398,078	-16.69%	\$ 1,443,467	-14.64%

Table 6: Preferential Agricultural Assessment for 2013 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact.

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	708	\$4,109,928	\$1,027	\$52,812	\$61,176	\$115,015
Atkinson	61	\$1,186,051	\$297	\$20,591	\$17,567	\$38,455
Bacon	258	\$2,266,805	\$567	\$31,708	\$35,135	\$67,410
Baker	130	\$3,083,391	\$771	\$26,304	\$45,838	\$72,913
Baldwin	0	\$0	\$0	\$0	\$0	\$0
Banks	6	\$105,081	\$26	\$944	\$1,525	\$2,495
Barrow	0	\$0	\$0	\$0	\$0	\$0
Bartow	24	\$281,790	\$70	\$2,742	\$5,044	\$7,856
Ben Hill	3	\$65,132	\$16	\$960	\$1,025	\$2,001
Berrien	5	\$185,852	\$46	\$3,106	\$2,602	\$5,754
Bibb	5	\$22,111	\$6	\$265	\$397	\$668
Bleckley	1	\$7,280	\$2	\$109	\$104	\$215
Brantley	5	\$64,641	\$16	\$987	\$1,197	\$2,200
Brooks	34	\$1,437,610	\$359	\$16,590	\$21,665	\$38,614
Bryan	6	\$117,758	\$29	\$1,077	\$1,830	\$2,936
Bulloch	5	\$196,723	\$49	\$2,054	\$2,046	\$4,149
Burke	29	\$586,999	\$147	\$3,677	\$8,071	\$11,895
Butts	5	\$421,132	\$105	\$5,964	\$8,002	\$14,071
Calhoun	53	\$1,060,242	\$265	\$13,905	\$18,546	\$32,716
Camden	6	\$122,761	\$31	\$1,436	\$1,903	\$3,370
Candler	8	\$119,870	\$30	\$1,480	\$1,582	\$3,092
Carroll	22	\$315,348	\$79	\$2,680	\$6,149	\$8,908
Catoosa	0	\$0	\$0	\$0	\$0	\$0
Charlton	0	\$0	\$0	\$0	\$0	\$0
Chatham	0	\$0	\$0	\$0	\$0	\$0
Chattahoochee	3	\$32,482	\$8	\$281	\$552	\$841
Chattooga	1	\$9,305	\$2	\$119	\$132	\$253
Cherokee	0	\$0	\$0	\$0	\$0	\$0
Clarke	0	\$0	\$0	\$0	\$0	\$0
Clay	13	\$215,430	\$54	\$3,440	\$2,727	\$6,221
Clayton	0	\$0	\$0	\$0	\$0	\$0
Clinch	12	\$87,030	\$22	\$954	\$1,364	\$2,340
Cobb	0	\$0	\$0	\$0	\$0	\$0
Coffee	44	\$958,692	\$240	\$7,523	\$15,544	\$23,307
Colquitt	4	\$87,695	\$22	\$1,225	\$727	\$1,974
Columbia	2	\$89,249	\$22	\$585	\$1,659	\$2,266
Cook	23	\$236,112	\$59	\$2,810	\$3,793	\$6,662

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Coweta	0	\$0	\$0	\$0	\$0	\$0
Crawford	15	\$332,620	\$83	\$4,168	\$5,322	\$9,573
Crisp	14	\$223,807	\$56	\$2,423	\$3,905	\$6,384
Dade	19	\$292,216	\$73	\$1,883	\$4,433	\$6,389
Dawson	0	\$0	\$0	\$0	\$0	\$0
Decatur	37	\$1,037,791	\$259	\$11,841	\$16,594	\$28,694
Dekalb	0	\$0	\$0	\$0	\$0	\$0
Dodge	21	\$325,589	\$81	\$3,277	\$3,907	\$7,265
Dooly	28	\$664,572	\$166	\$11,431	\$11,259	\$22,856
Dougherty	5	\$247,760	\$62	\$2,947	\$4,570	\$7,579
Douglas	0	\$0	\$0	\$0	\$0	\$0
Early	40	\$670,360	\$168	\$7,937	\$10,391	\$18,496
Echols	8	\$190,780	\$48	\$2,671	\$3,746	\$6,465
Effingham	4	\$62,304	\$16	\$533	\$1,053	\$1,602
Elbert	3	\$12,435	\$3	\$129	\$208	\$340
Emanuel	16	\$392,060	\$98	\$4,255	\$5,429	\$9,782
Evans	48	\$498,461	\$125	\$4,262	\$6,978	\$11,365
Fannin	1	\$13,682	\$3	\$71	\$190	\$264
Fayette	0	\$0	\$0	\$0	\$0	\$0
Floyd	6	\$214,678	\$54	\$1,882	\$3,990	\$5,926
Forsyth	0	\$0	\$0	\$0	\$0	\$0
Franklin	0	\$0	\$0	\$0	\$0	\$0
Fulton	0	\$0	\$0	\$0	\$0	\$0
Gilmer	10	\$119,940	\$30	\$977	\$2,075	\$3,082
Glascocock	5	\$36,213	\$9	\$443	\$612	\$1,064
Glynn	0	\$0	\$0	\$0	\$0	\$0
Gordon	50	\$816,574	\$204	\$8,002	\$15,846	\$24,052
Grady	20	\$826,474	\$207	\$10,951	\$11,736	\$22,894
Greene	0	\$0	\$0	\$0	\$0	\$0
Gwinnett	0	\$0	\$0	\$0	\$0	\$0
Habersham	14	\$117,578	\$29	\$1,268	\$1,734	\$3,031
Hall	0	\$0	\$0	\$0	\$0	\$0
Hancock	75	\$1,497,557	\$374	\$27,585	\$21,255	\$49,214
Haralson	1	\$11,347	\$3	\$125	\$191	\$319
Harris	0	\$0	\$0	\$0	\$0	\$0
Hart	0	\$0	\$0	\$0	\$0	\$0
Heard	2	\$28,502	\$7	\$198	\$435	\$640
Henry	1	\$11,900	\$3	\$173	\$281	\$457
Houston	7	\$709,760	\$177	\$7,062	\$9,468	\$16,707
Irwin	46	\$631,295	\$158	\$7,813	\$9,905	\$17,876
Jackson	3	\$20,340	\$5	\$180	\$455	\$640
Jasper	15	\$80,160	\$20	\$1,238	\$1,522	\$2,780

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Jeff Davis	16	\$356,299	\$89	\$5,480	\$4,543	\$10,112
Jefferson	3	\$28,100	\$7	\$414	\$404	\$825
Jenkins	194	\$3,837,553	\$959	\$41,043	\$49,508	\$91,510
Johnson	0	\$0	\$0	\$0	\$0	\$0
Jones	1	\$14,000	\$4	\$188	\$249	\$441
Lamar	2	\$150,232	\$38	\$1,575	\$2,499	\$4,112
Lanier	11	\$265,740	\$66	\$4,211	\$4,507	\$8,784
Laurens	3	\$173,408	\$43	\$1,094	\$2,775	\$3,912
Lee	3	\$541,780	\$135	\$6,916	\$9,698	\$16,749
Liberty	14	\$101,675	\$25	\$1,279	\$1,615	\$2,919
Lincoln	0	\$0	\$0	\$0	\$0	\$0
Long	4	\$55,631	\$14	\$874	\$751	\$1,639
Lowndes	2	\$157,022	\$39	\$1,147	\$2,312	\$3,498
Lumpkin	0	\$0	\$0	\$0	\$0	\$0
Macon	23	\$439,714	\$110	\$4,514	\$7,915	\$12,539
Madison	16	\$125,609	\$31	\$1,383	\$2,134	\$3,548
Marion	24	\$452,359	\$113	\$3,132	\$7,345	\$10,590
McDuffie	6	\$52,178	\$13	\$407	\$897	\$1,317
McIntosh	0	\$0	\$0	\$0	\$0	\$0
Meriwether	6	\$122,010	\$31	\$1,665	\$2,338	\$4,034
Miller	10	\$183,238	\$46	\$3,014	\$3,416	\$6,476
Mitchell	53	\$1,128,825	\$282	\$22,902	\$16,746	\$39,930
Monroe	1	\$5,010	\$1	\$49	\$77	\$127
Montgomery	26	\$253,571	\$63	\$3,497	\$3,403	\$6,963
Morgan	4	\$105,517	\$26	\$1,001	\$1,922	\$2,949
Murray	3	\$36,690	\$9	\$213	\$569	\$791
Muscogee	9	\$91,167	\$23	\$1,380	\$2,131	\$3,534
Newton	0	\$0	\$0	\$0	\$0	\$0
Oconee	4	\$17,904	\$4	\$120	\$331	\$455
Oglethorpe	4	\$73,817	\$18	\$565	\$1,431	\$2,014
Paulding	0	\$0	\$0	\$0	\$0	\$0
Peach	5	\$124,380	\$31	\$1,686	\$2,114	\$3,831
Pickens	0	\$0	\$0	\$0	\$0	\$0
Pierce	4	\$95,991	\$24	\$868	\$1,603	\$2,495
Pike	0	\$0	\$0	\$0	\$0	\$0
Polk	0	\$0	\$0	\$0	\$0	\$0
Pulaski	15	\$348,201	\$87	\$4,802	\$4,859	\$9,748
Putnam	0	\$0	\$0	\$0	\$0	\$0
Quitman	0	\$0	\$0	\$0	\$0	\$0
Rabun	0	\$0	\$0	\$0	\$0	\$0
Randolph	61	\$1,178,602	\$295	\$21,137	\$19,541	\$40,973
Richmond	1	\$3,548	\$1	\$29	\$71	\$101

