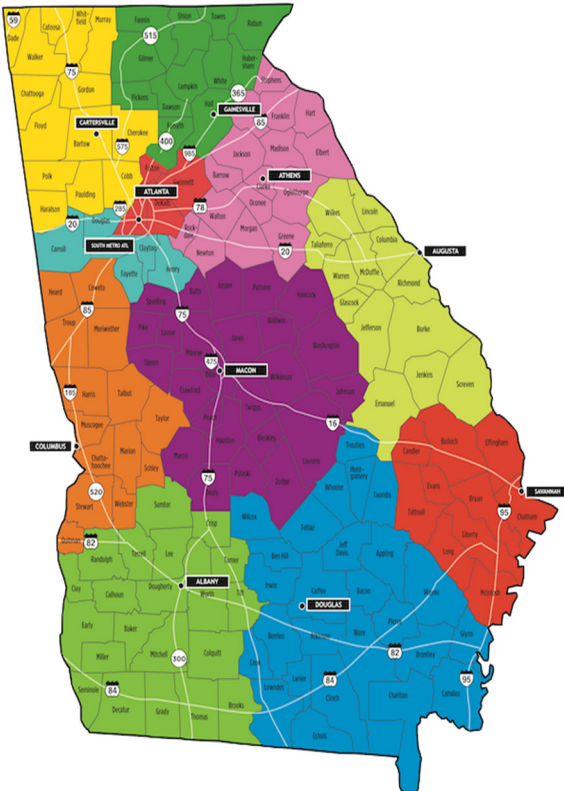


GEORGIA DEPARTMENT OF REVENUE



Property Tax Administration 2018 Annual Report

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.....	7
Figure 1: Average Level of Assessment	8
Figure 2: Average Level of Uniformity.....	8
Figure 3: Average Level of Assessment Bias.....	8
Value and Revenue	9
Figure 4: Total Assessed Value.....	9
Figure 5: Average Millage Rate	9
Table 3: 2018 Property Tax Millage Rates.....	10
Figure 6: Comparison of Total Revenue	14
Figure 7: 2017 Percentage of Total Revenue by Tax Type	14
Figure 8: 2017 County Tax Revenue by Property Class.....	15
Figure 9: Five-Year Comparison of County Tax Revenue	15
Figure 10: 2017 School Tax Revenue by Property Class.....	16
Figure 11: Five-Year Comparison of Total School Tax Revenue.....	16
Figure 12: 2017 State Tax Revenue by Property Class.....	17
Figure 13: Five-Year Comparison of State Tax Revenue	17
Performance Reviews of County Boards of Tax Assessors	18
List of Counties Where Performance Reviews Occurred.....	19
Public Utilities	20
Figure 14: Change in Public Utility Digest Value.....	21
Figure 15: Trend of Average Proposed Public Utility Equalization Ratios.....	21
Figure 16: Number of Public Utility Companies by Year	21
Table 4: 2017 Ratios Used to Propose 2018 Public Utility Assessments	22
Preferential Agricultural Assessment	23
Table 5: Preferential Agricultural Assessment Fiscal Impact.....	24
Table 6: Preferential Agricultural Assessment for 2017	25
Figure 17: Preferential Agricultural Total Tax Dollar.....	29
Figure 18: Preferential Agricultural Assessed Value Eliminated	29
Conservation Use Valuation	30
Table 7: Conservation Use Fiscal Impact.....	31
Table 8: Conservation Use Valuation Assessment.....	32
Figures 19: Conservation Use Revenue Shift	36

Figures 20: Conservation Use Assessed Value Eliminated	36
Forest Land Conservation Use	37
Table 9: Forest Land Conservation Use Fiscal Impact	38
Table 10: Forest Land Conservation Use Valuation Assessment.....	39
Taxation of Standing Timber	44
Figure 21: Statewide Timber Values	44
Figure 22: County and School Revenue from Timber	44
Table 11: 2016 Timber Revenue Reported on 2017 Tax Digests.....	45
Georgia’s Unclaimed Property Program.....	49
Unclaimed Property Receipts	49
Unclaimed Property Paid Claims.....	49



Lynnette T. Riley
Commissioner

State of Georgia
Department of Revenue

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April 25, 2019

The Honorable Brian Kemp, 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

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.

O.C.G.A. § 48-5-8 was amended in 2010 so that over five years between 2011 and 2015 the state levy phased out. Beginning in calendar year 2016, the state levy for ad valorem tax purposes is zero.

In 2016, the statutory deadline for submitting the annual property tax digests changed from August 1st to September 1st (See O.C.G.A. § 48-5-205). For 2016, eighty-six (86) counties submitted their 2016 tax digest by the September 1st deadline. For 2017, eighty-four(84) out of 159 counties submitted their 2017 digest by the September 1st deadline. The Department continues to encourage counties to achieve compliance with the law governing the digest submission due date.

- Of the 53 counties falling in the 2017 digest review year and which underwent extensive review, 4 county ad valorem tax digests failed to meet state standards for approval. None of the 2017 review year digests were subject to the \$5.00 per parcel penalty.
- Of the other 106 non-review counties examined in 2017, one county ad valorem tax digest failed to have an acceptable overall average **assessment ratio**¹, and one county's digest was rejected.
- Assessed values increased from \$387.6 billion in 2016 to \$403.5 billion in 2017 or a 4.1% increase from the values reported in 2016. The 2017 average millage rate of 28.74 increased from the 2016 average millage rate of 28.56.
- 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 provides 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 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 completed Performance Review of 35 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 39.4% in 2017 to 39.1% for tax year 2018.
- Equalization ratios for twelve (12) of the 158 counties accepted were proposed at a ratio less than 40% for tax year 2018.
- Figure 14 reflects the growth in the Public Utility Digest since 2012.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2012 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 5 and 6 and Figures 17 and 18 depict the impact of Preferential Agricultural Assessment.

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 2017 is 196,075 representing the elimination of approximately \$9.6 billion in value and total tax shift of approximately \$267 million. These values are expected to increase as county boards of tax assessors perform revaluations.

Tables 7 and 8, and Figures 19 and 20 depict the impact of Conservation Use Valuation.

Forest Land Protection Act of 2008

A new section was 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 a covenant.

One significant difference between this program and the Conservation Use Assessment 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 entered in this program. The grant formula is designed to reimburse local governments for one half of revenue reduction on the first 3% of digest value and 100% of the amount of revenue reduction that exceeds 3% of digest value.

Table 10 shows the number of properties enrolled in this program for 2017; the dollar amount of the revenue shift; and the amounts 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 2017 digests increased from \$670.8 million in 2016 to \$675.2 million in 2017, a .66% value increase. The revenue increased 1.0% from \$19.0 million to \$19.2 million.

Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 11.

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, uncashed checks, traveler checks, stocks and bonds.

Under the Act, when someone holds property (holder) that belongs to someone else (lost 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. § 48-5-342 requires examination of the digest of each county to ensure that all property valuations are reasonably uniform and equalized among the counties and within the counties.

O.C.G.A. § 48-5-349.5 requires 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 when adjusting property valuations 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.

O.C.G.A. § 48-5-304 prohibits the Commissioner from approving any digest where the value in dispute exceeds certain stated thresholds or where evidence exists that the county substantially failed to comply with laws regarding valuation of property.

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 her 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%.

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.

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

The Commissioner conditionally approves the digest and assesses a penalty of \$5 per taxable parcel of real property if a county's review year digest contains the same or similar deficiencies as the previous review year digest.

The 2017 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 2017 review year indicated that while four counties were deficient, no county was subject to the \$5 per parcel penalty for failure to correct prior digest deficiencies.

The review of the 106 non-review year counties resulted in no county being assessed state penalty.

Table 1: Review Year Counties Cited for Deficiencies

COUNTY	Deficiency	\$5 PARCEL PENALTY
Chattooga	Residential Coefficient of Dispersion	n/a
Polk	Residential Coefficient of Dispersion	n/a
Rockdale	Residential Coefficient of Dispersion	n/a
Ware	Residential Coefficient of Dispersion	n/a

Table 2: Non-Review Year Counties

COUNTY
Fulton County digest not accepted
Barrow County overall median level of assessment = 35.64

Figure 1: Average Level of Assessment shows the average Median Ratio from 2011 to 2017.

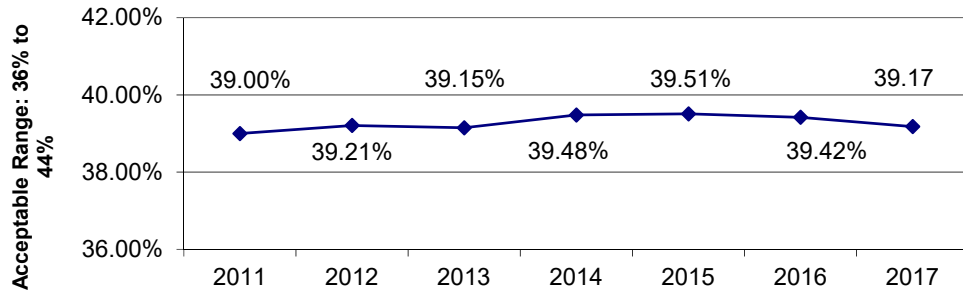


Figure 2: Average Level of Uniformity shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Case law indicates that this is the most important measure of fairness within a taxing jurisdiction.

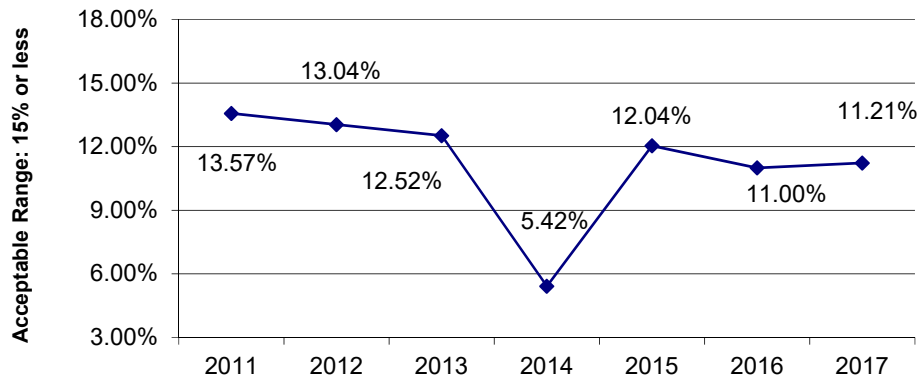
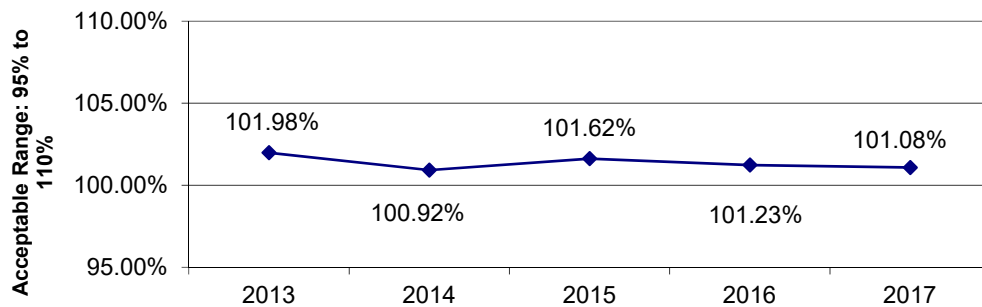


Figure 3: Average Level of Assessment Bias shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



Value and Revenue

Since the implementation of the current digest review procedures, counties have been performing either total or partial revaluations or updates to property valuations to conform to the state standards for acceptable digests. Property values increased from 2001 to 2008 between 6 and 9 percent annually. Assessed values decreased from 2010 to 2013 and have recovered to 2008 levels by digest year 2017.

Figure 4: Total Assessed Value shows the changes in property values since 2008.

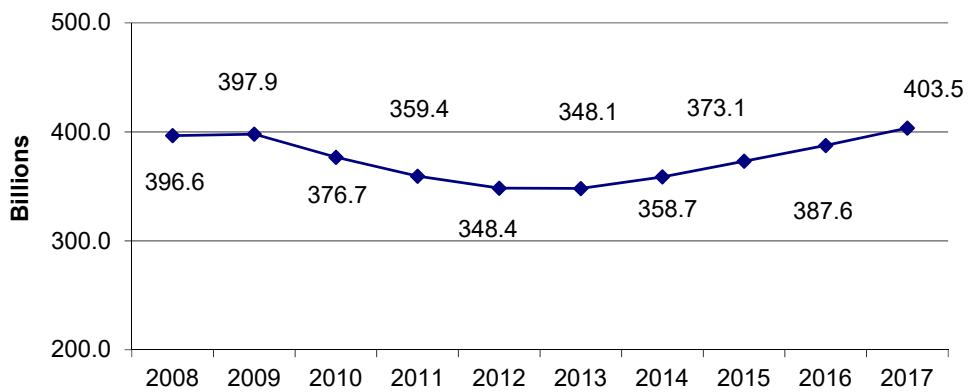


Figure 5: Average Millage Rate shows the average millage rate since 2011.

