

# GEORGIA DEPARTMENT OF REVENUE



## Property Tax Administration 2019 Annual Report



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State of Georgia  
**Department of Revenue**

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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,

David M. Curry  
State Revenue Commissioner

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# Highlights of the Annual Report

## Digest Review

The Revenue Commissioner continues to ensure uniformity and equalization between and within counties using the same procedures enacted in 1992, and in the manner prescribed in Article 5A of Chapter 5 of Title 48.

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 1<sup>st</sup> to September 1<sup>st</sup> (See O.C.G.A. § 48-5-205). For 2017, eighty-four (84) counties submitted their 2017 tax digest by the September 1<sup>st</sup> deadline. For 2018, seventy-eight (78) out of 159 counties submitted their 2018 digest by the September 1<sup>st</sup> deadline. The Department continues to encourage counties to achieve compliance with the law governing the digest submission due date.

- Of the 51 counties falling in the 2018 digest review year and which underwent extensive review, no county's ad valorem tax digests failed to meet state standards for approval. None of the 2018 review year digests were subject to the \$5.00 per parcel penalty.
- Of the other 108 non-review counties examined in 2018, no county's ad valorem tax digest failed to have an acceptable overall average **assessment ratio**<sup>1</sup>, and no county's digest was rejected.
- Assessed values increased from \$403.5 billion in 2017 to \$437.2 billion in 2018 or an 8.0% increase from the values reported in 2017. The 2018 average millage rate decreased to 28.34 compared to the 2017 average millage rate of 28.74.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on Figures 1 - 3 of this report.

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<sup>1</sup> **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**<sup>2</sup> for public utility property decreased slightly from 39.1% in 2018 to 38.97 % for tax year 2019.
- Equalization ratios for fourteen (14) of the 159 counties accepted were proposed at a ratio less than 40% for tax year 2019.
- Figure 14 reflects the growth in the Public Utility Digest since 2013.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2013 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.

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

## **Preferential Agricultural Assessment**

Since the implementation of **Preferential Agricultural Assessment**<sup>3</sup> in 1984, the program continued to grow through tax year 2001. Since that time, the number of taxpayers participating in this special assessment program has steadily declined; a result of the increase in fair market values at the local level and the advantages of Conservation Use Valuation.

Tables 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**<sup>4</sup> in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program for 2018 is 196,551 representing the elimination of approximately \$9.7 billion in value and total tax shift of approximately \$268 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 9 shows the number of properties enrolled in this program for 2018; the dollar amount of the revenue shift; and the amounts of grants due to local governments.

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<sup>3</sup> **Preferential Agricultural Assessment** - Bona fide agricultural property assessed at 75 percent of the assessment of other property or at 30% of fair market value. O.C.G.A. Section 48-5-7 and 48-5-7.1.

<sup>4</sup> **Conservation Use Valuation** - Bona fide agricultural property assessed at current use value rather than fair market value and developed by the Department in accordance with O.C.G.A. Section 48-5-269.

## **Timber Taxation**

Timber harvest values reported on the 2018 digests decreased from \$675.4 million in 2017 to \$624.7 million in 2018, a .75% decrease in value. The revenue decreased 7.0%, from \$19.2 million to \$17.9 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**<sup>5</sup> of assessments for all property owners.

As directed by the legislature, the Commissioner has adopted a digest review cycle in which each county's tax digest is reviewed extensively to determine the level of assessment, uniformity and equalization in each property class.

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

- The average level of assessment for each class of property meets the mandated state standard of 36% to 44%;
- The average measure of overall equalization, the **coefficient of dispersion**<sup>5</sup>, 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**<sup>6</sup>, meets the state standard of 95% to 110%.

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<sup>5</sup> **The Coefficient of Dispersion** the statistical representation of equalization.

<sup>6</sup> **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 2018 digest review process was completed as directed in O.C.G.A. § 48-5-343. As noted on Table 1, the review of the 51 counties that fell within the 2018 review year indicated that no counties were deficient, and no county was subject to the \$5 per parcel penalty for failure to correct prior digest deficiencies.

The review of the 108 non-review year counties resulted in no county being assessed state tax.