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Rockdale	0	\$0	\$0	\$0	\$0	\$0
Schley	20	\$343,503	\$86	\$4,226	\$6,520	\$10,832
Screven	150	\$1,813,609	\$453	\$22,115	\$24,536	\$47,104
Seminole	20	\$961,515	\$240	\$13,173	\$15,671	\$29,084
Spalding	2	\$27,071	\$7	\$433	\$527	\$967
Stephens	0	\$0	\$0	\$0	\$0	\$0
Stewart	39	\$440,280	\$110	\$5,116	\$6,620	\$11,846
Sumter	52	\$902,160	\$226	\$11,931	\$15,818	\$27,975
Talbot	3	\$30,003	\$8	\$480	\$423	\$911
Taliaferro	14	\$173,348	\$43	\$3,561	\$3,120	\$6,724
Tattnall	62	\$768,604	\$192	\$10,161	\$10,415	\$20,768
Taylor	8	\$190,867	\$48	\$1,554	\$2,974	\$4,576
Telfair	59	\$531,760	\$133	\$7,417	\$8,186	\$15,736
Terrell	32	\$748,472	\$187	\$10,104	\$12,338	\$22,629
Thomas	4	\$242,571	\$61	\$6,707	\$3,569	\$10,337
Tift	0	\$0	\$0	\$0	\$0	\$0
Toombs	135	\$1,707,910	\$427	\$15,986	\$23,416	\$39,829
Towns	0	\$0	\$0	\$0	\$0	\$0
Treutlen	4	\$75,090	\$19	\$924	\$901	\$1,844
Troup	0	\$0	\$0	\$0	\$0	\$0
Turner	14	\$216,360	\$54	\$3,466	\$3,029	\$6,549
Twiggs	0	\$0	\$0	\$0	\$0	\$0
Union	0	\$0	\$0	\$0	\$0	\$0
Upson	0	\$0	\$0	\$0	\$0	\$0
Walker	11	\$184,314	\$46	\$867	\$3,208	\$4,121
Walton	3	\$46,606	\$12	\$578	\$1,095	\$1,685
Ware	184	\$1,199,448	\$300	\$18,951	\$20,267	\$39,518
Warren	12	\$192,927	\$48	\$2,500	\$3,743	\$6,291
Washington	19	\$282,451	\$71	\$2,431	\$4,767	\$7,269
Wayne	16	\$276,873	\$69	\$3,461	\$5,261	\$8,791
Webster	9	\$240,760	\$60	\$2,626	\$4,198	\$6,884
Wheeler	4	\$28,120	\$7	\$472	\$442	\$921
White	2	\$23,922	\$6	\$220	\$419	\$645
Whitfield	1	\$10,785	\$3	\$65	\$202	\$270
Wilcox	44	\$531,470	\$133	\$9,699	\$8,031	\$17,863
Wilkes	38	\$635,816	\$159	\$6,538	\$10,650	\$17,347
Wilkinson	2	\$15,210	\$4	\$189	\$299	\$492
Worth	16	\$477,227	\$119	\$4,894	\$7,397	\$12,410
Total	3,497	\$51,398,078	\$12,846	\$639,483	\$791,138	\$1,443,467

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.

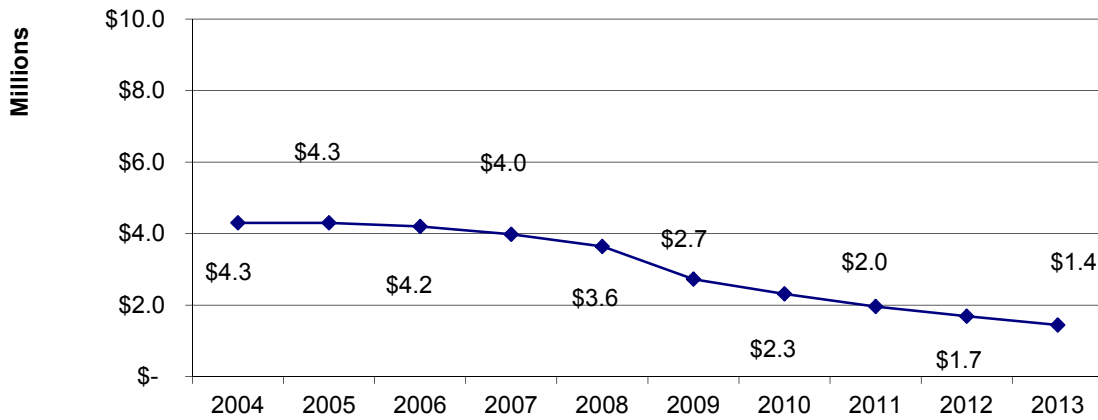
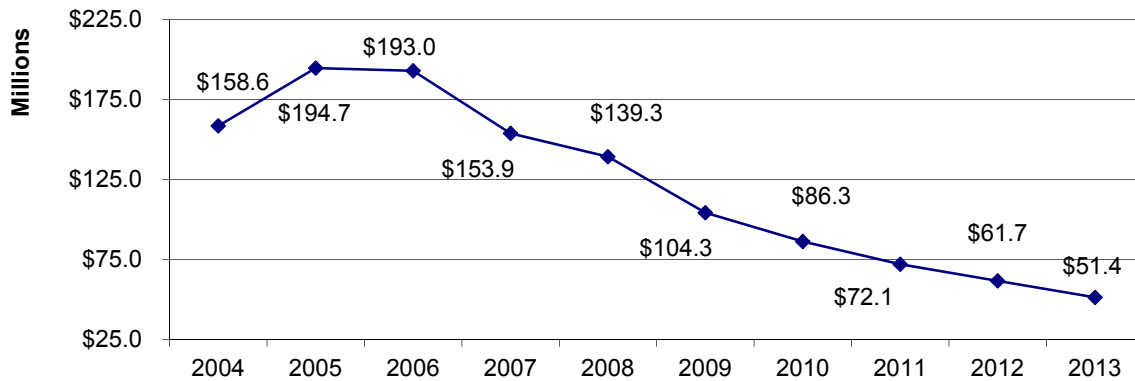


Figure 18: Preferential Agricultural Assessed Value Eliminated below illustrates the amount of revenue shift and value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.



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**⁸ 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.

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, 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 7: 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), and assessed value eliminated from the digest, amount of tax shift for each of the tax types, and the total tax shift.

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Hall	2,466	\$316,267,770	\$79,067	\$1,976,674	\$6,008,030	\$8,063,771
Meriwether	2,503	\$168,852,232	\$42,213	\$2,303,820	\$3,236,222	\$5,582,255
Cherokee	1,950	\$196,480,680	\$49,120	\$1,139,195	\$3,900,141	\$5,088,456
Worth	2,088	\$184,038,871	\$46,010	\$1,887,319	\$2,852,603	\$4,785,932
Oconee	1,943	\$175,994,405	\$43,999	\$1,182,104	\$3,255,896	\$4,481,999
Lumpkin	1,513	\$163,097,811	\$40,774	\$1,488,323	\$2,697,638	\$4,226,735
Jackson	2,563	\$150,754,800	\$37,689	\$1,349,954	\$2,816,991	\$4,204,634
Brooks	1,703	\$154,677,317	\$38,669	\$1,783,942	\$2,330,987	\$4,153,598
Thomas	1,288	\$172,299,520	\$43,075	\$1,400,402	\$2,533,359	\$3,976,836
Gordon	2,291	\$132,596,497	\$33,149	\$1,299,446	\$2,552,146	\$3,884,741

Table 8: Conservation Use Valuation Assessment for Tax Year 2013 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.

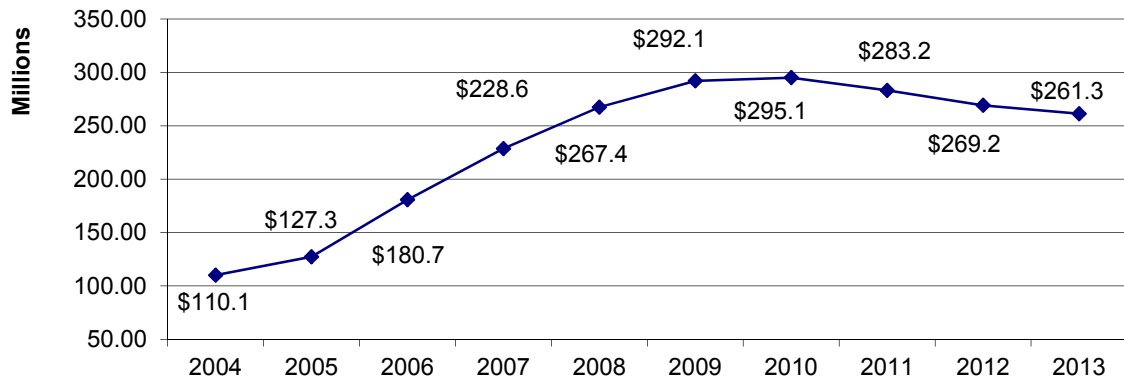
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	64	\$556,406	\$139	\$7,150	\$8,282	\$15,571
Atkinson	904	\$13,900,052	\$3,475	\$241,319	\$205,874	\$450,668
Bacon	249	\$2,482,700	\$621	\$34,728	\$38,482	\$73,831
Baker	269	\$14,151,909	\$3,538	\$120,813	\$210,382	\$334,733
Baldwin	789	\$35,901,499	\$8,975	\$317,369	\$612,480	\$938,824
Banks	1731	\$141,978,765	\$35,495	\$1,274,827	\$2,059,970	\$3,370,292
Barrow	1347	\$52,337,636	\$13,084	\$693,570	\$968,246	\$1,674,900
Bartow	1047	\$58,541,826	\$14,635	\$570,840	\$1,022,600	\$1,608,075
Ben Hill	560	\$24,878,454	\$6,220	\$366,708	\$391,562	\$764,490
Berrien	1949	\$73,714,599	\$18,429	\$1,231,771	\$1,032,004	\$2,282,204
Bibb	478	\$20,253,598	\$5,063	\$243,104	\$363,451	\$611,618
Bleckley	744	\$34,827,087	\$8,707	\$521,118	\$496,286	\$1,026,111
Brantley	1006	\$25,014,004	\$6,254	\$382,882	\$463,084	\$852,220
Brooks	1703	\$154,677,317	\$38,669	\$1,783,942	\$2,330,987	\$4,153,598
Bryan	321	\$13,917,758	\$3,479	\$126,827	\$216,240	\$346,546
Bulloch	2630	\$76,755,801	\$19,189	\$801,331	\$798,260	\$1,618,780
Burke	1785	\$99,870,591	\$24,968	\$625,834	\$1,373,221	\$2,024,023
Butts	1155	\$76,504,675	\$19,126	\$1,083,536	\$1,453,589	\$2,556,251
Calhoun	501	\$30,985,828	\$7,746	\$406,046	\$542,004	\$955,796
Camden	876	\$37,957,301	\$9,489	\$444,100	\$588,338	\$1,041,927
Candler	1013	\$31,298,965	\$7,825	\$385,969	\$412,990	\$806,784
Carroll	2400	\$63,498,180	\$15,875	\$538,799	\$1,223,855	\$1,778,529
Catoosa	568	\$37,381,059	\$9,345	\$235,351	\$699,512	\$944,208
Charlton	771	\$15,461,576	\$3,865	\$293,461	\$282,174	\$579,500
Chatham	162	\$22,522,636	\$5,631	\$268,200	\$357,682	\$631,513
Chattahoochee	86	\$2,363,358	\$591	\$20,410	\$40,177	\$61,178
Chattooga	1333	\$43,643,370	\$10,911	\$560,522	\$617,148	\$1,188,581
Cherokee	1950	\$196,480,680	\$49,120	\$1,139,195	\$3,900,141	\$5,088,456
Clarke	360	\$27,068,642	\$6,767	\$377,608	\$541,373	\$925,748
Clay	483	\$15,569,488	\$3,892	\$248,582	\$197,063	\$449,537
Clayton	185	\$14,387,863	\$3,597	\$210,940	\$287,757	\$502,294
Clinch	407	\$13,030,688	\$3,258	\$142,764	\$204,282	\$350,304
Cobb	557	\$54,046,304	\$13,512	\$424,263	\$998,842	\$1,436,617
Coffee	2220	\$131,763,520	\$32,941	\$1,033,948	\$2,136,414	\$3,203,303
Colquitt	2518	\$130,810,015	\$32,703	\$1,832,248	\$1,084,023	\$2,948,974
Columbia	5367	\$88,389,288	\$22,097	\$579,480	\$1,643,157	\$2,244,734
Cook	1175	\$64,026,167	\$16,007	\$761,911	\$1,028,580	\$1,806,498
Coweta	2320	\$134,300,387	\$33,575	\$876,871	\$2,496,644	\$3,407,090