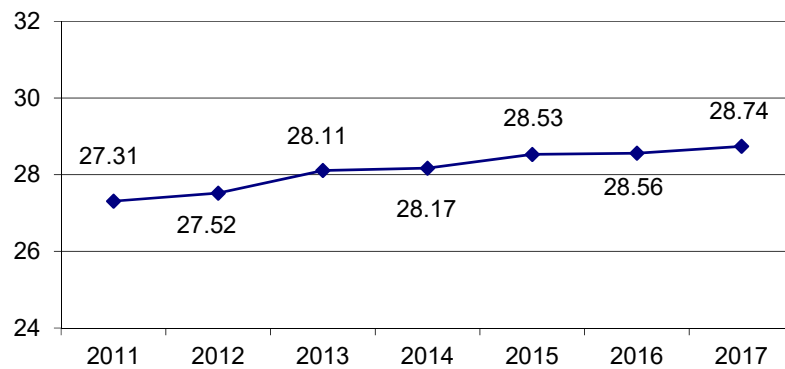


Table 3: 2018 Property Tax Mill Rates shows the unincorporated mill rates that include county, school, fire and special tax district mill rates.

COUNTY	CY2015	CY2016	CY2017	CY2018
Appling	27.890	27.844	27.844	27.842
Atkinson	32.222	32.172	32.172	32.172
Bacon	28.684	28.726	28.727	28.711
Baker	24.460	24.841	24.586	24.411
Baldwin	26.960	26.910	25.510	25.510
Banks	25.204	25.136	24.434	23.427
Barrow	30.301	30.152	29.116	30.249
Bartow	28.260	28.210	28.000	27.860
Ben Hill	33.139	33.242	34.795	34.791
Berrien	30.858	30.808	31.710	31.710
Bibb	32.647	34.597	37.466	39.966
Bleckley	29.470	29.414	29.386	29.119
Brantley	33.902	33.096	32.977	32.616
Brooks	28.051	28.997	29.206	28.712
Bryan	24.737	24.640	24.361	25.375
Bulloch	22.688	22.594	22.025	21.767
Burke	22.820	22.520	22.372	22.294
Butts	33.229	31.773	30.973	30.430
Calhoun	30.775	31.730	31.704	34.547
Camden	29.660	30.610	30.610	30.060
Candler	25.988	26.159	26.825	27.854
Carroll	27.964	26.350	26.340	26.259
Catoosa	25.340	25.987	24.706	23.905
Charlton	36.460	36.420	36.400	36.080
Chatham	33.354	33.304	34.314	36.564
Chattahoochee	25.734	25.655	25.653	26.250
Chattooga	26.368	25.573	29.040	27.574
Cherokee	29.400	29.113	28.812	28.588
Clarke	34.000	33.950	33.950	33.950
Clay	30.368	30.325	30.346	30.373
Clayton	35.007	35.691	35.691	35.596
Clinch	32.503	33.853	33.853	33.353
Cobb	29.460	28.750	28.750	30.350
Coffee	24.531	24.401	24.378	24.292
Colquitt	27.836	27.579	27.216	26.079
Columbia	26.987	26.937	27.937	27.839
Cook	29.015	28.965	28.920	28.917
Coweta	28.470	28.555	29.310	29.320
Crawford	28.580	30.030	30.030	30.030
Crisp	30.752	30.711	30.724	30.623
Dade	23.357	23.900	23.993	23.807
Dawson	24.684	23.916	23.916	23.916

COUNTY	CY2015	CY2016	CY2017	CY2018
Dekalb	44.590	44.190	44.090	43.990
Dodge	25.606	25.556	25.546	25.534
Dooly	34.509	34.459	34.459	34.459
Dougherty	40.273	40.206	40.175	43.175
Douglas	32.959	32.267	31.718	31.113
Early	27.599	26.650	25.750	25.724
Echols	35.251	34.647	34.633	34.616
Effingham	28.799	28.638	30.118	29.695
Elbert	29.350	29.351	31.418	29.095
Emanuel	26.787	28.836	28.770	28.708
Evans	23.814	25.679	25.273	25.889
Fannin	17.744	16.984	15.406	15.406
Fayette	30.307	29.543	29.095	28.978
Floyd	30.563	30.513	30.148	30.086
Forsyth	27.804	27.754	27.754	27.654
Franklin	29.731	29.181	27.931	26.863
Fulton	40.881	40.762	36.606	28.226
Gilmer	24.653	25.103	24.603	22.941
Glascock	28.680	28.630	28.630	28.616
Glynn	24.050	24.000	26.110	26.110
Gordon	29.980	29.703	29.636	28.803
Grady	27.515	27.853	27.690	29.090
Greene	20.295	20.185	20.209	21.611
Gwinnett	35.479	35.026	35.360	35.069
Habersham	25.769	26.074	27.278	26.713
Hall	27.235	27.166	27.850	28.150
Hancock	33.023	31.237	31.198	31.213
Haralson	30.660	30.640	28.838	29.557
Harris	24.750	24.700	27.200	26.540
Hart	19.811	20.513	19.380	19.772
Heard	22.633	22.583	22.583	22.228
Henry	39.551	38.361	38.361	38.361
Houston	24.520	24.020	24.432	24.409
Irwin	29.066	29.016	31.516	31.500
Jackson	33.608	33.239	33.048	32.812
Jasper	37.486	35.537	35.504	33.894
Jeff Davis	28.180	28.380	28.880	29.380
Jefferson	29.920	30.882	34.026	33.956
Jenkins	26.146	25.578	25.675	25.661
Johnson	29.375	30.185	30.185	30.193
Jones	34.035	35.985	35.985	35.985
Lamar	30.278	30.308	30.311	30.472
Lanier	32.822	32.824	32.702	32.676
Laurens	21.883	21.874	21.848	21.868
Lee	32.092	31.916	31.916	33.703

COUNTY	CY2015	CY2016	CY2017	CY2018
Liberty	35.020	34.469	36.266	37.045
Lincoln	31.481	30.165	31.165	32.165
Long	30.823	30.778	31.795	31.792
Lowndes	26.952	28.135	28.063	27.605
Lumpkin	28.022	29.906	28.928	28.371
Macon	28.211	29.311	29.302	29.070
Madison	28.715	28.704	31.280	31.189
Marion	23.569	23.448	23.821	23.825
McDuffie	25.040	27.490	27.490	28.490
McIntosh	26.624	26.574	26.574	26.574
Meriwether	32.966	32.924	33.932	35.144
Miller	38.442	36.876	36.907	37.967
Mitchell	36.424	36.374	35.970	35.271
Monroe	26.200	27.631	29.065	29.047
Montgomery	27.087	27.844	29.699	29.816
Morgan	26.796	26.458	25.907	25.569
Murray	22.754	22.694	24.694	24.694
Muscogee	41.300	40.550	40.501	40.971
Newton	34.333	34.333	34.333	34.333
Oconee	23.736	23.686	23.686	23.686
Oglethorpe	29.604	29.526	30.193	29.720
Paulding	30.777	30.237	30.549	30.128
Peach	31.605	31.555	31.689	31.535
Pickens	23.372	23.930	23.553	23.376
Pierce	27.470	27.260	27.137	27.036
Pike	30.293	31.801	34.273	34.558
Polk	27.294	27.212	27.212	27.555
Pulaski	28.549	28.759	28.767	28.740
Putnam	21.754	22.572	22.546	24.980
Quitman	32.013	31.938	31.992	31.982
Rabun	19.258	18.852	18.800	19.604
Randolph	35.340	35.575	35.440	35.301
Richmond	32.734	32.468	32.438	32.626
Rockdale	45.560	45.510	45.510	45.090
Schley	31.336	31.286	31.286	31.176
Screven	28.683	29.579	29.886	30.210
Seminole	30.801	30.459	31.779	30.871
Spalding	38.972	37.840	37.174	38.211
Stephens	33.210	31.710	32.210	31.710
Stewart	26.689	26.648	26.662	26.664
Sumter	30.808	31.478	31.449	31.449
Talbot	30.163	30.113	29.988	30.057
Taliaferro	38.790	38.583	38.596	38.502
Tattnall	28.581	28.372	27.723	28.205
Taylor	24.030	23.960	23.790	23.480
Telfair	31.955	31.858	31.991	32.173
Terrell	30.034	29.984	29.984	29.984

COUNTY	CY2015	CY2016	CY2017	CY2018
Thomas	24.539	24.139	23.962	23.569
Tift	30.499	30.491	30.461	30.320
Toombs	24.221	23.704	23.708	23.613
Towns	14.009	13.832	13.831	13.351
Treutlen	25.523	25.960	26.478	26.988
Troup	29.469	30.160	30.160	30.159
Turner	32.069	32.019	31.989	31.989
Twiggs	33.250	33.200	36.200	36.200
Union	17.725	17.575	17.566	17.893
Upson	34.190	34.180	33.620	30.660
Walker	26.046	24.469	26.460	26.457
Walton	34.757	33.955	33.265	33.440
Ware	32.910	32.603	32.694	32.636
Warren	32.408	32.358	30.358	30.358
Washington	27.385	26.836	30.328	30.195
Wayne	29.950	29.923	30.923	35.923
Webster	26.517	26.467	26.467	26.467
Wheeler	32.806	32.599	32.359	32.193
White	26.700	27.962	27.958	28.231
Whitfield	27.867	30.317	31.523	31.506
Wilcox	33.410	33.360	33.360	33.333
Wilkes	29.090	28.911	28.426	28.175
Wilkinson	32.150	32.082	34.440	34.440
Worth	28.701	28.651	28.651	28.651

Property tax continues to be the primary revenue source for local governments. Currently approximately \$11.7 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 municipalities.

Figure 6: Comparison of Total Revenue shows the total revenues collected.

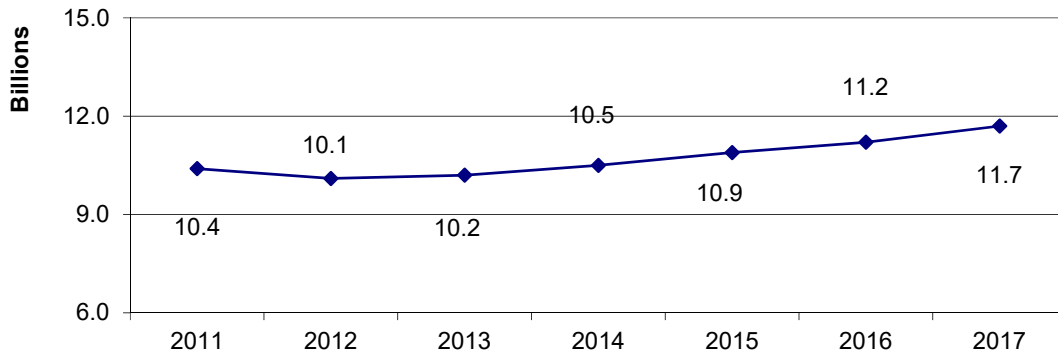


Figure 7: 2017 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for state, county and school purposes.

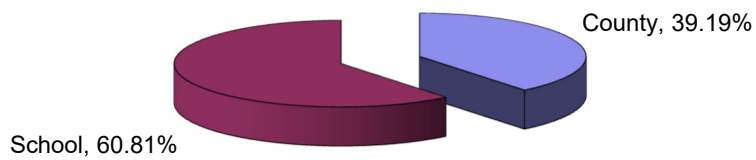


Figure 8: 2017 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county tax purposes.

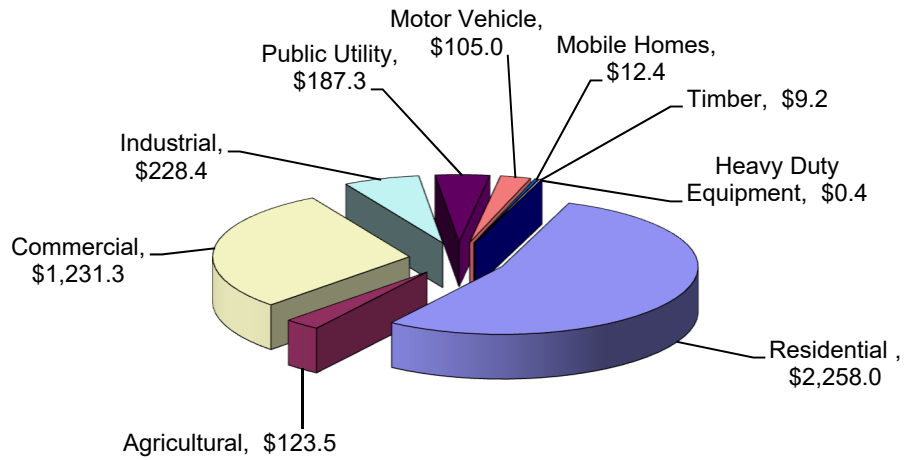


Figure 9: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2017 for county tax purposes and a five-year comparison.