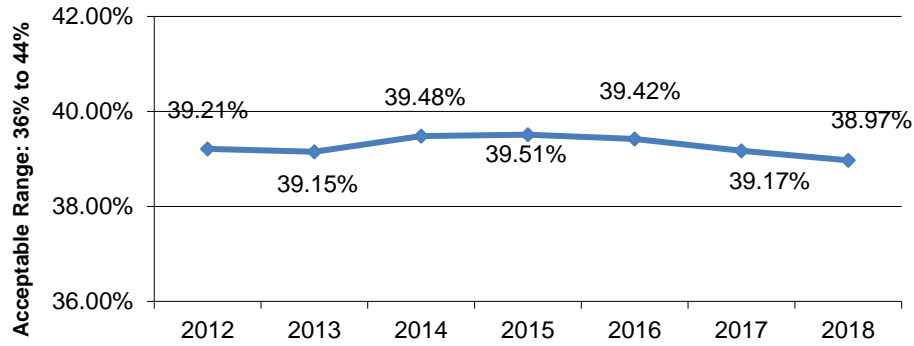
**Table 1: Review Year Counties Cited for Deficiencies**

COUNTY	Deficiency	\$5 PARCEL PENALTY

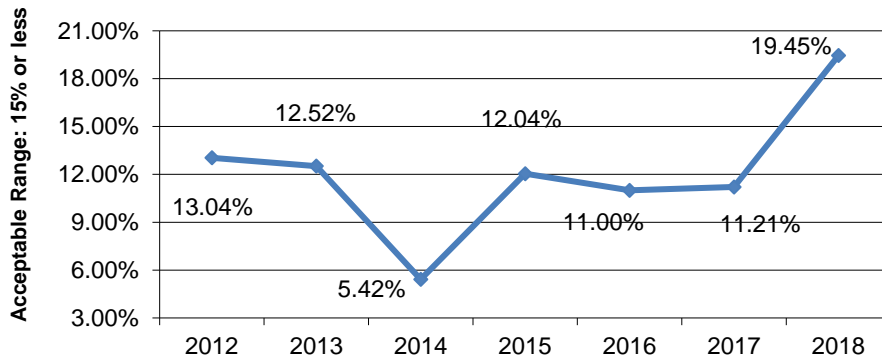
**Table 2: Non-Review Year Counties**

COUNTY
Fulton County digest was not received in 2018

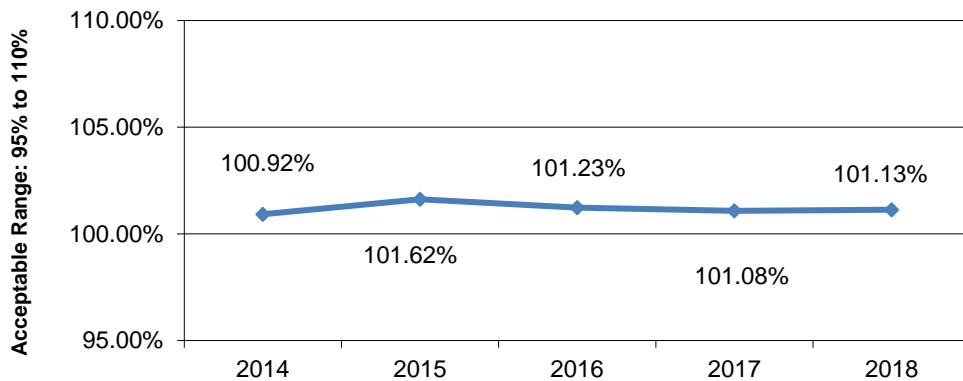
**Figure 1: Average Level of Assessment** shows the average Median Ratio from 2012 to 2018.



**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.



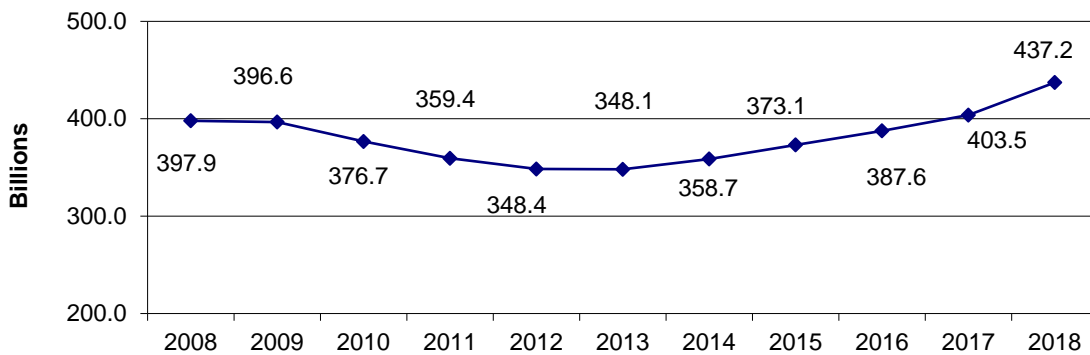
**Figure 3: Average Level of Assessment Bias** shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