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Crawford	882	\$43,194,098	\$10,799	\$541,330	\$691,106	\$1,243,235
Crisp	973	\$44,815,166	\$11,204	\$485,169	\$782,025	\$1,278,398
Dade	554	\$25,265,437	\$6,316	\$162,978	\$383,277	\$552,571
Dawson	980	\$107,624,321	\$26,906	\$875,847	\$1,856,089	\$2,758,842
Decatur	1611	\$124,708,675	\$31,177	\$1,422,926	\$1,994,092	\$3,448,195
Dekalb	16	\$619,120	\$155	\$8,315	\$14,846	\$23,316
Dodge	1704	\$38,398,397	\$9,600	\$386,441	\$460,781	\$856,822
Dooly	1402	\$62,866,423	\$15,717	\$1,081,302	\$1,065,083	\$2,162,102
Dougherty	218	\$15,535,261	\$3,884	\$184,776	\$286,548	\$475,208
Douglas	250	\$22,459,942	\$5,615	\$275,134	\$486,258	\$767,007
Early	1529	\$51,020,745	\$12,755	\$604,086	\$790,822	\$1,407,663
Echols	299	\$6,500,457	\$1,625	\$91,006	\$127,636	\$220,267
Effingham	1998	\$78,152,735	\$19,538	\$668,831	\$1,320,547	\$2,008,916
Elbert	1517	\$51,335,540	\$12,834	\$534,454	\$858,433	\$1,405,721
Emanuel	2160	\$61,726,553	\$15,432	\$669,857	\$854,789	\$1,540,078
Evans	323	\$11,419,653	\$2,855	\$97,118	\$159,875	\$259,848
Fannin	1658	\$122,229,556	\$30,557	\$630,494	\$1,698,991	\$2,360,042
Fayette	583	\$34,382,864	\$8,596	\$196,464	\$737,512	\$942,572
Floyd	2291	\$65,312,961	\$16,328	\$572,599	\$1,207,123	\$1,796,050
Forsyth	787	\$127,027,431	\$31,757	\$721,643	\$2,377,699	\$3,131,099
Franklin	2550	\$108,014,148	\$27,004	\$880,883	\$1,821,983	\$2,729,870
Fulton	640	\$68,784,180	\$17,196	\$720,927	\$1,245,445	\$1,983,568
Gilmer	2169	\$116,845,966	\$29,211	\$951,594	\$2,021,435	\$3,002,240
Glascok	544	\$14,579,800	\$3,645	\$178,457	\$246,253	\$428,355
Glynn	173	\$20,700,126	\$5,175	\$117,807	\$337,036	\$460,018
Gordon	2291	\$132,596,497	\$33,149	\$1,299,446	\$2,552,146	\$3,884,741
Grady	2113	\$105,861,404	\$26,465	\$1,402,664	\$1,503,232	\$2,932,361
Greene	1261	\$81,495,277	\$20,374	\$499,159	\$1,140,934	\$1,660,467
Gwinnett	856	\$103,080,080	\$25,770	\$787,532	\$2,235,332	\$3,048,634
Habersham	1745	\$125,458,220	\$31,365	\$1,353,067	\$1,850,509	\$3,234,941
Hall	2466	\$316,267,770	\$79,067	\$1,976,674	\$6,008,030	\$8,063,771
Hancock	1316	\$62,034,258	\$15,509	\$1,142,671	\$880,452	\$2,038,632
Haralson	1244	\$68,293,178	\$17,073	\$752,591	\$1,147,685	\$1,917,349
Harris	1665	\$129,082,179	\$32,271	\$792,565	\$2,395,765	\$3,220,601
Hart	1738	\$76,936,295	\$19,234	\$407,070	\$1,074,031	\$1,500,335
Heard	1320	\$47,063,069	\$11,766	\$326,618	\$718,653	\$1,057,037
Henry	1485	\$78,861,358	\$19,715	\$1,136,229	\$1,863,336	\$3,019,280
Houston	773	\$66,121,473	\$16,530	\$657,909	\$882,060	\$1,556,499
Irwin	1526	\$72,268,332	\$18,067	\$894,393	\$1,133,890	\$2,046,350
Jackson	2563	\$150,754,800	\$37,689	\$1,349,954	\$2,816,991	\$4,204,634
Jasper	1527	\$84,277,058	\$21,069	\$1,301,743	\$1,600,421	\$2,923,233
Jeff Davis	897	\$17,067,806	\$4,267	\$262,503	\$217,615	\$484,385
Jefferson	1636	\$82,891,851	\$20,723	\$1,221,743	\$1,192,151	\$2,434,617

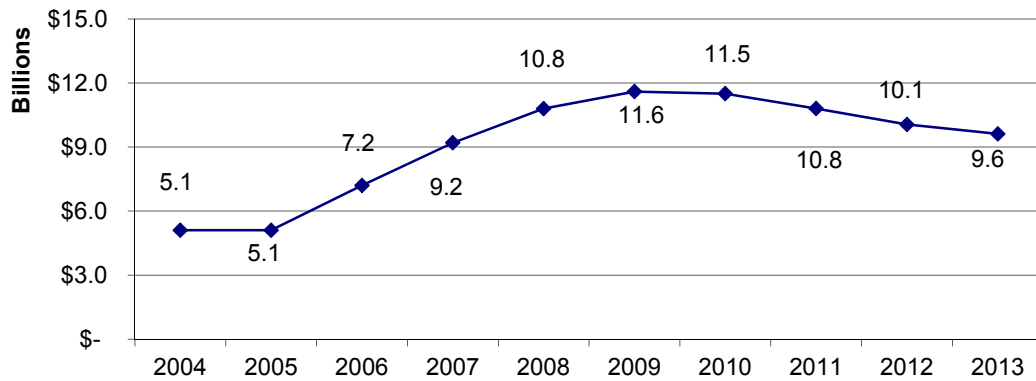
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Jenkins	661	\$38,994,314	\$9,749	\$417,044	\$503,066	\$929,859
Johnson	1342	\$22,147,854	\$5,537	\$330,313	\$319,084	\$654,934
Jones	1109	\$83,792,974	\$20,948	\$1,123,444	\$1,490,509	\$2,634,901
Lamar	913	\$50,299,641	\$12,575	\$527,191	\$836,584	\$1,376,350
Lanier	608	\$30,559,274	\$7,640	\$484,242	\$518,285	\$1,010,167
Laurens	2291	\$61,055,835	\$15,264	\$385,262	\$976,039	\$1,376,565
Lee	569	\$66,119,690	\$16,530	\$844,084	\$1,183,542	\$2,044,156
Liberty	167	\$5,275,059	\$1,319	\$66,087	\$83,768	\$151,174
Lincoln	930	\$33,534,820	\$8,384	\$342,726	\$700,542	\$1,051,652
Long	523	\$22,703,647	\$5,676	\$356,674	\$306,499	\$668,849
Lowndes	1038	\$30,878,401	\$7,720	\$225,505	\$453,912	\$687,137
Lumpkin	1513	\$163,097,811	\$40,774	\$1,488,323	\$2,697,638	\$4,226,735
Macon	1281	\$56,710,632	\$14,178	\$583,204	\$1,020,791	\$1,618,173
Madison	2310	\$96,989,900	\$24,247	\$1,068,976	\$1,647,858	\$2,741,081
Marion	915	\$41,016,324	\$10,254	\$283,998	\$665,941	\$960,193
McDuffie	873	\$41,803,621	\$10,451	\$326,128	\$718,604	\$1,055,183
McIntosh	203	\$12,690,035	\$3,173	\$125,517	\$199,018	\$327,708
Meriwether	2503	\$168,852,232	\$42,213	\$2,303,820	\$3,236,222	\$5,582,255
Miller	772	\$17,047,894	\$4,262	\$280,438	\$317,807	\$602,507
Mitchell	1787	\$105,154,552	\$26,289	\$2,133,481	\$1,573,024	\$3,732,794
Monroe	1373	\$97,082,946	\$24,271	\$954,422	\$1,489,447	\$2,468,140
Montgomery	1060	\$20,958,726	\$5,240	\$289,084	\$280,998	\$575,322
Morgan	1694	\$109,931,085	\$27,483	\$1,043,246	\$2,002,175	\$3,072,904
Murray	824	\$42,841,748	\$10,710	\$248,527	\$664,047	\$923,284
Muscogee	99	\$9,711,722	\$2,428	\$121,721	\$226,963	\$351,112
Newton	991	\$57,580,478	\$14,395	\$664,479	\$1,261,012	\$1,939,886
Oconee	1943	\$175,994,405	\$43,999	\$1,182,104	\$3,255,896	\$4,481,999
Oglethorpe	1907	\$51,753,683	\$12,938	\$396,996	\$1,003,504	\$1,413,438
Paulding	1511	\$114,248,708	\$28,562	\$1,192,757	\$2,156,901	\$3,378,220
Peach	538	\$25,492,603	\$6,373	\$345,552	\$433,374	\$785,299
Pickens	632	\$49,342,578	\$12,336	\$329,954	\$794,416	\$1,136,706
Pierce	1354	\$54,932,614	\$13,733	\$496,845	\$916,905	\$1,427,483
Pike	1634	\$75,212,418	\$18,803	\$955,273	\$1,234,461	\$2,208,537
Polk	1126	\$40,222,318	\$10,056	\$436,412	\$654,819	\$1,101,287
Pulaski	582	\$14,072,035	\$3,518	\$194,053	\$196,361	\$393,932
Putnam	620	\$65,382,909	\$16,346	\$486,093	\$940,533	\$1,442,972
Quitman	283	\$11,030,322	\$2,758	\$175,934	\$177,290	\$355,982
Rabun	701	\$61,782,040	\$15,446	\$480,836	\$585,076	\$1,081,358
Randolph	1045	\$48,953,576	\$12,238	\$878,080	\$811,650	\$1,701,968
Richmond	184	\$9,115,558	\$2,279	\$73,307	\$182,147	\$257,733
Rockdale	380	\$14,446,951	\$3,612	\$303,530	\$375,621	\$682,763
Schley	497	\$26,615,887	\$6,654	\$327,429	\$505,170	\$839,253
Screven	1557	\$69,345,393	\$17,336	\$845,598	\$938,174	\$1,801,108