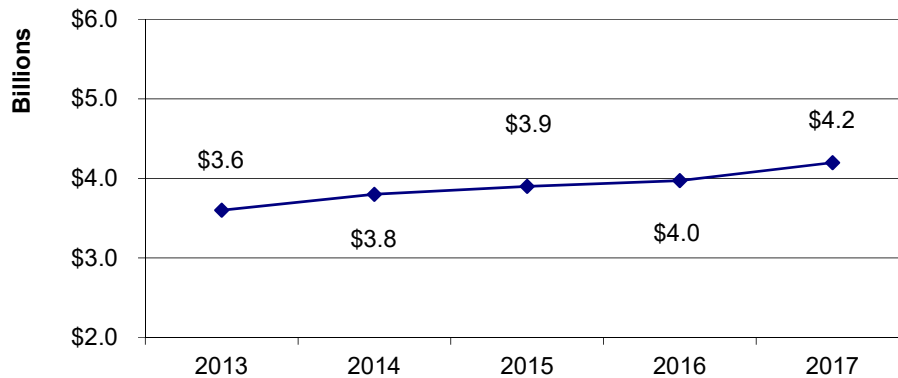


Figure 10: 2017 School Tax Revenue by Property Class shows the amount of tax revenue.

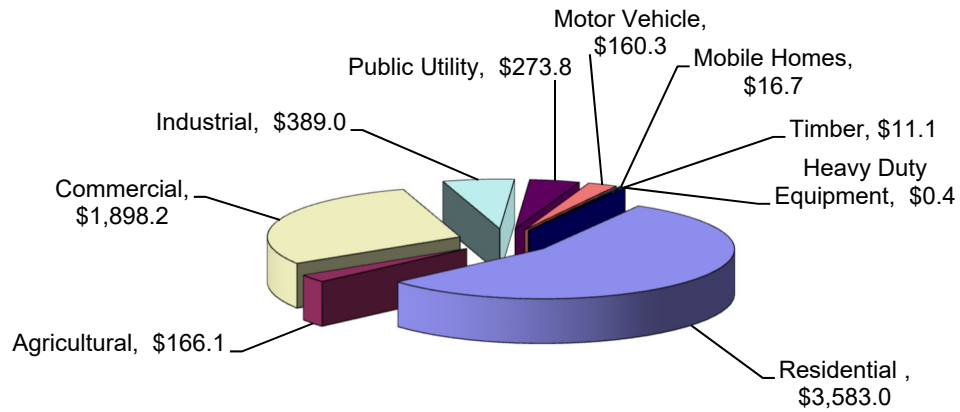


Figure 11: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.

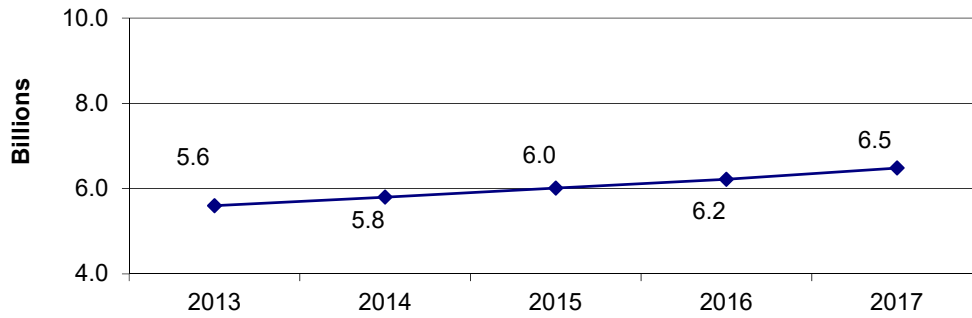
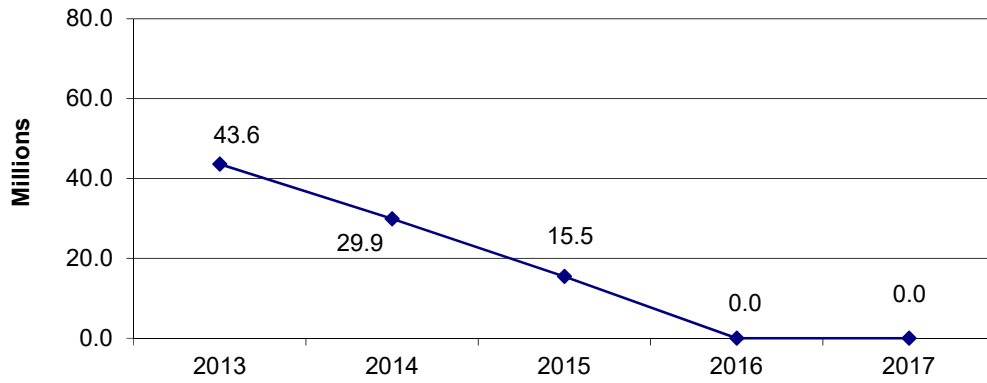


Figure 12: 2017 State Tax Revenue by Property Class

The State has phased out the State’s portion of property tax revenues which began descent in tax year 2011.

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



Performance Reviews of County Boards of Tax Assessors

In 2000 legislation was passed which provides that county governing authorities, by resolution, can 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 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. Since 2000, 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.

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

2018	Treutlen					
2017	Fulton					
2016	Echols	Hart	Spalding			
2015						
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 2017 digest was approved was comprised of Revenue Commissioner Lynnette T. Riley, State Auditor Greg Griffin, and Steve Stancil, Director of the State Properties Commission.

In determining each county's proposed assessed public utility values for 2017 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on 2016 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 2012.

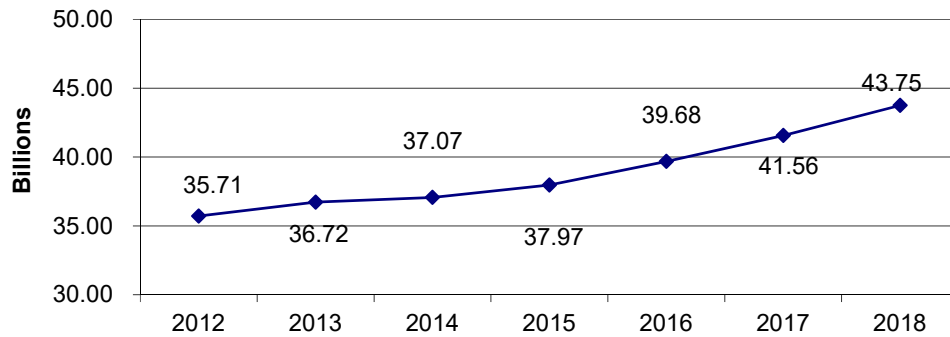


Figure 15: Trend of Average Proposed Public Utility Equalization Ratios below shows the trend of the statewide proposed public utility equalization ratios.

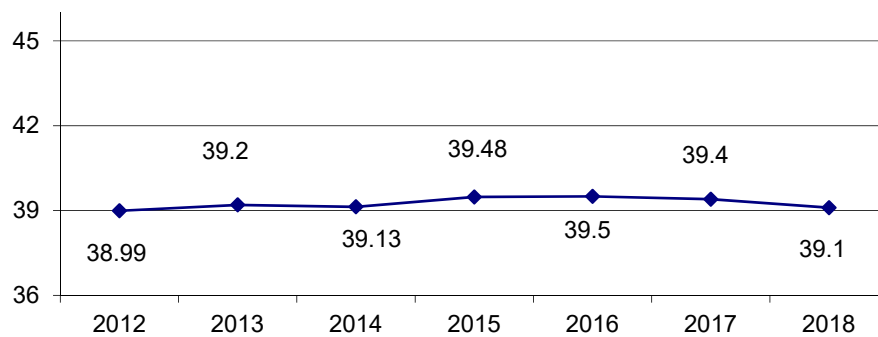


Figure 16: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

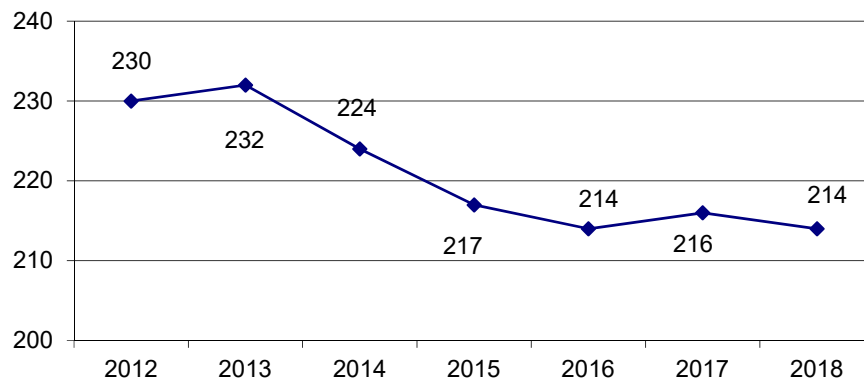


Table 4: 2017 Ratios Used to Propose 2018 Public Utility Assessments shows each county's proposed equalization ratio for assessment of the public utility properties.

Appling	38.37	Dade	38.00	Jefferson	41.47	Richmond	38.90
Atkinson	38.98	Dawson	40.64	Jenkins	41.38	Rockdale	37.23
Bacon	38.52	Decatur	40.04	Johnson	39.22	Schley	42.90
Baker	40.84	Dekalb	38.78	Jones	42.03	Screven	41.01
Baldwin	38.77	Dodge	38.47	Lamar	38.30	Seminole	38.28
Banks	38.16	Dooly	40.12	Lanier	40.12	Spalding	39.43
Barrow	35.64	Dougherty	40.72	Laurens	38.76	Stephens	38.07
Bartow	38.80	Douglas	38.25	Lee	37.78	Stewart	39.63
Ben Hill	38.07	Early	43.10	Liberty	39.92	Sumter	40.71
Berrien	37.85	Echols	39.89	Lincoln	37.44	Talbot	41.13
Bibb	40.62	Effingham	39.39	Long	41.05	Taliaferro	39.53
Bleckley	41.24	Elbert	39.12	Lowndes	38.70	Tattnall	38.73
Brantley	39.60	Emanuel	41.42	Lumpkin	38.11	Taylor	40.61
Brooks	38.08	Evans	39.63	Macon	38.93	Telfair	41.52
Bryan	40.23	Fannin	38.36	Madison	39.44	Terrell	39.67
Bulloch	38.98	Fayette	39.58	Marion	38.88	Thomas	39.09
Burke	39.82	Floyd	38.62	McDuffie	39.15	Tift	38.16
Butts	38.07	Forsyth	38.72	McIntosh	38.04	Toombs	39.11
Calhoun	38.88	Franklin	39.49	Meriwether	39.97	Towns	38.07
Camden	38.07	*Fulton	36.05	Miller	40.19	Treutlen	38.45
Candler	38.21	Gilmer	38.97	Mitchell	40.51	Troup	39.67
Carroll	38.44	Glascok	40.79	Monroe	39.03	Turner	40.19
Catoosa	39.43	Glynn	38.15	Montgomery	39.57	Twiggs	38.53
Charlton	38.31	Gordon	38.28	Morgan	39.26	Union	37.58
Chatham	38.35	Grady	39.01	Murray	39.14	Upton	38.54
Chattahoochee	38.35	Greene	38.14	Muscogee	39.99	Walker	36.69
Chattooga	36.34	Gwinnett	39.48	Newton	38.38	Walton	38.27
Cherokee	38.15	Habersham	38.49	Oconee	38.88	Ware	38.38
Clarke	39.29	Hall	38.76	Oglethorpe	37.61	Warren	39.09
Clay	39.01	Hancock	40.59	Paulding	39.31	Washington	42.48
Clayton	39.82	Haralson	39.74	Peach	39.24	Wayne	40.27
Clinch	38.88	Harris	40.58	Pickens	41.10	Webster	39.03
Cobb	38.43	Hart	38.04	Pierce	38.74	Wheeler	39.83
Coffee	39.77	Heard	39.22	Pike	37.02	White	39.09
Colquitt	38.48	Henry	39.36	Polk	38.87	Whitfield	38.49
Columbia	39.50	Houston	38.08	Pulaski	40.30	Wilcox	38.14
Cook	39.73	Irwin	38.02	Putnam	39.58	Wilkes	39.80
Coweta	38.03	Jackson	38.02	Quitman	37.13	Wilkinson	39.31
Crawford	39.50	Jasper	38.81	Rabun	39.43	Worth	39.24
Crisp	38.80	Jeff Davis	38.71	Randolph	39.04	Average	39.14

*Fulton County's 2016 sales ratio was used for 2017 and 2018 proposed public utility ratio.

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 2 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%
2005	13,020	-3.90%	\$194,743,119	22.80%	\$4,270,954	-0.78%
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%
2014	2,965	-15.21%	\$42,723,510	-16.88%	\$1,212,606	-15.99%
2015	2,680	-9.61%	\$37,974,985	-11.12%	\$1,082,504	-10.73%
2016	2,449	-8.62%	\$34,457,047	-9.26%	\$975,767	-9.86%
2017	2,343	-4.33%	\$33,352,616	-3.21%	\$945,489	-3.10%

Table 6: Preferential Agricultural Assessment for 2017 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact.

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	808	4,869,818	62,193	71,114	133,307
Atkinson	48	1,054,363	18,305	15,616	33,921
Bacon	58	730,198	10,023	10,953	20,976
Baker	106	3,657,702	38,183	51,746	89,929
Baldwin	0	0	0	0	
Banks	6	80,088	745	1,212	1,957
Barrow	0	0	0	0	
Bartow	25	274,454	2,488	5,212	7,700
Ben Hill	0	0	0	0	
Berrien	2	80,964	1,353	1,214	2,567
Bibb	2	12,444	220	247	467
Bleckley	0	0	0	0	
Brantley	0	0	0	0	
Brooks	17	916,881	12,601	13,817	26,418
Bryan	5	74,680	673	1,146	1,819
Bulloch	4	177,741	2,193	1,721	3,914
Burke	18	321,958	1,923	4,411	6,334
Butts	6	461,756	5,638	8,203	13,841
Calhoun	20	457,437	6,414	8,090	14,504
Camden	5	114,474	1,596	1,832	3,428
Candler	2	14,448	171	202	373
Carroll	16	305,286	2,547	5,495	8,042
Catoosa	0	0	0	0	
Charlton	0	0	0	0	
Chatham	0	0	0	0	
Chattahoochee	3	34,781	300	592	892
Chattooga	3	59,172	909	810	1,719
Cherokee	0	0	0	0	
Clarke	0	0	0	0	
Clay	1	44,530	764	587	1,351
Clayton	0	0	0	0	
Clinch	0	0	0	0	
Cobb	0	0	0	0	
Coffee	47	1,107,556	8,622	17,824	26,446
Colquitt	2	31,365	441	321	762
Columbia	0	0	0	0	
Cook	23	235,517	2,798	4,013	6,811

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Coweta	0	0	0	0	
Crawford	10	157,120	2,204	2,514	4,718
Crisp	3	106,649	1,294	1,861	3,155
Dade	11	182,630	1,549	2,832	4,381
Dawson	0	0	0	0	
Decatur	30	1,141,723	12,729	17,646	30,375
Dekalb	0	0	0	0	
Dodge	6	97,176	1,122	1,360	2,482
Dooly	15	415,490	7,502	6,816	14,318
Dougherty	5	505,040	6,348	9,309	15,657
Douglas	0	0	0	0	
Early	18	546,224	5,462	8,603	14,065
Echols	2	3,450	52	68	120
Effingham	0	0	0	0	
Elbert	2	17,794	213	301	514
Emanuel	9	248,750	2,922	3,406	6,328
Evans	41	367,510	3,372	5,232	8,604
Fannin	0	0	0	0	
Fayette	0	0	0	0	
Floyd	0	0	0	0	
Forsyth	0	0	0	0	
Franklin	0	0	0	0	
Fulton	0	0	0	0	
Gilmer	10	115,604	981	1,864	2,845
Glascock	4	33,073	404	542	946
Glynn	0	0	0	0	
Gordon	40	446,675	4,390	8,847	13,237
Grady	5	313,427	4,385	4,294	8,679
Greene	0	0	0	0	
Gwinnett	0	0	0	0	
Habersham	13	56,735	634	811	1,445
Hall	0	0	0	0	
Hancock	41	674,923	11,325	9,731	21,056
Haralson	0	0	0	0	
Harris	0	0	0	0	
Hart	0	0	0	0	
Heard	0	0	0	0	
Henry	1	13,730	175	324	499
Houston	0	0	0	0	
Irwin	38	445,761	6,631	6,994	13,625

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Jackson	3	19,738	186	431	617
Jasper	8	48,320	794	877	1,671
Jeff Davis	10	346,391	5,327	4,676	10,003
Jefferson	4	67,974	1,232	1,081	2,313
Jenkins	99	1,978,797	20,174	30,632	50,806
Johnson	0	0	0	0	
Jones	1	14,000	227	277	504
Lamar	0	0	0	0	
Lanier	7	136,013	2,152	2,296	4,448
Laurens	0	0	0	0	
Lee	7	951,080	13,430	16,924	30,354
Liberty	2	39,120	577	613	1,190
Lincoln	0	0	0	0	
Long	1	7,616	120	123	243
Lowndes	0	0	0	0	
Lumpkin	0	0	0	0	
Macon	16	326,535	3,551	6,017	9,568
Madison	9	26,652	354	453	807
Marion	3	33,359	236	558	794
McDuffie	3	26,393	205	520	725
McIntosh	0	0	0	0	
Meriwether	1	8,490	116	164	280
Miller	5	80,009	1,240	1,626	2,866
Mitchell	43	855,392	16,828	13,673	30,501
Monroe	1	5,010	67	79	146
Montgomery	2	10,078	148	1,227	1,375
Morgan	2	29,101	326	428	754
Murray	1	11,340	104	176	280
Muscogee	9	169,316	2,357	3,949	6,306
Newton	0	0	0	0	
Oconee	0	0	0	0	
Oglethorpe	3	56,575	470	1,238	1,708
Paulding	0	0	0	0	
Peach	2	110,390	1,613	1,885	3,498
Pickens	0	0	0	0	
Pierce	0	0	0	0	
Pike	0	0	0	0	
Polk	0	0	0	0	
Pulaski	14	340,961	4,787	4,766	9,553
Putnam	0	0	0	0	

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Quitman	0	0	0	0	
Rabun	0	0	0	0	
Randolph	41	768,199	13,480	13,773	27,253
Richmond	1	3,548	35	70	105
Rockdale	0	0	0	0	
Schley	12	157,455	1,938	2,988	4,926
Screven	104	691,196	9,315	10,805	20,120
Seminole	20	961,052	14,280	15,522	29,802
Spalding	0	0	0	0	
Stephens	0	0	0	0	
Stewart	25	294,710	3,423	4,435	7,858
Sumter	36	270,230	3,574	4,925	8,499
Talbot	1	22,284	355	313	668
Taliaferro	3	32,330	666	582	1,248
Tattnall	34	328,889	4,673	4,445	9,118
Taylor	6	104,780	838	1,654	2,492
Telfair	22	123,563	2,031	1,922	3,953
Terrell	30	501,694	6,773	8,270	15,043
Thomas	1	182,386	1,409	2,640	4,049
Tift	0	0	0	0	
Toombs	36	336,681	2,947	4,613	7,560
Towns	0	0	0	0	
Treutlen	1	12,160	158	164	322
Troup	0	0	0	0	
Turner	8	64,184	1,027	1,026	2,053
Twiggs	0	0	0	0	
Union	0	0	0	0	
Upson	0	0	0	0	
Walker	2	78,210	769	1,300	2,069
Walton	3	54,302	592	1,173	1,765
Ware	111	430,639	6,770	7,309	14,079
Warren	1	9,440	122	164	286
Washington	5	46,151	448	791	1,239
Wayne	14	241,490	3,121	4,347	7,468
Webster	1	17,790	160	311	471
Wheeler	0	0	0	0	
White	2	30,613	306	550	856
Whitfield	0	0	0	0	
Wilcox	14	265,825	4,851	4,017	8,868
Wilkes	15	188,680	2,211	3,160	5,371

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Wilkinson	1	14,168	205	283	488
Worth	6	414,220	5,203	6,420	11,623
Total	2,343	33,352,616	423,095	522,394	945,489

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.

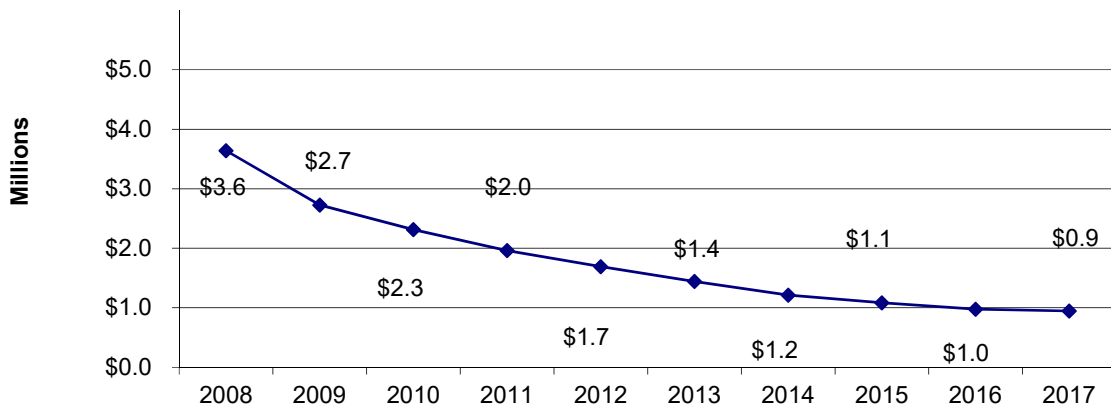
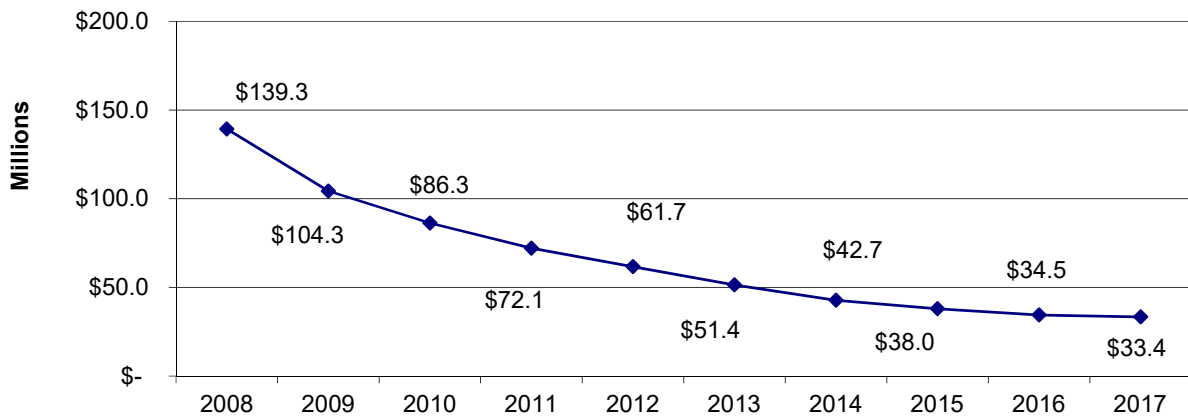


Figure 18: Preferential Agricultural Assessed Value Eliminated below illustrates the amount of revenue shift and value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.



Conservation Use Valuation

In 1991 the Legislature embraced the “current use” valuation concept by providing for the assessment of certain qualifying properties based on current use value rather than fair market value. The legislation also provided for the Commissioner to annually develop a table of current use values to be used in all counties. The table of current use values is based upon a specific 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 generally 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 Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Hall	2,133	269,370,831	1,804,785	4,902,160	6,706,945
Cherokee	1,915	265,915,600	1,458,015	5,172,058	6,630,073
Mitchell	1,931	183,891,643	3,617,700	2,991,216	6,608,916
Meriwether	2,587	159,759,960	2,187,593	3,081,610	5,269,203
Worth	2,113	183,246,830	2,301,580	2,840,326	5,141,906
Lumpkin	1,588	159,575,182	1,841,299	2,683,895	4,525,194
Jackson	2,800	153,674,976	1,465,815	2,839,790	4,305,605
Brooks	1,879	146,791,660	2,018,964	2,212,150	4,231,114
Oconee	2,048	178,244,218	1,197,816	3,030,152	4,227,968
Forsyth	730	156,274,496	947,180	3,081,421	4,028,601

Table 8: Conservation Use Valuation Assessment for Tax Year 2017 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.