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Seminole	869	\$81,005,049	\$20,251	\$1,109,769	\$1,320,220	\$2,450,240
Spalding	893	\$47,536,879	\$11,884	\$761,065	\$925,543	\$1,698,492
Stephens	609	\$21,596,211	\$5,399	\$244,469	\$397,370	\$647,238
Stewart	319	\$12,397,536	\$3,099	\$144,059	\$186,397	\$333,555
Sumter	1252	\$60,851,650	\$15,213	\$804,763	\$1,066,912	\$1,886,888
Talbot	1552	\$85,071,197	\$21,268	\$1,361,479	\$1,200,270	\$2,583,017
Taliaferro	649	\$20,799,260	\$5,200	\$427,756	\$374,366	\$807,322
Tattnell	1589	\$49,351,097	\$12,338	\$652,471	\$668,757	\$1,333,566
Taylor	1274	\$65,164,511	\$16,291	\$530,682	\$1,015,263	\$1,562,236
Telfair	1277	\$28,950,840	\$7,238	\$403,835	\$445,669	\$856,742
Terrell	1050	\$44,993,539	\$11,248	\$607,413	\$741,673	\$1,360,334
Thomas	1288	\$172,299,520	\$43,075	\$1,400,402	\$2,533,359	\$3,976,836
Tift	1024	\$62,278,284	\$15,570	\$758,736	\$931,932	\$1,706,238
Toombs	666	\$20,818,823	\$5,205	\$194,864	\$288,032	\$488,101
Towns	515	\$23,309,312	\$5,827	\$131,045	\$151,627	\$288,499
Treutlen	653	\$14,970,758	\$3,743	\$184,349	\$179,649	\$367,741
Troup	1385	\$90,549,047	\$22,637	\$964,347	\$1,706,850	\$2,693,834
Turner	1342	\$54,722,769	\$13,681	\$876,604	\$766,119	\$1,656,404
Twiggs	1019	\$36,638,497	\$9,160	\$608,199	\$608,199	\$1,225,558
Union	1280	\$109,487,315	\$27,372	\$592,107	\$1,291,731	\$1,911,210
Upson	1396	\$59,205,592	\$14,801	\$976,892	\$0	\$991,693
Walker	1159	\$41,110,484	\$10,278	\$193,663	\$715,487	\$919,428
Walton	1195	\$65,499,174	\$16,375	\$811,343	\$1,492,971	\$2,320,689
Ware	715	\$16,247,299	\$4,062	\$256,707	\$274,531	\$535,300
Warren	755	\$27,885,127	\$6,971	\$361,335	\$540,971	\$909,277
Washington	1493	\$51,828,616	\$12,957	\$445,933	\$874,660	\$1,333,550
Wayne	1720	\$78,644,714	\$19,661	\$983,059	\$1,494,250	\$2,496,970
Webster	482	\$25,398,137	\$6,350	\$276,992	\$442,842	\$726,184
Wheeler	1044	\$31,378,083	\$7,845	\$526,399	\$493,138	\$1,027,382
White	1386	\$91,505,448	\$22,876	\$840,935	\$1,603,450	\$2,467,261
Whitfield	658	\$22,856,509	\$5,714	\$138,533	\$424,250	\$568,497
Wilcox	1284	\$12,143,809	\$3,036	\$221,625	\$183,493	\$408,154
Wilkes	1739	\$71,948,447	\$17,987	\$738,825	\$1,205,136	\$1,961,948
Wilkinson	987	\$38,079,995	\$9,520	\$473,715	\$748,653	\$1,231,888
Worth	2088	\$184,038,871	\$46,010	\$1,887,319	\$2,852,603	\$4,785,932
Total	183,665	\$9,614,518,064	\$2,403,636	\$99,843,685	\$159,048,119	\$261,295,440

Figures 19: Conservation Use Revenue Shift illustrates the amount of revenue shift and the amount of value removed annually from digests affected by the Conservation Use Valuation program since 2004.



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 2004.



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 comparable sales with and for the same existing use.

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. For tax year 2013 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**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. 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. Several reports, graphs, and charts show the fiscal impact of Forest Land 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 7 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 9: 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.

County	Parcel	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
WORTH	26	\$5,566	\$228,331	\$6,038	\$222,293	\$345,112	\$9,126	\$335,986	\$579,009	\$15,163	\$563,845
HANCOCK	195	\$4,958	\$365,291	\$77,603	\$287,688	\$281,465	\$65,953	\$215,512	\$651,714	\$143,557	\$508,157
WARE	220	\$3,526	\$222,871		\$222,871	\$238,345		\$238,345	\$464,742	\$0	\$464,742
MERIWETHER	69	\$4,245	\$231,685	\$63,992	\$167,693	\$325,452	\$86,715	\$238,737	\$561,382	\$150,707	\$410,675
LEE	64	\$5,677	\$289,873	\$135,303	\$154,570	\$406,449	\$185,477	\$220,972	\$701,999	\$320,779	\$381,219
TALBOT	179	\$6,001	\$384,148	\$190,349	\$193,799	\$338,662	\$168,414	\$170,248	\$728,811	\$358,763	\$370,048
TWIGGS	104	\$2,621	\$174,058	\$14,114	\$159,944	\$174,058	\$14,114	\$159,944	\$350,737	\$28,229	\$322,508
JONES	91	\$4,277	\$229,289	\$119,837	\$109,453	\$304,282	\$143,046	\$161,236	\$537,848	\$262,882	\$274,966
CLINCH	98	\$4,549	\$199,341	\$95,995	\$103,346	\$285,239	\$137,673	\$147,566	\$489,129	\$233,668	\$255,461
SCHLEY	55	\$2,030	\$99,911	\$4,393	\$95,518	\$154,146	\$5,956	\$148,190	\$256,087	\$10,349	\$245,738

Table 10: Forest Land Conservation Use Valuation Assessment for Tax Year 2013 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 2013