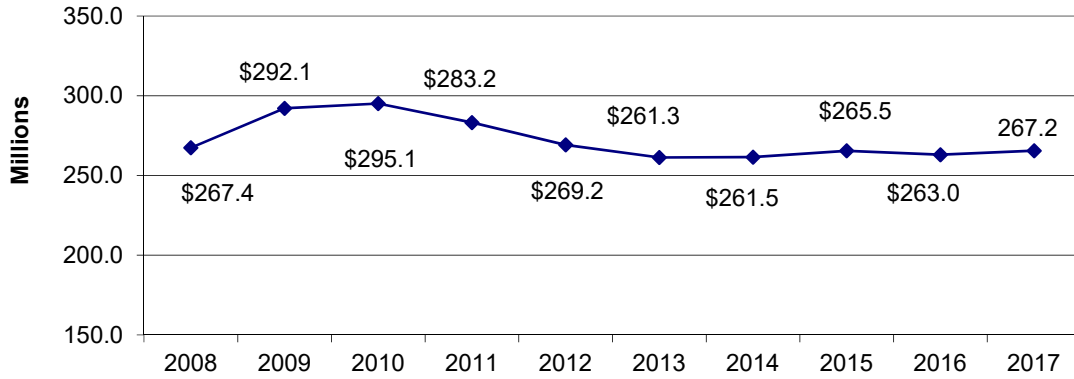
County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	110	1,586,145	20,257	23,162	43,419
Atkinson	951	12,564,087	218,125	186,087	404,212
Bacon	1,006	32,894,713	451,546	493,421	944,967
Baker	317	26,830,076	280,221	379,565	659,786
Baldwin	904	24,788,249	244,164	387,936	632,100
Banks	1,877	67,795,841	630,434	1,026,090	1,656,524
Barrow	1,400	103,822,077	876,804	1,920,708	2,797,512
Bartow	1,261	65,361,740	592,735	1,219,896	1,812,631
Ben Hill	671	24,608,519	410,101	446,152	856,253
Berrien	1,966	65,124,302	1,088,227	976,865	2,065,092
Bibb	519	20,353,880	359,287	403,292	762,579
Bleckley	845	34,882,962	525,001	500,012	1,025,013
Brantley	1,041	21,290,657	311,489	365,135	676,624
Brooks	1,879	146,791,660	2,018,964	2,212,150	4,231,114
Bryan	315	12,017,733	107,831	184,412	292,243
Bulloch	2,852	75,255,589	928,654	728,850	1,657,504
Burke	1,739	87,994,554	525,883	1,205,701	1,731,584
Butts	1,186	72,262,073	882,248	1,283,663	2,165,911
Calhoun	550	30,429,673	427,311	538,179	965,490
Camden	974	30,366,190	423,305	485,859	909,164
Candler	1,062	35,344,776	417,952	494,827	912,779
Carroll	2,559	76,502,273	637,715	1,370,693	2,008,408
Catoosa	604	36,033,953	250,436	639,819	890,255
Charlton	808	14,352,274	272,119	250,304	522,423
Chatham	169	32,928,023	380,088	547,626	927,714
Chattahoochee	93	2,147,156	18,539	36,542	55,081
Chattooga	1,377	40,841,455	628,749	555,642	1,184,391
Cherokee	1,915	265,915,600	1,458,015	5,172,058	6,630,073
Clarke	401	28,435,763	396,679	568,715	965,394
Clay	521	15,524,560	266,479	204,629	471,108
Clayton	168	12,519,069	207,766	239,052	446,818
Clinch	405	16,763,850	183,614	308,455	492,069
Cobb	565	66,645,800	459,190	1,236,342	1,695,532
Coffee	2,517	131,142,222	1,020,942	2,110,472	3,131,414
Colquitt	2,672	122,903,346	1,729,590	1,258,530	2,988,120
Columbia	4,859	85,993,505	636,008	1,573,681	2,209,689
Cook	1,255	62,787,651	745,980	1,069,839	1,815,819
Coweta	2,029	120,560,990	801,443	2,241,229	3,042,672

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Crawford	1,017	22,395,196	314,346	358,323	672,669
Crisp	988	41,538,452	503,861	724,846	1,228,707
Dade	628	25,723,153	218,522	398,940	617,462
Dawson	993	110,350,893	898,036	1,741,116	2,639,152
Decatur	1,734	138,086,812	1,544,984	2,134,270	3,679,254
Dekalb	14	491,950	4,970	11,453	16,423
Dodge	1,796	37,829,862	436,784	529,618	966,402
Dooly	1,566	83,531,942	1,508,169	1,370,258	2,878,427
Dougherty	277	23,559,159	296,115	434,266	730,381
Douglas	365	27,635,570	297,580	578,965	876,545
Early	1,557	76,497,806	764,978	1,204,840	1,969,818
Echols	335	11,129,546	166,876	218,573	385,449
Effingham	2,103	78,051,777	511,864	1,365,906	1,877,770
Elbert	1,681	50,006,591	598,879	847,212	1,446,091
Emanuel	2,303	61,898,174	727,118	847,448	1,574,566
Evans	456	17,571,887	158,062	250,171	408,233
Fannin	1,788	108,511,771	453,145	1,218,587	1,671,732
Fayette	606	34,609,348	156,054	721,605	877,659
Floyd	2,352	65,259,156	619,114	1,192,446	1,811,560
Forsyth	730	156,274,496	947,180	3,081,421	4,028,601
Franklin	2,601	107,291,551	1,162,547	1,809,794	2,972,341
Fulton	594	61,684,110	655,702	1,115,381	1,771,083
Gilmer	2,163	122,079,815	1,035,603	1,967,927	3,003,530
Glascocok	570	12,640,963	154,725	207,185	361,910
Glynn	218	18,846,240	141,511	309,684	451,195
Gordon	2,449	123,620,857	1,215,069	2,429,026	3,644,095
Grady	2,143	97,683,794	1,366,596	1,338,268	2,704,864
Greene	1,351	72,573,506	395,165	971,106	1,366,271
Gwinnett	766	108,647,140	803,989	2,355,649	3,159,638
Habersham	1,891	132,207,620	1,477,552	1,889,247	3,366,799
Hall	2,133	269,370,831	1,804,785	4,902,160	6,706,945
Hancock	1,462	58,917,266	988,632	849,469	1,838,101
Haralson	1,428	37,334,413	442,039	616,464	1,058,503
Harris	1,883	87,602,875	756,777	1,625,909	2,382,686
Hart	1,864	87,898,745	529,063	1,174,415	1,703,478
Heard	1,450	34,602,613	240,142	541,289	781,431
Henry	1,528	84,407,033	1,066,450	1,994,369	3,060,819
Houston	850	72,311,948	718,419	963,195	1,681,614
Irwin	1,570	63,314,086	941,860	993,398	1,935,258
Jackson	2,800	153,674,976	1,465,815	2,839,790	4,305,605
Jasper	1,640	92,817,870	1,526,483	1,683,716	3,210,199

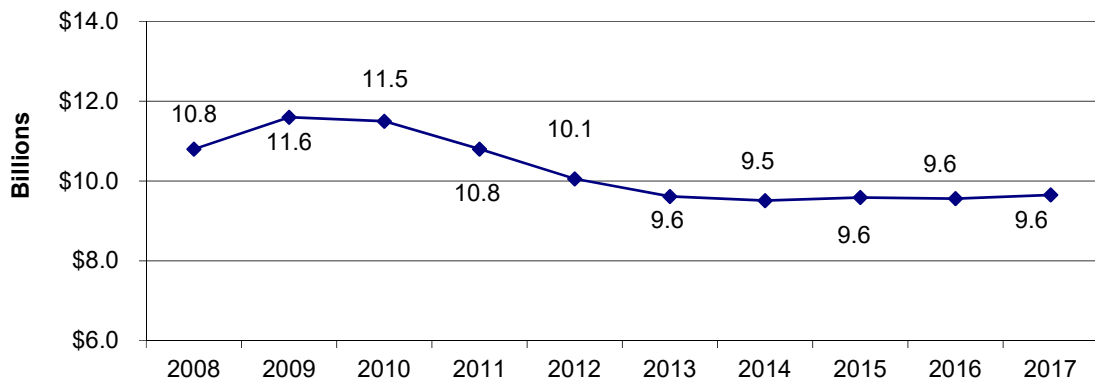
County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Jefferson	1,803	70,451,438	1,277,003	1,120,178	2,397,181
Jenkins	894	44,818,897	456,929	693,797	1,150,726
Johnson	1,393	19,099,484	293,158	283,360	576,518
Jones	1,284	83,863,617	1,358,650	1,659,493	3,018,143
Lamar	1,097	53,987,532	652,979	983,437	1,636,416
Lanier	619	25,709,550	406,765	434,003	840,768
Laurens	2,701	62,313,295	447,721	913,383	1,361,104
Lee	588	62,088,021	876,745	1,104,856	1,981,601
Liberty	204	7,743,504	114,151	121,310	235,461
Lincoln	1,005	29,085,563	296,324	581,042	877,366
Long	587	22,389,737	351,407	360,475	711,882
Lowndes	1,369	77,721,003	697,468	1,302,341	1,999,809
Lumpkin	1,588	159,575,182	1,841,299	2,683,895	4,525,194
Macon	1,344	53,667,233	584,750	988,926	1,573,676
Madison	2,363	97,885,337	1,301,865	1,663,072	2,964,937
Marion	905	22,338,047	158,623	373,961	532,584
McDuffie	1,061	58,074,799	453,140	1,143,493	1,596,633
McIntosh	208	7,903,541	78,174	123,951	202,125
Meriwether	2,587	159,759,960	2,187,593	3,081,610	5,269,203
Miller	914	42,140,459	653,177	856,463	1,509,640
Mitchell	1,931	183,891,643	3,617,700	2,991,216	6,608,916
Monroe	1,575	93,455,710	1,245,858	1,470,432	2,716,290
Montgomery	1,112	20,946,498	307,893	315,849	623,742
Morgan	1,733	109,607,027	1,226,941	1,612,648	2,839,589
Murray	908	30,223,109	277,896	468,458	746,354
Muscogee	121	14,346,674	180,747	334,579	515,326
Newton	1,017	72,370,268	972,729	1,447,405	2,420,134
Oconee	2,048	178,244,218	1,197,816	3,030,152	4,227,968
Oglethorpe	1,913	44,792,800	372,998	979,977	1,352,975
Paulding	1,572	101,976,320	873,937	1,925,211	2,799,148
Peach	653	50,559,226	738,974	863,198	1,602,172
Pickens	664	53,440,554	421,272	837,413	1,258,685
Pierce	1,501	54,319,278	567,644	907,132	1,474,776
Pike	1,702	72,671,192	1,012,310	1,478,350	2,490,660
Polk	1,199	44,261,189	489,573	714,862	1,204,435
Pulaski	641	13,230,403	185,755	184,921	370,676
Putnam	756	64,123,143	539,368	914,973	1,454,341
Quitman	289	10,160,985	162,047	163,023	325,070
Rabun	737	62,376,519	568,874	603,805	1,172,679
Randolph	1,169	52,568,984	921,135	942,509	1,863,644
Richmond	239	10,323,198	101,023	203,739	304,762
Rockdale	381	12,007,085	242,423	304,019	546,442

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Schley	590	26,687,907	328,448	506,510	834,958
Screven	1,733	56,767,083	765,050	887,383	1,652,433
Seminole	878	79,115,088	1,175,571	1,277,788	2,453,359
Spalding	777	43,783,596	672,516	797,037	1,469,553
Stephens	718	22,136,197	330,051	382,956	713,007
Stewart	340	10,351,191	120,208	155,775	275,983
Sumter	1,272	61,852,249	817,996	1,127,195	1,945,191
Talbot	1,451	35,474,563	565,394	498,418	1,063,812
Taliaferro	676	15,058,979	310,715	271,062	581,777
Tattnall	1,801	50,685,865	720,195	684,969	1,405,164
Taylor	1,373	32,830,030	262,841	518,386	781,227
Telfair	1,339	31,781,922	522,272	494,463	1,016,735
Terrell	1,072	41,000,441	553,506	675,851	1,229,357
Thomas	1,392	160,528,785	1,241,724	2,321,940	3,563,664
Tift	1,108	62,186,205	756,868	1,115,994	1,872,862
Toombs	925	26,307,862	230,246	362,282	592,528
Towns	535	23,466,338	126,132	186,698	312,830
Treutlen	653	11,382,049	147,716	153,658	301,374
Troup	1,508	90,692,230	981,743	1,709,549	2,691,292
Turner	1,398	50,303,953	805,064	804,109	1,609,173
Twiggs	1,074	34,047,679	667,335	565,191	1,232,526
Union	1,338	110,025,005	636,605	1,296,095	1,932,700
Upton	1,493	45,701,182	435,075	690,545	1,125,620
Walker	1,452	52,886,521	520,845	879,080	1,399,925
Walton	1,266	92,617,755	1,009,997	1,954,028	2,964,025
Ware	976	28,457,412	447,379	483,008	930,387
Warren	776	23,726,560	307,449	412,842	720,291
Washington	1,571	42,564,927	412,667	729,265	1,141,932
Wayne	1,801	74,253,288	959,575	1,336,559	2,296,134
Webster	520	25,653,677	230,883	448,093	678,976
Wheeler	1,040	25,759,800	429,644	404,841	834,485
White	1,523	99,050,428	988,523	1,780,729	2,769,252
Whitfield	861	36,312,111	338,756	672,457	1,011,213
Wilcox	1,445	21,196,393	386,834	320,277	707,111
Wilkes	1,773	58,061,827	679,385	972,536	1,651,921
Wilkinson	1,079	36,656,692	529,323	733,134	1,262,457
Worth	2,113	183,246,830	2,301,580	2,840,326	5,141,906
Total	196,071	9,653,871,422	105,676,796	161,620,942	267,297,738

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 2008.



Figures 20: Conservation Use Assessed Value Eliminated below illustrates the amount of revenue shift and the increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 2008.



Forest Land Conservation Use

The Georgia Forest Land Protection Act of 2008 provides for current use valuation of 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 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 2017 a covenant breach is subject to a penalty in an amount equal to two times the tax savings.

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	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	467,761	102,451	365,310	577,253.00	126,752	450,501	1,045,014	229,203	\$815,811
WARE	281,089	-	281,089	303,474.00	-	303,474	584,563	-	\$584,563
MERIWETHER	334,797	145,495	189,302	471,621.00	199,778	271,843	806,418	345,273	\$461,145
DOUGHERTY	333,266	152,529	180,737	488,749.00	223,690	265,059	822,015	376,219	\$445,795
LOWNDES	209,880	62,735	147,145	390,004.00	116,718	273,286	599,884	179,453	\$420,431
LEE	373,516	197,510	176,007	470,698.00	244,066	226,632	844,214	441,575	\$402,639
HANCOCK	297,201	101,261	195,941	255,366.00	87,958	167,408	552,567	189,219	\$363,348
TWIGGS	200,099	23,850	176,249	169,472.00	20,199	149,273	369,571	44,049	\$325,522
BAKER	375,192	247,130	128,062	508,300.00	335,298	173,002	883,492	582,428	\$301,064
WAYNE	684,108	569,155	114,953	952,871.00	816,542	136,329	1,636,979	1,385,698	\$251,282
MCINTOSH	93,190	3,567	89,623	147,759.00	5,655	142,104	240,949	9,222	\$231,727

Table 10: Forest Land Conservation Use Valuation Assessment for Tax Year 2017 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.

County	Parcel Count	Assessed Value Eliminated	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	3	95,658	1,222		1,222	1,397		1,397	2,619	-	\$2,619
ATKINSON	22	973,953	16,909	18,099	(1,190)	14,425	15,441	(1,016)	31,334	33,540	(\$2,206)
BACON	44	1,687,899	23,170	3,160	20,010	25,318	3,453	21,865	48,488	6,613	\$41,875
BAKER	54	35,929,881	375,192	247,130	128,062	508,300	335,298	173,002	883,492	582,428	\$301,064
BALDWIN	39	2,472,462	24,354	28,274	(3,920)	38,694	44,922	(6,228)	63,048	73,196	(\$10,148)
BANKS	3	557,243	5,182	9,220	(4,038)	8,434	15,007	(6,573)	13,616	24,227	(\$10,611)
BARROW	0	0	0	-	0	-	-	0	0	-	\$0
BARTOW	4	663,630	5,979	1,769	4,210	12,602	3,729	8,873	18,581	5,499	\$13,083
BEN HILL	84	6,773,520	112,881	42,288	70,592	122,804	46,006	76,798	235,685	88,294	\$147,390
BERRIEN	55	9,204,861	153,813	81,307	72,506	138,073	72,987	65,086	291,886	154,294	\$137,593
BIBB	20	1,728,902	30,519	2,782	27,737	34,256	3,123	31,133	64,775	5,905	\$58,870
BLECKLEY	29	2,804,180	42,209	16,688	25,520	40,195	15,892	24,303	82,404	32,581	\$49,823
BRANTLEY	99	8,745,231	127,479	139,652	(12,173)	149,981	151,795	(1,814)	277,460	291,447	(\$13,987)
BROOKS	143	51,889,418	713,116	1,017,686	(304,570)	781,974	1,116,818	(334,844)	1,495,090	2,134,504	(\$639,413)
BRYAN	51	3,847,765	34,691	23,610	11,081	59,044	40,184	18,860	93,735	63,795	\$29,941
BULLOCH	24	1,262,045	15,574	12,201	3,373	12,223	9,576	2,647	27,797	21,776	\$6,020
BURKE	163	17,810,421	106,399	73,984	32,416	244,038	169,690	74,348	350,437	243,673	\$106,764
BUTTS	27	6,968,273	85,076	75,667	9,409	123,784	110,095	13,689	208,860	185,761	\$23,098
CALHOUN	78	17,060,577	239,216	365,094	(125,879)	301,733	462,073	(160,340)	540,949	827,167	(\$286,219)
CAMDEN	106	10,860,320	151,393	80,153	71,240	173,765	91,997	81,768	325,158	172,150	\$153,008
CANDLER	36	2,226,156	26,324	29,136	(2,812)	31,166	34,495	(3,329)	57,490	63,631	(\$6,141)
CARROLL	13	2,641,795	22,038	3,142	18,896	47,547	6,779	40,768	69,585	9,921	\$59,664
CATOOSA	0	0	0	-	0	-	-	0	0	-	\$0
CHARLTON	49	6,085,644	115,384	217,919	(102,536)	106,134	200,449	(94,315)	221,518	418,369	(\$196,851)
CHATHAM	19	5,351,800	61,776	57,660	4,116	89,006	83,075	5,931	150,782	140,735	\$10,047
CHATTAHOOCHEE	10	756,485	6,531	3,862	2,670	12,875	7,612	5,263	19,406	11,474	\$7,933
CHATTOOGA	30	5,192,921	79,748	53,350	26,397	71,055	47,535	23,520	150,803	100,885	\$49,918
CHEROKEE	4	1,585,960	8,696	5,940	2,756	30,847	20,530	10,317	39,543	26,470	\$13,073
CLARKE	0	0	0	-	0	-	-	0	0	-	\$0
CLAY	42	1,950,063	33,473	56,919	(23,446)	25,704	45,770	(20,066)	59,177	102,688	(\$43,512)
CLAYTON	0	0	0	-	0	-	-	0	0	-	\$0
CLINCH	122	49,582,148	543,073	883,237	(340,164)	912,312	1,484,132	(571,820)	1,455,385	2,367,369	(\$911,984)
COBB	0	0	0	-	0	-	-	0	0	-	\$0

County	Parcel Count	Assessed Value Eliminated	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
COFFEE	37	7,127,689	55,489	40,890	14,599	114,706	84,527	30,179	170,195	125,417	\$44,778
COLQUITT	67	9,039,259	126,956	83,329	43,627	92,562	60,754	31,808	219,518	144,083	\$75,435
COLUMBIA	493	18,704,564	138,339	61,061	77,278	342,294	180,549	161,745	480,633	241,610	\$239,023
COOK	25	3,741,587	44,454	21,062	23,392	63,753	28,433	35,320	108,207	49,494	\$58,713
COWETA	30	1,258,190	8,360	9,225	(865)	23,390	25,796	(2,406)	31,750	35,021	(\$3,270)
CRAWFORD	129	4,500,049	63,136	110,393	(47,257)	72,001	125,805	(53,804)	135,137	236,198	(\$101,061)
CRISP	57	3,441,084	41,740	22,990	18,750	60,047	33,074	26,973	101,787	56,064	\$45,723
DADE	0	0	0	-	0	-	-	0	0	-	\$0
DAWSON	3	1,158,323	9,426	10,715	(1,288)	18,276	20,773	(2,497)	27,702	31,488	(\$3,785)
DECATUR	193	34,453,371	385,362	733,212	(347,850)	532,511	1,017,186	(484,675)	917,873	1,750,398	(\$832,525)
DEKALB	0	0	0	-	0	-	-	0	0	-	\$0
DODGE	95	4,469,228	51,601	68,533	(16,932)	62,569	83,823	(21,254)	114,170	152,355	(\$38,185)
DOOLY	99	9,258,764	167,167	76,088	91,079	151,881	69,130	82,751	319,048	145,218	\$173,830
DOUGHERTY	55	26,514,879	333,266	152,529	180,737	488,749	223,690	265,059	822,015	376,219	\$445,795
DOUGLAS	2	824,558	8,879	6,055	2,824	17,274	11,106	6,168	26,153	17,161	\$8,992
EARLY	309	27,185,622	271,856	410,967	(139,110)	428,174	647,889	(219,715)	700,030	1,058,855	(\$358,825)
ECHOLS	60	13,096,021	196,362	146,217	50,144	257,193	151,333	105,860	453,555	297,550	\$156,005
EFFINGHAM	91	14,028,033	91,996	29,161	62,834	245,491	77,817	167,674	337,487	106,979	\$230,508
ELBERT	30	3,910,048	46,827	51,463	(4,636)	66,244	72,803	(6,559)	113,071	124,265	(\$11,195)
EMANUEL	164	12,175,738	143,029	151,265	(8,237)	166,698	177,435	(10,737)	309,727	328,700	(\$18,974)
EVANS	12	1,441,886	12,880	6,464	6,416	20,528	10,302	10,226	33,408	16,767	\$16,642
FANNIN	4	1,090,797	4,555	4,383	173	12,250	11,786	464	16,805	16,168	\$637
FAYETTE	0	0	0	-	0	-	-	0	0	-	\$0
FLOYD	77	3,378,689	32,054	27,107	4,947	62,016	52,444	9,572	94,070	79,551	\$14,519
FORSYTH	0	0	0	-	0	-	-	0	0	-	\$0
FRANKLIN	2	24,964	270	4,577	(4,308)	421	7,141	(6,720)	691	11,718	(\$11,027)
FULTON	45	11,393,640	121,114	97,794	23,320	211,306	174,728	36,578	332,420	272,522	\$59,898
GILMER	6	2,379,556	20,186	26,790	(6,604)	38,358	61,843	(23,485)	58,544	88,632	(\$30,089)
GLASCOCK	54	2,292,126	28,056	76,949	(48,894)	37,568	103,157	(65,589)	65,624	180,106	(\$114,483)
GLYNN	78	11,282,552	83,299	41,650	41,650	182,292	91,146	91,146	265,591	132,796	\$132,795
GORDON	9	2,185,529	21,482	14,487	6,994	43,289	29,195	14,094	64,771	43,682	\$21,089
GRADY	51	12,160,159	170,121	108,354	61,767	166,594	106,108	60,486	336,715	214,462	\$122,253
GREENE	126	15,605,238	84,580	176,101	(91,520)	208,814	435,483	(226,669)	293,394	611,584	(\$318,190)