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
APPLING	0	0	0	0			0			0		
ATKINSON	17	995,225	249	17,278	12,837	4,441	14,740	10,951	3,789	32,267	23,788	8,479
BACON	5	53,821	13	753	474	279	834	526	308	1,600	1,000	600
BAKER	49	21,867,831	5,467	186,655	161,122	25,533	325,087	279,450	45,637	517,209	440,571	76,638
BALDWIN	32	2,045,047	511	18,078	19,175	-1,097	34,889	37,006	-2,117	53,478	56,181	-2,703
BANKS	3	1,697,583	424	15,243	8,465	6,778	24,630	13,678	10,952	40,297	22,143	18,153
BARROW	0	0	0	0		0	0		0	0	0	0
BARTOW	0	0	0	0		0	0		0	0	0	0
BEN HILL	93	9,721,713	2,430	143,298	38,008	105,290	153,010	40,584	112,426	298,738	78,591	220,147
BERRIEN	45	8,473,974	2,118	141,600	69,153	72,447	118,636	57,938	60,698	262,354	127,091	135,263
BIBB	13	732,931	183	8,797	549	8,248	13,152	821	12,331	22,132	1,370	20,762
BLECKLEY	25	3,010,349	753	45,044	14,786	30,258	42,897	14,081	28,816	88,694	28,867	59,827
BRANTLEY	81	8,899,959	2,225	135,902	65,056	70,847	164,765	76,614	88,151	302,892	141,670	161,222
BROOKS	111	43,142,042	10,786	497,212	544,618	-47,406	650,151	709,752	-59,601	1,158,149	1,254,370	-96,221
BRYAN	24	2,477,488	619	22,466	11,380	11,087	38,493	19,495	18,998	61,578	30,875	30,703
BULLOCH	20	1,687,453	422	17,617	9,566	8,051	17,550	9,117	8,433	35,589	18,684	16,905
BURKE	109	15,019,490	3,755	94,082	61,488	32,594	206,518	134,971	71,547	304,355	196,459	107,896
BUTTS	9	2,799,497	700	39,649	41,929	-2,279	53,190	56,248	-3,058	93,539	98,177	-4,637
CALHOUN	66	17,472,384	4,368	228,718	275,916	-47,197	305,627	369,752	-64,125	538,713	645,668	-106,955
CAMDEN	50	6,093,705	1,523	71,296	27,295	44,001	94,452	34,202	60,250	167,271	61,497	105,774
CANDLER	32	2,351,381	588	29,030	25,709	3,321	31,026	27,477	3,549	60,644	53,187	7,457
CARROLL	6	428,887	107	3,646	2,859	787	8,363	6,558	1,805	12,116	9,417	2,699
CATOOSA	0	0	0	0		0			0	0	0	0
CHARLTON	40	6,807,914	1,702	129,214	163,303	-34,089	124,244	157,022	-32,778	255,160	320,325	-65,164
CHATHAM	7	3,581,200	895	42,645	25,974	16,672	56,873	34,639	22,234	100,413	60,613	39,800
CHATTAHOOCHEE	8	727,721	182	6,285	7,702	-1,418	12,371	15,162	-2,791	18,838	22,864	-4,026
CHATTOOGA	20	2,271,601	568	29,106	25,379	3,727	32,309	28,172	4,137	61,983	53,552	8,431
CHEROKEE	4	1,453,760	363	8,429	6,336	2,093	28,857	21,255	7,602	37,649	27,591	10,058
CLARKE	0	0	0	0		0	0		0	0	0	0
CLAY	38	1,976,167	494	31,551	39,555	-8,004	25,012	31,358	-6,346	57,057	70,913	-13,856
CLAYTON	0	0	0	0		0	0		0	0	0	0
CLINCH	98	18,194,726	4,549	199,341	95,995	103,346	285,239	137,673	147,566	489,129	233,668	255,461
COBB	0	0	0	0		0	0		0	0	0	0
COFFEE	31	6,806,475	1,702	53,410	36,996	16,414	110,360	76,447	33,913	165,472	113,443	52,029
COLQUITT	42	5,309,395	1,327	74,178	48,053	26,125	43,999	28,503	15,496	119,504	76,556	42,948
COLUMBIA	391	13,396,914	3,349	87,830	43,984	43,846	249,049	127,720	121,329	340,228	171,704	168,524
COOK	25	3,927,973	982	46,743	21,918	24,825	63,103	29,590	33,513	110,828	51,508	59,320
COWETA	29	2,015,664	504	13,162	8,231	4,931	37,471	23,441	14,030	51,137	31,672	19,465
CRAWFORD	87	13,417,029	3,354	168,115	88,810	79,305	214,672	115,935	98,737	386,141	204,745	181,397
CRISP	18	1,459,546	365	15,801	7,046	8,755	25,469	11,358	14,111	41,635	18,404	23,231
DADE	0	0	0	0		0	0		0	0	0	0
DAWSON	3	1,194,556	299	9,721	1,202	8,520	20,601	2,547	18,054	30,621	3,748	26,873
DECATUR	169	37,178,710	9,295	424,209	574,799	-150,590	594,488	806,861	-212,373	1,027,992	1,381,660	-353,668
DEKALB	0	0	0	0		0	0		0	0	0	0
DODGE	86	4,251,172	1,063	42,783	43,646	-863	51,014	52,042	-1,028	94,860	95,689	-828
DOOLY	82	6,599,312	1,650	113,509	33,274	80,234	111,806	46,377	65,429	226,965	79,651	147,313
DOUGHERTY	40	12,284,369	3,071	146,110	81,072	65,038	226,585	125,726	100,859	375,766	206,798	168,968
DOUGLAS	0	0	0	0		0	0		0	0	0	0
EARLY	285	22,565,547	5,641	267,176	387,924	-120,748	349,766	492,053	-142,287	622,583	879,977	-257,394
ECHOLS	50	2,638,965	660	36,946	66,767	-29,821	51,816	74,062	-22,246	89,422	140,829	-51,408
EFFINGHAM	64	11,186,610	2,797	95,735	26,693	69,042	189,020	52,703	136,317	287,552	79,396	208,156
ELBERT	22	4,011,308	1,003	41,762	35,572	6,189	67,077	57,136	9,941	109,842	92,708	17,134
EMANUEL	131	9,670,433	2,418	104,944	81,552	23,392	133,916	105,159	28,757	241,278	186,710	54,567
EVANS	12	1,014,934	254	8,595	5,998	2,597	14,209	10,057	4,152	23,058	16,055	7,003

Forest Land Conservation Use Valuation Assessment 2013

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
FANNIN	0	0	0	0		0	0		0	0	0	0
FAYETTE	0	0	0	0		0	0		0	0	0	0
FLOYD	23	1,291,048	323	11,319	6,263	5,055	23,998	13,279	10,719	35,640	19,543	16,097
FORSYTH	0	0	0	0		0	0		0	0	0	0
FRANKLIN	1	109,823	27	893	1,100	-207	1,852	2,282	-430	2,772	3,382	-610
FULTON	45	18,183,490	4,546	190,581	131,789	58,792	336,431	188,102	148,329	531,558	319,891	211,667
GILMER	5	1,603,119	401	13,058	18,703	-5,648	27,734	45,292	-17,558	41,191	63,995	-22,805
GLASCOCK	39	2,433,774	608	29,789	63,761	-33,972	41,106	88,095	-46,989	71,503	151,857	-80,353
GLYNN	66	8,078,016	2,020	45,827	22,913	22,913	131,106	65,553	65,553	178,953	88,466	90,486
GORDON	8	2,487,234	622	24,375	12,140	12,235	48,267	24,040	24,227	73,264	36,180	37,083
GRADY	52	13,309,428	3,327	176,350	117,611	58,739	188,994	127,234	61,760	368,671	244,845	123,826
GREENE	87	12,431,926	3,108	76,146	73,149	2,996	174,047	167,199	6,848	253,301	240,348	12,952
GWINNETT	0	0	0	0		0	0		0	0	0	0
HABERSHAM	1	506,352	127	5,461	3,618	1,843	7,469	4,948	2,521	13,057	8,565	4,492
HALL	2	3,158,567	790	19,741	11,577	8,164	60,802	35,657	25,145	81,333	47,235	34,089
HANCOCK	195	19,831,222	4,958	365,291	77,603	287,688	281,465	65,953	215,512	651,714	143,557	508,157
HARALSON	27	6,632,447	1,658	73,089	39,982	33,107	111,624	61,061	50,563	186,371	101,044	85,328
HARRIS	98	20,872,277	5,218	128,156	115,253	12,903	387,389	336,186	51,203	520,763	451,439	69,324
HART	0	0	0	0		0	0		0	0	0	0
HEARD	56	7,359,413	1,840	51,074	40,320	10,755	112,378	88,715	23,663	165,292	129,035	36,257
HENRY	0	0	0	0		0	0		0	0	0	0
HOUSTON	50	8,188,661	2,047	81,477	64,102	17,376	109,237	85,941	23,296	192,761	150,043	42,719
IRWIN	31	2,307,444	577	28,557	14,399	14,158	36,204	18,255	17,950	65,338	32,653	32,685
JACKSON	1	180,596	45	1,600	1,011	589	3,481	2,199	1,282	5,126	3,209	1,917
JASPER	63	11,734,062	2,934	181,244	401,088	-219,844	222,830	494,060	-271,230	407,008	895,148	-488,140
JEFF DAVIS	56	4,115,972	1,029	63,304	8,267	55,036	52,479	6,854	45,625	116,812	15,121	101,691
JEFFERSON	102	14,962,257	3,741	220,529	169,788	50,741	215,187	166,524	48,663	439,457	336,312	103,145
JENKINS	89	12,998,193	3,250	139,016	129,298	9,718	167,690	156,284	11,406	309,956	285,582	24,374
JOHNSON	84	1,630,450	408	24,317	65,789	-41,452	23,490	64,099	-40,609	48,215	129,888	-81,653
JONES	91	17,106,037	4,277	229,289	119,837	109,453	304,282	143,046	161,236	537,848	262,882	274,966
LAMAR	25	3,854,971	964	40,404	22,523	17,881	64,116	35,741	28,375	105,484	58,264	47,220
LANIER	32	2,624,432	656	41,587	33,394	8,192	44,510	35,742	8,768	86,753	69,136	17,616
LAURENS	57	3,063,292	766	19,329	13,621	5,708	49,013	34,539	14,474	69,108	48,161	20,948
LEE	64	22,706,639	5,677	289,873	135,303	154,570	406,449	185,477	220,972	701,999	320,779	381,219
LIBERTY	31	9,703,007	2,426	122,063	71,453	50,611	154,084	90,196	63,888	278,573	161,649	116,924
LINCOLN	28	1,046,865	262	10,699	7,978	2,721	21,869	13,376	8,493	32,830	21,354	11,476
LONG	73	10,915,342	2,729	171,480	133,379	38,101	147,357	110,910	36,447	321,566	244,289	77,277
LOWNDES	39	12,514,802	3,129	91,396	63,016	28,379	182,571	96,279	86,292	277,096	159,295	117,801
LUMPKIN	3	2,474,222	619	22,567	31,836	-9,268	40,924	57,731	-16,807	64,110	89,566	-25,456
MACON	46	3,416,639	854	35,072	35,765	-693	61,500	62,715	-1,215	97,426	98,480	-1,054
MADISON	3	678,071	170	7,466	4,575	2,891	11,520	7,060	4,460	19,156	11,635	7,521
MARION	163	20,358,715	5,090	140,943	139,778	1,166	330,544	328,165	2,379	476,577	467,943	8,635
MCDUFFIE	64	8,377,279	2,094	65,343	34,009	31,333	144,005	74,951	69,054	211,442	108,961	102,481
MCINTOSH	21	9,168,769	2,292	90,688	37,554	53,134	143,794	59,545	84,249	236,774	97,100	139,675
MERIWETHER	69	16,980,716	4,245	231,685	63,992	167,693	325,452	86,715	238,737	561,382	150,707	410,675
MILLER	41	2,721,761	680	44,773	29,919	14,854	50,739	32,685	18,054	96,192	62,603	33,588
MITCHELL	36	3,454,965	864	70,098	35,803	34,295	51,769	26,442	25,327	122,731	62,245	60,486
MONROE	108	16,111,335	4,028	158,391	308,924	-150,533	247,180	482,115	-234,935	409,599	791,039	-381,441
MONTGOMERY	28	2,212,443	553	30,516	23,512	7,003	29,693	22,878	6,815	60,762	46,391	14,371
MORGAN	106	12,879,680	3,220	122,228	556,713	-434,484	234,578	1,069,522	-834,944	360,026	1,626,234	-1,266,208
MURRAY	6	2,069,707	517	12,004	5,971	6,033	32,080	15,958	16,122	44,601	21,929	22,673
MUSCOGEE	1	29,054	7	346	181	185	679	340	340	1,032	501	531
NEWTON	16	7,456,760	1,864	86,051	68,252	17,799	160,326	114,838	45,488	248,241	183,090	65,151
OCONEE	3	373,240	93	2,495	3,012	-517	6,905	7,884	-979	9,493	10,897	-1,403