County	Parcel Count	Assessed Value Eliminated	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
GWINNETT	0	0	0	-	0	-	-	0	0	-	\$0
HABERSHAM	8	1,778,100	19,872	13,044	6,828	25,409	16,678	8,731	45,281	29,722	\$15,559
HALL	3	5,410,066	36,247	23,908	12,339	100,086	66,015	34,071	136,333	89,923	\$46,411
HANCOCK	220	17,711,642	297,201	101,261	195,941	255,366	87,958	167,408	552,567	189,219	\$363,348
HARALSON	66	5,293,716	62,677	96,941	(34,263)	87,817	116,331	(28,514)	150,494	213,271	(\$62,777)
HARRIS	139	22,817,349	197,142	338,598	(141,456)	423,490	658,811	(235,321)	620,632	997,409	(\$376,776)
HART	0	0	0	-	0	-	-	0	0	-	\$0
HEARD	65	6,965,373	48,340	69,197	(20,858)	108,959	157,571	(48,612)	157,299	226,768	(\$69,470)
HENRY	0	0	0	-	0	-	-	0	0	-	\$0
HOUSTON	52	8,963,905	89,056	72,298	16,759	119,399	96,931	22,468	208,455	169,228	\$39,227
IRWIN	39	2,184,218	32,492	16,702	15,791	34,270	17,615	16,655	66,762	34,317	\$32,445
JACKSON	1	173,627	1,635	1,036	599	3,322	2,104	1,218	4,957	3,140	\$1,817
JASPER	95	19,936,130	327,870	735,412	(407,542)	361,641	812,176	(450,535)	689,511	1,547,588	(\$858,077)
JEFF DAVIS	66	5,989,884	92,124	4,550	87,574	80,863	3,994	76,869	172,987	8,545	\$164,443
JEFFERSON	121	9,261,919	167,882	299,445	(131,563)	147,265	263,647	(116,382)	315,147	563,092	(\$247,945)
JENKINS	110	15,095,527	153,899	193,135	(39,236)	233,679	293,748	(60,069)	387,578	486,883	(\$99,305)
JOHNSON	79	1,401,934	21,518	97,955	(76,437)	20,799	95,255	(74,456)	42,317	193,210	(\$150,893)
JONES	132	22,030,223	356,824	288,540	68,284	435,934	322,863	113,071	792,758	611,403	\$181,354
LAMAR	29	4,397,717	53,190	26,040	27,151	80,109	35,988	44,121	133,299	62,028	\$71,272
LANIER	45	7,952,475	125,816	104,523	21,293	134,246	111,721	22,525	260,062	216,244	\$43,818
LAURENS	94	3,918,486	28,154	24,261	3,894	57,457	49,511	7,946	85,611	73,772	\$11,840
LEE	85	26,451,116	373,516	197,510	176,007	470,698	244,066	226,632	844,214	441,575	\$402,639
LIBERTY	47	5,178,537	76,384	101,562	(25,178)	81,127	107,869	(26,742)	157,511	209,431	(\$51,921)
LINCOLN	30	850,891	8,669	9,904	(1,235)	16,998	16,525	473	25,667	26,429	(\$762)
LONG	90	10,976,481	172,275	170,247	2,028	176,721	157,603	19,118	348,996	327,851	\$21,146
LOWNDES	58	23,387,508	209,880	62,735	147,145	390,004	116,718	273,286	599,884	179,453	\$420,431
LUMPKIN	3	2,041,736	23,543	38,482	(14,939)	34,340	56,130	(21,790)	57,883	94,612	(\$36,729)
MACON	53	3,415,495	37,144	54,781	(17,637)	62,937	84,240	(21,303)	100,081	139,020	(\$38,940)
MADISON	14	1,526,053	20,281	13,311	6,970	25,928	17,017	8,911	46,209	30,328	\$15,882
MARION	202	18,603,301	131,711	211,171	(79,460)	311,438	442,695	(131,257)	443,149	653,866	(\$210,716)
MCDUFFIE	70	6,154,951	48,009	43,145	4,864	121,191	108,913	12,278	169,200	152,058	\$17,142
MCINTOSH	40	9,421,631	93,190	3,567	89,623	147,759	5,655	142,104	240,949	9,222	\$231,727
MERIWETHER	136	24,450,274	334,797	145,495	189,302	471,621	199,778	271,843	806,418	345,273	\$461,145

County	Parcel Count	Assessed Value Eliminated	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
MILLER	36	4,681,609	72,565	28,327	44,238	95,149	35,922	59,227	167,714	64,248	\$103,466
MITCHELL	39	6,183,069	121,640	35,248	86,392	100,765	29,199	71,566	222,405	64,447	\$157,957
MONROE	121	13,608,635	181,417	539,186	(357,770)	214,118	636,760	(422,642)	395,535	1,175,947	(\$780,412)
MONTGOMERY	43	2,546,063	37,425	30,633	6,792	38,772	31,261	7,512	76,197	61,894	\$14,303
MORGAN	133	16,739,600	187,383	819,516	(632,133)	246,290	1,076,890	(830,600)	433,673	1,896,406	(\$1,462,733)
MURRAY	7	620,148	5,702	2,851	2,851	9,612	4,806	4,806	15,314	7,657	\$7,657
MUSCOGEE	1	103,597	1,222	580	642	2,416	1,208	1,208	3,638	1,788	\$1,850
NEWTON	15	8,900,023	119,625	75,081	44,545	171,709	107,829	63,880	291,334	182,909	\$108,425
OCONEE	2	134,362	898	862	36	2,284	2,193	91	3,182	3,055	\$128
OGLETHORPE	144	6,327,164	52,610	104,529	(51,919)	138,426	238,508	(100,082)	191,036	343,037	(\$152,000)
PAULDING	7	2,181,636	18,697	27,607	(8,911)	41,187	80,184	(38,997)	59,884	107,792	(\$47,908)
PEACH	7	1,512,316	22,104	9,604	12,501	25,820	11,218	14,602	47,924	20,821	\$27,103
PICKENS	10	4,776,505	37,653	24,975	12,678	74,848	49,646	25,202	112,501	74,621	\$37,880
PIERCE	33	1,861,562	19,429	14,024	5,405	31,088	22,439	8,649	50,517	36,463	\$14,054
PIKE	19	4,392,854	61,193	49,234	11,959	89,364	65,983	23,381	150,557	115,217	\$35,339
POLK	28	2,931,999	32,431	19,577	12,854	47,355	23,677	23,678	79,786	43,254	\$36,531
PULASKI	23	1,585,998	22,267	18,417	3,850	22,167	18,334	3,833	44,434	36,751	\$7,683
PUTNAM	62	8,677,165	72,072	76,680	(4,607)	123,814	131,769	(7,955)	195,886	208,449	(\$12,562)
QUITMAN	129	13,247,482	211,271	413,497	(202,226)	212,543	365,855	(153,312)	423,814	779,352	(\$355,538)
RABUN	0	0	0	-	0	-	-	0	0	-	\$0
RANDOLPH	153	12,107,810	212,056	321,427	(109,371)	217,081	355,025	(137,944)	429,137	676,452	(\$247,315)
RICHMOND	15	1,846,820	18,073	16,924	1,149	36,449	31,611	4,838	54,522	48,535	\$5,987
ROCKDALE	0	0	0	-	0	-	-	0	0	-	\$0
SCHLEY	65	7,777,098	95,713	6,436	89,276	147,602	8,723	138,879	243,315	15,159	\$228,156
SCREVEN	220	15,572,371	209,869	423,309	(213,440)	243,427	491,872	(248,445)	453,296	915,182	(\$461,885)
SEMINOLE	32	12,022,690	178,645	168,389	10,256	194,178	184,074	10,104	372,823	352,463	\$20,360
SPALDING	11	282,506	4,339	2,713	1,626	5,143	3,216	1,927	9,482	5,929	\$3,553
STEPHENS	1	282,967	4,219	3,673	546	4,895	4,262	633	9,114	7,935	\$1,179
STEWART	304	16,043,953	186,318	194,531	(8,213)	241,445	252,292	(10,847)	427,763	446,824	(\$19,060)
SUMTER	111	11,639,159	153,928	100,999	52,929	212,112	139,176	72,936	366,040	240,175	\$125,865
TALBOT	215	10,213,610	162,784	320,616	(157,832)	143,501	283,335	(139,834)	306,285	603,951	(\$297,665)
TALIAFERRO	160	9,776,063	201,448	556,465	(355,017)	175,969	485,891	(309,922)	377,417	1,042,356	(\$664,940)
TATTNALL	54	4,582,250	65,109	55,973	9,136	61,925	53,235	8,690	127,034	109,208	\$17,826

County	Parcel Count	Assessed Value Eliminated	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
TAYLOR	102	4,268,609	34,149	95,373	(61,225)	67,401	189,091	(121,690)	101,550	284,465	(\$182,915)
TELFAIR	142	8,259,720	135,732	100,218	35,514	128,505	95,546	32,959	264,237	195,764	\$68,473
TERRELL	117	7,044,033	95,094	86,277	8,817	116,114	105,862	10,252	211,208	192,139	\$19,070
THOMAS	151	82,736,979	639,939	697,670	(57,731)	1,189,368	1,401,538	(212,170)	1,829,307	2,099,207	(\$269,901)
TIFT	4	983,345	11,968	7,967	4,001	17,647	11,747	5,900	29,615	19,714	\$9,901
TOOMBS	50	5,204,155	45,547	8,569	36,978	72,483	13,642	58,841	118,030	22,211	\$95,819
TOWNS	0	0	0	-	0	-	-	0	0	-	\$0
TREUTLEN	76	5,902,976	76,609	133,203	(56,594)	79,690	139,037	(59,347)	156,299	272,240	(\$115,941)
TROUP	92	14,399,094	155,870	131,943	23,927	271,423	233,906	37,517	427,293	365,849	\$61,444
TURNER	143	5,272,267	84,377	111,579	(27,201)	84,277	111,614	(27,337)	168,654	223,193	(\$54,538)
TWIGGS	125	10,209,137	200,099	23,850	176,249	169,472	20,199	149,273	369,571	44,049	\$325,522
UNION	0	0	0	-	0	-	-	0	0	-	\$0
UPSON	108	11,711,160	111,491	79,771	31,720	176,956	126,781	50,175	288,447	206,552	\$81,894
WALKER	1	121,321	1,194	1,242	(49)	2,017	2,099	(82)	3,211	3,341	(\$131)
WALTON	11	1,526,220	16,643	17,252	(609)	28,206	23,959	4,247	44,849	41,211	\$3,638
WARE	235	17,879,837	281,089	-	281,089	303,474	-	303,474	584,563	-	\$584,563
WARREN	168	11,855,206	153,619	177,188	(23,569)	206,281	238,349	(32,068)	359,900	415,538	(\$55,637)
WASHINGTON	189	16,145,594	156,531	273,111	(116,580)	276,622	482,678	(206,056)	433,153	755,789	(\$322,636)
WAYNE	202	52,937,272	684,108	569,155	114,953	952,871	816,542	136,329	1,636,979	1,385,698	\$251,282
WEBSTER	100	9,190,224	82,712	151,466	(68,753)	160,526	285,472	(124,946)	243,238	436,938	(\$193,700)
WHEELER	68	5,741,556	95,557	90,751	4,806	90,234	86,155	4,079	185,791	176,906	\$8,885
WHITE	0	0	0	-	0	-	-	0	0	-	\$0
WHITFIELD	2	708,482	6,609	5,253	1,356	13,288	10,562	2,726	19,897	15,816	\$4,082
WILCOX	63	2,573,981	46,975	15,994	30,981	38,893	13,242	25,651	85,868	29,236	\$56,632
WILKES	186	11,761,798	137,335	232,533	(95,198)	197,010	334,000	(136,990)	334,345	566,533	(\$232,188)
WILKINSON	71	6,205,270	89,604	49,409	40,195	124,105	68,434	55,671	213,709	117,843	\$95,867
WORTH	48	37,242,146	467,761	102,451	365,310	577,253	126,752	450,501	1,045,014	229,203	\$815,811
Total	10,622	1,341,611,085	16,146,317	17,502,601	(1,356,284)	22,041,378	23,743,445	(1,702,067)	38,187,695	41,246,046	(\$3,058,351)

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, byproducts 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 2011.

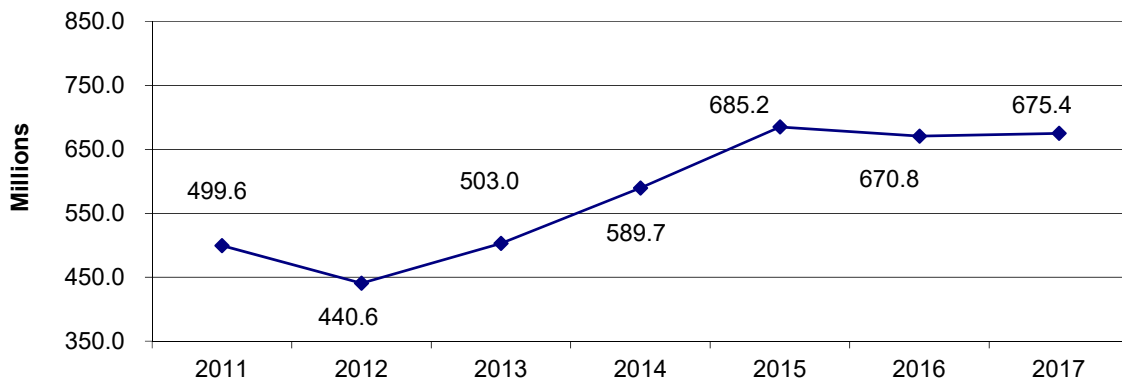


Figure 22: County and School Revenue from Timber shows the trend in value and revenue since 2011.