Forest Land Conservation Use Valuation Assessment 2013

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
OGLETHORPE	97	5,597,705	1,399	42,878	42,345	533	108,539	98,952	9,587	152,816	141,297	11,519
PAULDING	3	1,586,896	397	16,567	22,905	-6,337	29,959	52,605	-22,646	46,923	75,510	-28,586
PEACH	7	894,728	224	12,128	10,593	1,535	15,210	13,286	1,924	27,562	23,879	3,683
PICKENS	10	4,518,953	1,130	30,218	18,130	12,088	72,755	43,650	29,105	104,103	61,780	42,323
PIERCE	27	1,885,230	471	17,042	9,443	7,599	31,483	17,445	14,038	48,996	26,888	22,108
PIKE	19	4,824,186	1,206	61,272	39,375	21,897	79,179	47,206	31,973	141,657	86,582	55,075
POLK	3	429,162	107	4,658	2,559	2,097	6,987	3,840	3,147	11,750	6,399	5,352
PULASKI	18	1,508,263	377	20,799	13,664	7,135	21,046	13,827	7,219	42,222	27,491	14,731
PUTNAM	43	10,460,742	2,615	77,703	42,574	35,129	150,478	82,379	68,099	230,796	124,953	105,843
QUITMAN	109	12,194,915	3,049	194,509	264,132	-69,624	196,009	234,569	-38,560	393,567	498,702	-105,135
RABUN	0	0	0	0		0	0		0	0	0	0
RANDOLPH	126	10,759,701	2,690	192,950	196,579	-3,630	178,396	202,672	-24,276	374,036	399,251	-25,216
RICHMOND	11	1,997,235	499	16,062		16,062	39,909		39,909	56,470	0	56,470
ROCKDALE	0	0	0	0		0	0		0	0	0	0
SCHLEY	55	8,121,521	2,030	99,911	4,393	95,518	154,146	5,956	148,190	256,087	10,349	245,738
SCREVEN	152	14,538,814	3,635	177,287	182,953	-5,666	196,696	203,707	-7,011	377,618	386,660	-9,042
SEMINOLE	27	13,012,051	3,253	178,265	184,188	-5,923	212,070	178,131	33,939	393,588	362,319	31,269
SPALDING	11	293,701	73	4,702	2,962	1,740	5,718	3,602	2,116	10,493	6,564	3,929
STEPHENS	1	315,560	79	3,572	2,784	788	5,806	4,525	1,281	9,457	7,309	2,149
STEWART	220	15,375,652	3,844	178,665	156,408	22,257	231,173	202,586	28,587	413,682	358,994	54,687
SUMTER	86	9,952,135	2,488	131,617	68,011	63,606	174,491	90,166	84,326	308,596	158,177	150,419
TALBOT	179	24,003,237	6,001	384,148	190,349	193,799	338,662	168,414	170,248	728,811	358,763	370,048
TALIAFERRO	145	14,210,393	3,553	291,998	463,491	-171,493	255,773	405,357	-149,584	551,324	868,847	-317,524
TATNALL	39	3,665,218	916	48,458	30,613	17,845	49,667	31,377	18,290	99,041	61,990	37,051
TAYLOR	85	8,942,720	2,236	72,794	80,160	-7,367	139,328	154,182	-14,854	214,358	234,342	-19,984
TELFAIR	113	8,533,262	2,133	119,030	56,724	62,307	131,361	62,706	68,655	252,524	119,430	133,095
TERRELL	93	5,863,473	1,466	79,157	49,859	29,298	96,653	60,879	35,774	177,276	110,738	66,538
THOMAS	102	61,970,485	15,493	503,129	431,885	71,245	911,834	928,697	-16,863	1,430,456	1,360,582	69,874
TIFT	4	1,029,724	257	12,545	6,924	5,622	15,409	8,503	6,906	28,211	15,427	12,784
TOOMBS	39	4,070,810	1,018	38,102	4,463	33,639	56,701	6,531	50,170	95,821	10,994	84,827
TOWNS	0	0	0	0		0	0		0	0	0	0
TREUTLEN	65	6,808,971	1,702	83,760	90,838	-7,078	81,664	88,315	-6,631	167,146	179,152	-12,007
TROUP	66	13,103,501	3,276	139,552	99,882	39,670	247,001	181,141	65,860	389,829	281,024	108,806
TURNER	71	3,262,465	816	52,261	43,679	8,582	45,675	38,174	7,501	98,752	81,854	16,899
TWIGGS	104	10,485,420	2,621	174,058	14,114	159,944	174,058	14,114	159,944	350,737	28,229	322,508
UNION	0	0	0	0		0	0		0	0	0	0
UPSON	88	10,242,052	2,561	168,993	125,616	43,377	0	116,785	-116,785	171,554	242,402	-70,847
WALKER	0	0	0	0		0	0		0	0	0	0
WALTON	7	614,674	154	7,568	6,654	915	11,524	9,292	2,232	19,246	15,946	3,301
WARE	220	14,105,781	3,526	222,871		222,871	238,345		238,345	464,742	0	464,742
WARREN	131	11,391,644	2,848	147,613	134,517	13,096	220,998	181,032	39,966	371,459	315,549	55,910
WASHINGTON	154	15,908,391	3,977	136,876	154,782	-17,907	268,470	274,348	-5,878	409,323	429,131	-19,808
WAYNE	156	49,276,993	12,319	615,962	592,594	23,369	936,263	923,367	12,896	1,564,544	1,515,960	48,584
WEBSTER	84	7,907,060	1,977	86,234	131,575	-45,341	137,867	204,289	-66,422	226,078	335,865	-109,786
WHEELER	58	4,823,412	1,206	80,918	59,833	21,085	75,805	56,500	19,305	157,929	116,333	41,595
WHITE	0	0	0	0		0	0		0	0	0	0
WHITFIELD	2	804,604	201	4,877	3,369	1,507	15,091	10,506	4,585	20,169	13,875	6,293
WILCOX	35	1,156,878	289	21,113	13,765	7,348	17,480	11,397	6,083	38,882	25,162	13,720
WILKES	162	13,200,491	3,300	135,400	226,134	-90,734	221,108	346,560	-125,452	359,808	572,694	-212,886
WILKINSON	44	4,510,677	1,128	56,113	28,579	27,534	88,680	45,166	43,514	145,921	73,745	72,176
WORTH	26	22,265,291	5,566	228,331	6,038	222,293	345,112	9,126	335,986	579,009	15,163	563,845
Total	8,184	1,150,040,052	287,514	13,374,310	11,228,387	2,145,923	18,459,134	15,900,744	2,558,390	32,120,958	27,129,131	4,991,827

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 2007.

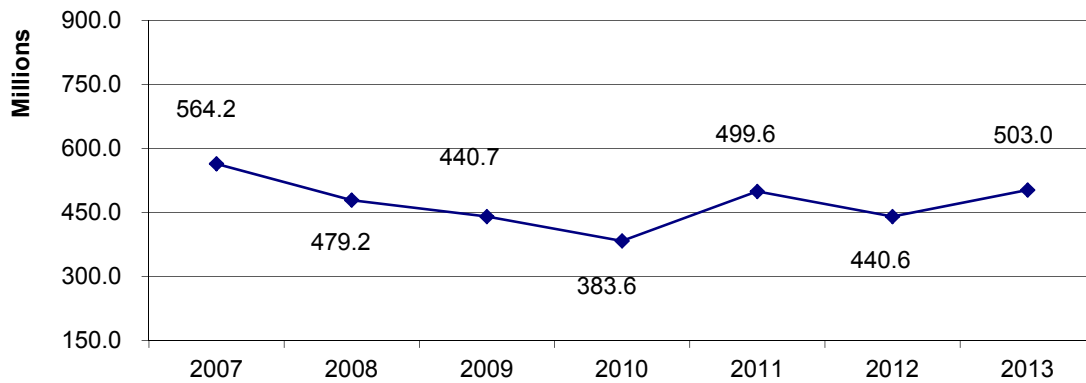


Figure 22: County and School Revenue from Timber shows the trend in value and revenue since 2007.

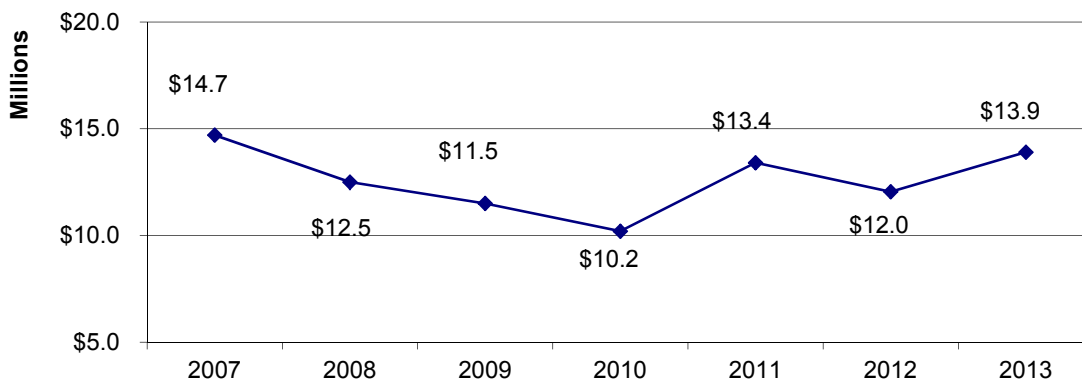


Table 11: 2012 Timber Revenue Reported on 2013 Tax Digests shows the timber revenue for 2012 which was reported on the 2013 tax digest.

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Appling	14,904	\$9,537,004	\$2,384	\$122,551	\$141,958	\$266,893
Atkinson	62,522	\$5,168,678	\$1,292	\$89,733	\$76,553	\$167,578
Bacon	9,075	\$5,003,916	\$1,251	\$69,995	\$77,561	\$148,807
Baker	115,419	\$946,193	\$237	\$8,072	\$14,066	\$22,375
Baldwin	6,772	\$1,965,302	\$491	\$17,373	\$33,528	\$51,392
Banks	1,141	\$481,143	\$120	\$4,320	\$6,981	\$11,421
Barrow	193	\$1,568	\$0	\$21	\$29	\$50
Bartow	4,236	\$1,134,946	\$284	\$10,986	\$20,316	\$31,586
Ben Hill	16,544	\$4,787,019	\$1,197	\$70,561	\$75,343	\$147,101
Berrien	17,932	\$4,613,899	\$1,153	\$77,098	\$64,595	\$142,846
Bibb	-	\$171,600	\$43	\$2,060	\$3,079	\$5,182
Bleckley	7,666	\$2,332,194	\$583	\$34,897	\$33,234	\$68,714
Brantley	18,348	\$7,880,329	\$1,970	\$120,591	\$141,712	\$264,273
Brooks	7,008	\$3,117,734	\$779	\$35,932	\$46,984	\$83,695
Bryan	16,636	\$6,966,134	\$1,742	\$63,665	\$108,233	\$173,640
Bulloch	21,893	\$8,294,380	\$2,074	\$86,593	\$82,529	\$171,196
Burke	138,941	\$8,425,568	\$2,106	\$52,782	\$115,852	\$170,740
Butts	47,188	\$345,450	\$86	\$4,893	\$6,564	\$11,543
Calhoun	20,775	\$2,364,149	\$591	\$30,942	\$41,354	\$72,887
Camden	14,415	\$6,729,999	\$1,682	\$78,741	\$104,315	\$184,738
Candler	9,615	\$2,517,973	\$629	\$31,087	\$33,225	\$64,941
Carroll	6,938	\$2,077,240	\$519	\$17,657	\$40,506	\$58,682
Catoosa	285	\$105,988	\$26	\$667	\$1,983	\$2,676
Charlton	24,320	\$14,278,372	\$3,570	\$271,004	\$260,580	\$535,154
Chatham	2,334	\$503,505	\$126	\$5,996	\$7,996	\$14,118
Chattahoochee	4,427	\$687,067	\$172	\$5,934	\$11,680	\$17,786
Chattooga	3,806	\$1,281,874	\$320	\$16,466	\$18,232	\$35,018
Cherokee	4,174	\$871,524	\$218	\$5,053	\$16,951	\$22,222
Clarke	-	\$0	\$0	\$0	\$0	\$0
Clay	109,758	\$1,773,805	\$443	\$28,321	\$22,451	\$51,215
Clayton	-	\$0	\$0	\$0	\$0	\$0
Clinch	102,301	\$16,544,533	\$4,136	\$181,262	\$259,369	\$444,767
Cobb	18	\$6,200	\$2	\$47	\$117	\$166
Coffee	23,707	\$8,002,752	\$2,001	\$62,798	\$129,757	\$194,556
Colquitt	18,843	\$3,336,873	\$834	\$46,846	\$27,653	\$75,333
Columbia	17,122	\$3,024,703	\$756	\$19,364	\$56,229	\$76,349
Cook	1,732	\$1,206,581	\$302	\$14,358	\$19,384	\$34,044
Coweta	6,246	\$996,448	\$249	\$6,556	\$18,524	\$25,329
Crawford	9,675	\$3,220,280	\$805	\$40,350	\$51,524	\$92,679
Crisp	2,409	\$674,601	\$169	\$7,303	\$11,772	\$19,244

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Dade	371	\$285,781	\$71	\$1,841	\$4,335	\$6,247
Dawson	-	\$385,486	\$96	\$3,137	\$6,648	\$9,881
Decatur	20,464	\$7,387,085	\$1,847	\$84,287	\$118,119	\$204,253
Dekalb	-	\$0	\$0	\$0	\$0	\$0
Dodge	13,892	\$5,360,172	\$1,340	\$53,945	\$64,322	\$119,607
Dooly	52,885	\$2,154,559	\$539	\$37,058	\$36,503	\$74,100
Dougherty	9,539	\$652,039	\$163	\$7,755	\$12,027	\$19,945
Douglas	529	\$243,380	\$61	\$2,981	\$4,831	\$7,873
Early	11,085	\$3,838,152	\$960	\$45,444	\$59,491	\$105,895
Echols	118,436	\$12,438,737	\$3,110	\$174,142	\$192,800	\$370,052
Effingham	16,001	\$7,271,714	\$1,818	\$62,231	\$122,870	\$186,919
Elbert	7,692	\$918,121	\$230	\$9,559	\$15,353	\$25,142
Emanuel	59,065	\$9,918,762	\$2,480	\$107,638	\$137,355	\$247,473
Evans	6,398	\$2,219,841	\$555	\$18,735	\$31,078	\$50,368
Fannin	148	\$46,053	\$12	\$238	\$640	\$890
Fayette	-	\$140,069	\$35	\$800	\$2,801	\$3,636
Floyd	6,692	\$2,237,537	\$559	\$19,617	\$41,561	\$61,737
Forsyth	-	\$64,605	\$16	\$311	\$1,053	\$1,380
Franklin	1,562	\$311,677	\$78	\$2,535	\$5,257	\$7,870
Fulton	-	\$70,512	\$18	\$720	\$1,305	\$2,043
Gilmer	-	\$293,482	\$73	\$2,097	\$5,077	\$7,247
Glascocock	-	\$2,231,847	\$558	\$27,318	\$37,696	\$65,572
Glynn	9,787	\$5,506,043	\$1,377	\$31,236	\$89,363	\$121,976
Gordon	1,207	\$590,574	\$148	\$5,788	\$11,461	\$17,397
Grady	26,964	\$1,606,048	\$402	\$21,280	\$22,806	\$44,488
Greene	22,678	\$3,176,388	\$794	\$19,456	\$44,469	\$64,719
Gwinnett	-	\$50,190	\$13	\$371	\$994	\$1,378
Habersham	-	\$65,796	\$16	\$710	\$970	\$1,696
Hall	1,616	\$55,299	\$14	\$346	\$1,065	\$1,425
Hancock	28,371	\$7,947,415	\$1,987	\$132,722	\$112,798	\$247,507
Haralson	12,503	\$4,905,090	\$1,226	\$54,054	\$82,553	\$137,833
Harris	23,376	\$4,804,312	\$1,201	\$29,498	\$86,045	\$116,744
Hart	263	\$313,776	\$78	\$1,660	\$4,380	\$6,118
Heard	10,532	\$2,873,783	\$718	\$19,944	\$43,883	\$64,545
Henry	1,113	\$1,035,453	\$259	\$14,645	\$20,709	\$35,613
Houston	7,848	\$1,715,400	\$429	\$17,068	\$22,883	\$40,380
Irwin	15,122	\$2,436,388	\$609	\$30,153	\$38,227	\$68,989
Jackson	1,407	\$248,341	\$62	\$2,200	\$4,787	\$7,049
Jasper	3,758	\$3,212,367	\$803	\$49,618	\$61,003	\$111,424
Jeff Davis	22,284	\$6,470,733	\$1,618	\$99,520	\$82,502	\$183,640
Jefferson	22,682	\$4,171,477	\$1,043	\$61,483	\$59,994	\$122,520
Jenkins	27,204	\$5,452,888	\$1,363	\$58,319	\$70,348	\$130,030
Johnson	9,254	\$4,368,090	\$1,092	\$65,146	\$62,931	\$129,169