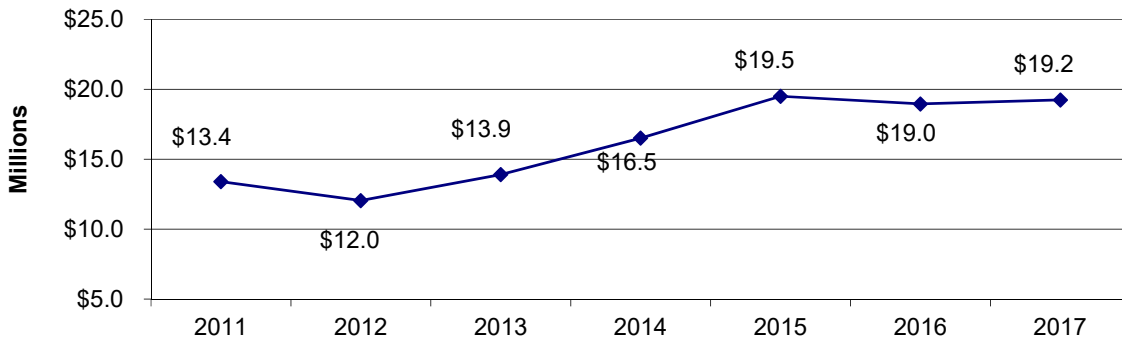


Table 11: 2016 Timber Revenue Reported on 2017 Tax Digests shows the timber revenue that was reported on the 2017 tax digests.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Appling	13,442	8,731,324	111,508	127,504	239,012
Atkinson	20,489	5,866,625	101,850	86,891	188,741
Bacon	11,004	5,712,964	78,422	85,694	164,116
Baker	9,224	3,612,431	37,710	51,105	88,815
Baldwin	5,679	2,548,152	25,099	39,879	64,978
Banks	5,346	1,218,773	11,333	18,446	29,779
Barrow	40	37,653	314	697	1,011
Bartow	2,812	756,282	6,814	14,362	21,176
Ben Hill	9,584	5,007,526	83,450	90,786	174,236
Berrien	15,418	8,486,368	141,807	127,296	269,103
Bibb	0	374,813	6,616	7,427	14,043
Bleckley	9,058	1,706,312	25,683	24,458	50,141
Brantley	6,729	8,799,059	128,264	145,184	273,448
Brooks	6,638	5,044,866	69,332	76,026	145,358
Bryan	11,234	7,092,010	63,471	108,827	172,298
Bulloch	18,560	10,422,088	128,609	100,938	229,547
Burke	40,696	9,979,270	59,616	136,736	196,352
Butts	6,784	1,114,620	13,608	19,800	33,408
Calhoun	1,233	295,914	4,148	5,234	9,382
Camden	21,175	14,326,044	199,705	229,217	428,922
Candler	19,128	3,314,171	39,190	46,398	85,588
Carroll	8,599	2,748,528	22,928	49,468	72,396
Catoosa	146	138,022	959	2,451	3,410
Charlton	20,522	19,392,715	367,685	338,209	705,894
Chatham	1,440	1,430,524	16,512	23,791	40,303
Chattahoochee	1,722	646,100	5,578	10,996	16,574
Chattooga	0	1,729,804	26,565	23,669	50,234
Cherokee	2,561	794,208	4,355	15,050	19,405
Clarke	0	155,165	2,165	3,103	5,268
Clay	54	2,657,828	45,622	35,033	80,655
Clayton	553	234,812	3,897	4,484	8,381
Clinch	52,332	27,701,735	303,417	509,712	813,129
Cobb	109	73,877	499	1,396	1,895
Coffee	40,800	10,130,120	78,863	163,024	241,887
Colquitt	17,890	4,915,689	69,328	50,337	119,665
Columbia	8,003	1,669,104	10,330	30,545	40,875
Cook	3,142	1,501,016	17,834	24,075	41,909
Coweta	12,128	2,272,936	15,118	42,254	57,372

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Crawford	12,990	2,853,717	40,038	45,659	85,697
Crisp	1,518	1,057,027	12,822	18,445	31,267
Dade	2,183	862,220	7,315	13,372	20,687
Dawson	111	96,561	786	1,524	2,310
Decatur	1,597	7,191,738	80,476	111,156	191,632
Dekalb	0	0	0	0	0
Dodge	21,133	11,269,438	130,117	157,772	287,889
Dooly	12,593	6,052,843	109,284	99,291	208,575
Dougherty	0	2,367,102	29,752	43,633	73,385
Douglas	859	296,603	3,194	5,858	9,052
Early	0	5,525,212	55,252	87,022	142,274
Echols	22,244	12,279,185	184,114	190,376	374,490
Effingham	0	8,824,900	57,874	154,436	212,310
Elbert	5,084	1,476,637	17,684	25,017	42,701
Emanuel	126,674	12,112,686	142,288	165,835	308,123
Evans	159,535	3,269,770	29,209	46,552	75,761
Fannin	795	92,986	388	1,044	1,432
Fayette	0	71,971	324	1,403	1,727
Floyd	4,559	1,877,412	17,811	34,460	52,271
Forsyth	0	6,963	32	120	152
Franklin	2,126	1,323,923	14,316	22,332	36,648
Fulton	7	240,964	2,561	4,469	7030
Gilmer	0	610,894	4,266	9,848	14,114
Glascocock	7,570	3,079,566	37,694	50,474	88,168
Glynn	19,120	11,728,385	86,591	189,496	276,087
Gordon	613	717,852	7,056	14,218	21,274
Grady	15,813	1,641,731	22,968	22,492	45,460
Greene	16,946	7,382,822	40,039	98,790	138,829
Gwinnett	0	135,350	1,001	2,680	3,681
Habersham	0	244,142	2,729	3,489	6,218
Hall	33,250	471,608	3,160	8,725	11,885
Hancock	33,886	12,637,619	212,059	182,209	394,268
Haralson	5,067	2,551,114	30,206	42,320	72,526
Harris	29,486	6,666,568	57,599	119,398	176,997
Hart	980	519,090	3,124	6,936	10,060
Heard	8,871	3,448,746	23,934	53,949	77,883
Henry	0	354,491	4,514	7,090	11,604
Houston	5,520	3,446,448	34,240	45,907	80,147
Irwin	9,369	2,681,857	39,895	42,078	81,973
Jackson	736	137,762	1,297	2,636	3,933
Jasper	5,457	3,125,897	51,409	56,704	108,113
Jeff Davis	12,204	6,736,474	103,607	90,942	194,549

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Jefferson	13,110	5,150,010	93,349	81,885	175,234
Jenkins	22,321	8,505,876	86,717	131,671	218,388
Johnson	17,870	6,505,353	99,851	96,513	196,364
Jones	14,375	2,710,340	43,899	48,786	92,685
Lamar	2,159	827,160	10,005	13,827	23,832
Lanier	1,543	1,004,406	15,891	16,955	32,846
Laurens	30,155	16,224,780	116,575	237,904	354,479
Lee	5,254	2,288,838	32,321	39,814	72,135
Liberty	10,646	7,443,597	109,793	116,611	226,404
Lincoln	6,087	2,448,759	24,948	41,629	66,577
Long	23,935	15,180,078	238,251	220,111	458,362
Lowndes	11,234	5,264,547	47,244	88,091	135,335
Lumpkin	529	112,673	1,299	1,895	3,194
Macon	23,861	4,322,108	47,003	79,643	126,646
Madison	1,915	1,026,061	13,636	17,433	31,069
Marion	10,332	3,937,814	27,880	59,028	86,908
McDuffie	8,438	3,044,455	23,747	59,945	83,692
McIntosh	27,708	9,919,415	98,113	155,566	253,679
Meriwether	12,979	4,627,762	63,368	86,113	149,481
Miller	3,279	612,467	9,494	12,039	21,533
Mitchell	15,952	5,156,387	101,442	84,034	185,476
Monroe	69,934	4,960,035	66,122	78,041	144,163
Montgomery	134,286	6,882,476	101,166	103,237	204,403
Morgan	7,814	1,704,209	19,077	25,074	44,151
Murray	1,186	220,496	2,027	3,418	5,445
Muscogee	324	77,452	1,331	1,806	3,137
Newton	3,505	189,723	2,550	3,794	6,344
Oconee	2,604	676,588	4,527	11,502	16,029
Oglethorpe	20,036	5,347,464	44,464	101,046	145,510
Paulding	27,006	1,068,015	6,942	20,163	27,105
Peach	838	521,525	7,623	8,904	16,527
Pickens	19,985	191,782	1,512	3,005	4,517
Pierce	11,101	7,772,108	81,117	129,794	210,911
Pike	2,662	1,394,601	19,427	26,036	45,463
Polk	4,793	1,480,298	16,374	23,908	40,282
Pulaski	5,610	1,800,384	25,277	25,164	50,441
Putnam	4,792	2,205,438	18,254	31,469	49,723
Quitman	11,147	4,345,127	69,296	61,040	130,336
Rabun	687	54,411	496	527	1,023
Randolph	23,339	7,447,503	117,834	133,526	251,360
Richmond	1,501	750,451	7,344	14,811	22,155
Rockdale	0	0	0	0	0

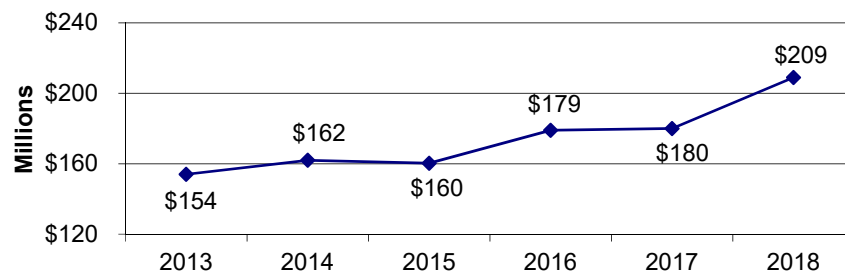
County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Schley	7,720	1,973,309	24,286	32,913	57,199
Screven	16,285	16,562,650	223,215	258,907	482,122
Seminole	3,553	983,559	14,614	15,885	30,499
Spalding	1,760	720,581	11,068	13,117	24,185
Stephens	788	392,331	5,850	6,787	12,637
Stewart	25,894	7,547,816	87,653	113,587	201,240
Sumter	12,469	3,660,546	48,411	66,710	115,121
Talbot	15,540	4,583,471	73,051	64,398	137,449
Taliaferro	13,311	3,423,195	70,504	61,618	132,122
Tattnall	41,619	12,538,574	178,161	169,446	347,607
Taylor	13,914	4,259,308	34,074	67,254	101,328
Telfair	25,304	10,809,539	177,633	168,175	345,808
Terrell	2,817	1,035,731	13,982	17,073	31,055
Thomas	18,682	3,663,944	28,322	52,815	81,137
Tift	3,905	1,705,406	20,757	30,605	51,362
Toombs	11,784	4,807,652	42,077	67,096	109,173
Towns	0	0	0	0	0
Treutlen	65,246	3,969,547	51,517	53,589	105,106
Troup	17,052	3,494,013	37,152	65,862	103,014
Turner	3,775	2,422,429	38,769	38,723	77,492
Twiggs	10,727	7,018,055	137,554	116,500	254,054
Union	46	2,087	12	25	37
Upson	11,748	2,121,875	20,200	32,062	52,262
Walker	1,412	812,422	7,993	13,504	21,497
Walton	2,664	857,171	9,347	16,029	25,376
Ware	22,028	12,954,915	203,664	219,884	423,548
Warren	16,792	4,692,633	60,807	81,652	142,459
Washington	197,585	18,387,527	178,267	315,034	493,301
Wayne	22,604	19,628,769	253,663	353,318	606,981
Webster	7,198	2,309,869	20,789	39,173	59,962
Wheeler	97,868	6,616,532	110,140	103,985	214,125
White	1,133	111,239	1,110	2,000	3,110
Whitfield	882	125,522	1,171	2,354	3,525
Wilcox	14,805	6,807,509	124,237	102,861	227,098
Wilkes	16,716	8,548,245	99,809	143,183	242,992
Wilkinson	14,039	5,292,361	76,422	105,847	182,269
Worth	42,120	5,071,400	63,697	78,607	142,304
Total	2,381,787	675,422,426	8,498,793	10,736,995	19,235,788

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 abandoned property. The program annually receives unclaimed property from corporations, banks, insurance companies, local governments and state agencies. The lost property represents uncashed 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 2018 the program received over \$209 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 abandoned 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 the property is available and to verify the rightful owner. In Fiscal Year 2018, the program returned over \$31 million dollars and 110,274 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.