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Jones	10,771	\$3,465,347	\$866	\$46,450	\$55,446	\$102,762
Lamar	3,559	\$689,180	\$172	\$7,223	\$11,462	\$18,857
Lanier	3,136	\$1,424,497	\$356	\$22,573	\$24,159	\$47,088
Laurens	31,329	\$10,355,673	\$2,589	\$65,344	\$165,691	\$233,624
Lee	15,199	\$2,742,518	\$686	\$35,011	\$47,994	\$83,691
Liberty	17,808	\$4,418,079	\$1,105	\$55,579	\$70,159	\$126,843
Lincoln	6,551	\$1,539,613	\$385	\$15,735	\$26,381	\$42,501
Long	34,187	\$7,733,222	\$1,933	\$121,489	\$104,398	\$227,820
Lowndes	14,316	\$3,857,437	\$964	\$28,171	\$56,267	\$85,402
Lumpkin	1,609	\$254,363	\$64	\$2,320	\$4,207	\$6,591
Macon	15,377	\$3,190,409	\$798	\$32,750	\$57,427	\$90,975
Madison	2,359	\$844,385	\$211	\$9,298	\$14,346	\$23,855
Marion	12,965	\$3,805,715	\$951	\$26,347	\$55,358	\$82,656
McDuffie	14,385	\$2,422,201	\$606	\$18,893	\$41,638	\$61,137
McIntosh	26,075	\$6,145,516	\$1,536	\$60,785	\$96,380	\$158,701
Meriwether	17,352	\$3,395,979	\$849	\$46,335	\$62,788	\$109,972
Miller	2,831	\$1,000,977	\$250	\$16,466	\$17,989	\$34,705
Mitchell	18,463	\$2,722,764	\$681	\$55,242	\$40,798	\$96,721
Monroe	195,611	\$2,408,615	\$602	\$23,679	\$36,953	\$61,234
Montgomery	19,300	\$3,684,548	\$921	\$50,821	\$49,450	\$101,192
Morgan	6,763	\$1,556,326	\$389	\$14,770	\$28,345	\$43,504
Murray	1,324	\$290,389	\$73	\$1,684	\$4,501	\$6,258
Muscogee	-	\$196,827	\$49	\$3,364	\$4,600	\$8,013
Newton	1,032	\$416,936	\$104	\$4,811	\$8,339	\$13,254
Oconee	2,605	\$521,263	\$130	\$3,501	\$9,122	\$12,753
Oglethorpe	23,610	\$4,011,598	\$1,003	\$30,738	\$71,808	\$103,549
Paulding	1,474	\$829,232	\$207	\$6,816	\$15,655	\$22,678
Peach	1,247	\$361,416	\$90	\$4,899	\$6,144	\$11,133
Pickens	3,846	\$310,342	\$78	\$2,075	\$4,997	\$7,150
Pierce	10,421	\$6,060,598	\$1,515	\$54,788	\$101,212	\$157,515
Pike	1,433	\$335,499	\$84	\$4,261	\$5,109	\$9,454
Polk	5,925	\$1,579,098	\$395	\$17,133	\$25,708	\$43,236
Pulaski	10,146	\$1,249,381	\$312	\$17,229	\$17,434	\$34,975
Putnam	5,674	\$2,360,962	\$590	\$17,534	\$33,962	\$52,086
Quitman	8,956	\$2,427,464	\$607	\$38,718	\$34,162	\$73,487
Rabun	-	\$0	\$0	\$0	\$0	\$0
Randolph	18,446	\$5,764,268	\$1,441	\$88,597	\$95,572	\$185,610
Richmond	2,045	\$1,022,334	\$256	\$8,222	\$20,428	\$28,906
Rockdale	274	\$114,935	\$29	\$2,379	\$2,988	\$5,396
Schley	5,813	\$1,901,568	\$475	\$23,393	\$31,718	\$55,586
Screven	1,276,315	\$13,322,713	\$3,331	\$162,457	\$180,243	\$346,031
Seminole	4,354	\$1,173,033	\$293	\$16,071	\$19,118	\$35,482
Spalding	-	\$309,703	\$77	\$4,958	\$6,030	\$11,065

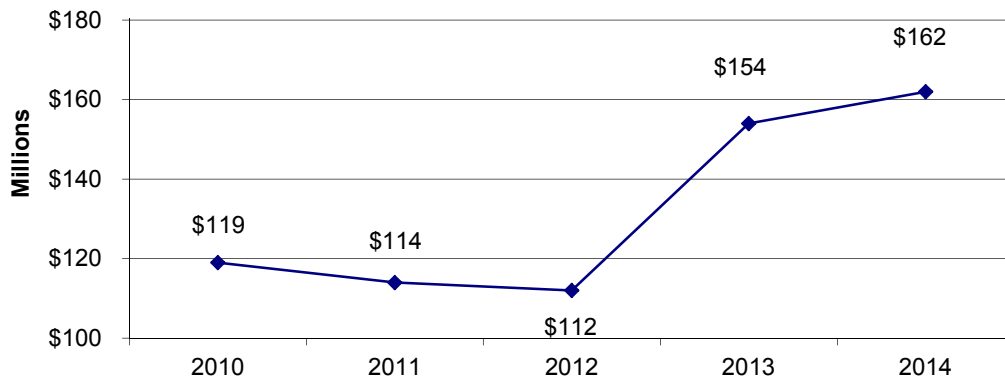
County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Stephens	1,977	\$145,950	\$36	\$1,652	\$2,685	\$4,373
Stewart	31,858	\$7,616,251	\$1,904	\$88,501	\$114,510	\$204,915
Sumter	128,792	\$3,756,790	\$939	\$49,683	\$65,868	\$116,490
Talbot	12,373	\$2,965,971	\$741	\$47,467	\$41,847	\$90,055
Taliaferro	8,161	\$2,704,255	\$676	\$55,545	\$48,674	\$104,895
Tattnall	29,459	\$8,707,211	\$2,177	\$115,118	\$117,991	\$235,286
Taylor	8,137	\$2,131,035	\$533	\$17,347	\$33,202	\$51,082
Telfair	22,010	\$9,440,765	\$2,360	\$131,689	\$145,331	\$279,380
Terrell	3,996	\$1,100,424	\$275	\$14,856	\$18,139	\$33,270
Thomas	31,695	\$4,211,005	\$1,053	\$34,197	\$61,818	\$97,068
Tift	4,701	\$911,129	\$228	\$11,100	\$13,634	\$24,962
Toombs	17,638	\$4,925,491	\$1,231	\$46,103	\$68,740	\$116,074
Towns	-	\$0	\$0	\$0	\$0	\$0
Treutlen	71,553	\$4,057,047	\$1,014	\$49,922	\$48,685	\$99,621
Troup	8,205	\$3,376,201	\$844	\$35,092	\$63,641	\$99,577
Turner	4,887	\$2,315,929	\$579	\$37,099	\$32,423	\$70,101
Twiggs	10,195	\$5,325,555	\$1,331	\$88,404	\$88,404	\$178,139
Union	-	\$0	\$0	\$0	\$0	\$0
Upton	7,651	\$2,323,474	\$581	\$38,337	\$0	\$38,918
Walker	9,387	\$585,972	\$146	\$2,757	\$10,198	\$13,101
Walton	3,223	\$951,805	\$238	\$11,735	\$15,689	\$27,662
Ware	-	\$10,191,283	\$2,548	\$161,022	\$172,202	\$335,772
Warren	17,898	\$3,960,728	\$990	\$51,323	\$68,917	\$121,230
Washington	238,770	\$7,403,106	\$1,851	\$63,696	\$112,890	\$178,437
Wayne	-	\$14,732,265	\$3,683	\$184,153	\$279,913	\$467,749
Webster	5,727	\$1,694,913	\$424	\$18,485	\$28,693	\$47,602
Wheeler	7,334	\$3,691,245	\$923	\$61,924	\$58,012	\$120,859
White	483	\$27,642	\$7	\$254	\$484	\$745
Whitfield	591	\$270,044	\$68	\$1,637	\$5,065	\$6,770
Wilcox	29,376	\$4,183,098	\$1,046	\$76,342	\$63,207	\$140,595
Wilkes	168,399	\$6,396,157	\$1,599	\$65,613	\$107,136	\$174,348
Wilkinson	83,015	\$5,963,188	\$1,491	\$74,182	\$117,236	\$192,909
Worth	12,572	\$3,866,654	\$967	\$39,653	\$59,933	\$100,553
Total	4,296,995	\$503,002,492	\$125,749	\$6,064,278	\$7,839,665	\$14,029,692

Georgia's Unclaimed Property Program

Georgia's Unclaimed Property Program has a team of dedicated professionals who provide customer service to holders and owners of lost property. The program annually receives unclaimed property from corporations, banks, insurance companies, local governments and state agencies. The lost property represents un-cashed checks, money orders, stocks, bonds, accounts, or safe deposit boxes. The program has an active outreach program to locate owners of lost property.

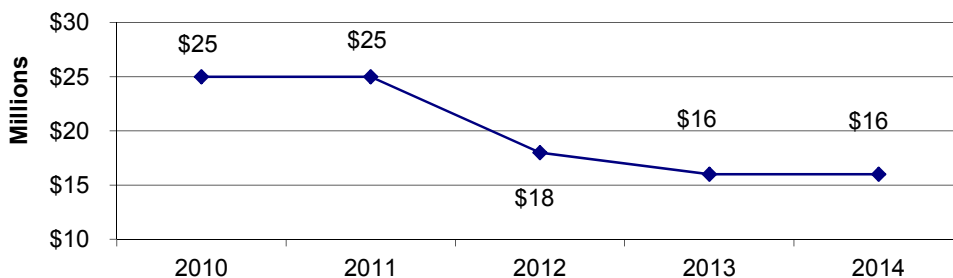
Unclaimed Property Receipts

For Fiscal Year 2014 the program received over \$162 million dollars in unclaimed funds. Along with the funds, the holders are required to furnish reports which include lost owner information such as name, last known address, account number, or social security number. Once the reports have been processed, owner information is made available on the Department of Revenue's website for an owner search.



Unclaimed Property Paid Claims

Each year, Georgia's Unclaimed Property Program returns property to its rightful owners. Through the claim process, owners and lost property are reunited. Potential owners may request a claim form online or contact a customer service representative by telephone. Claim forms can be mailed, emailed or faxed. Each claim request is researched to determine if other property is available and to verify the rightful owner. In Fiscal Year 2014, the program returned over \$16 million dollars and 120,900 shares of stock to lost owners.



The program's customer representatives are available Monday through Friday from 8:00 am to 4:30 pm at 1-855-329-9863. The web address for the online search is located at www.dor.ga.gov.