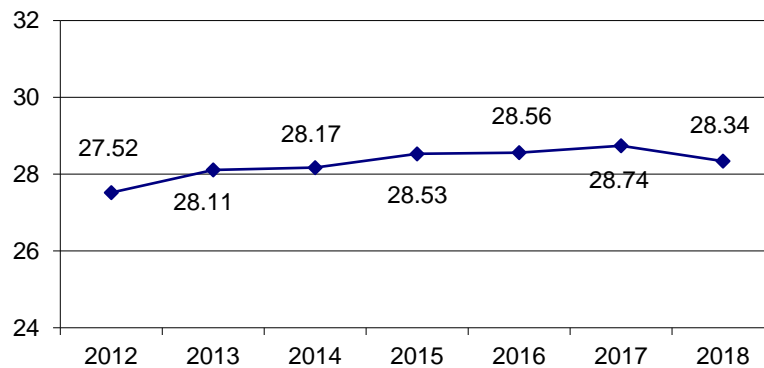
# Value and Revenue

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, recovered to 2008 levels by digest year 2017, and continue to increase in digest year 2018.

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



**Figure 5: Average Millage Rate** shows the average millage rate since 2012.



**Table 3: 2019 Property Tax Mill Rates** shows the unincorporated mill rates that include county, school, fire and special tax district mill rates.

<i>COUNTY</i>	<i>CY2015</i>	<i>CY2016</i>	<i>CY2017</i>	<i>CY2018</i>	<i>CY2019</i>
<i>Appling</i>	27.890	27.844	27.844	27.842	27.372
<i>Atkinson</i>	32.222	32.172	32.172	32.172	32.172
<i>Bacon</i>	28.684	28.726	28.727	28.711	28.711
<i>Baker</i>	24.460	24.841	24.586	24.411	24.411
<i>Baldwin</i>	26.960	26.910	25.510	25.510	25.510
<i>Banks</i>	25.204	25.136	24.434	23.427	23.427
<i>Barrow</i>	30.301	30.152	29.116	30.249	27.969
<i>Bartow</i>	28.260	28.210	28.000	27.860	27.860
<i>Ben Hill</i>	33.139	33.242	34.795	34.791	34.791
<i>Berrien</i>	30.858	30.808	31.710	31.710	31.710
<i>Bibb</i>	32.647	34.597	37.466	39.966	19.314
<i>Bleckley</i>	29.470	29.414	29.386	29.119	29.169
<i>Brantley</i>	33.902	33.096	32.977	32.616	31.366
<i>Brooks</i>	28.051	28.997	29.206	28.712	28.319
<i>Bryan</i>	24.737	24.640	24.361	25.375	25.375
<i>Bulloch</i>	22.688	22.594	22.025	21.767	21.767
<i>Burke</i>	22.820	22.520	22.372	22.294	19.598
<i>Butts</i>	33.229	31.773	30.973	30.430	29.430
<i>Calhoun</i>	30.775	31.730	31.704	34.547	34.547
<i>Camden</i>	29.660	30.610	30.610	30.060	29.405
<i>Candler</i>	25.988	26.159	26.825	27.854	26.854
<i>Carroll</i>	27.964	26.350	26.340	26.259	26.259
<i>Catoosa</i>	25.340	25.987	24.706	23.905	23.905
<i>Charlton</i>	36.460	36.420	36.400	36.080	36.080
<i>Chatham</i>	33.354	33.304	34.314	36.564	30.424
<i>Chattahoochee</i>	25.734	25.655	25.653	26.250	26.250
<i>Chattooga</i>	26.368	25.573	29.040	27.574	27.574
<i>Cherokee</i>	29.400	29.113	28.812	28.588	24.816
<i>Clarke</i>	34.000	33.950	33.950	33.950	20.000
<i>Clay</i>	30.368	30.325	30.346	30.373	30.373
<i>Clayton</i>	35.007	35.691	35.691	35.596	35.596
<i>Clinch</i>	32.503	33.853	33.853	33.353	28.853
<i>Cobb</i>	29.460	28.750	28.750	30.350	27.490
<i>Coffee</i>	24.531	24.401	24.378	24.292	23.792
<i>Colquitt</i>	27.836	27.579	27.216	26.079	24.359
<i>Columbia</i>	26.987	26.937	27.937	27.839	25.598
<i>Cook</i>	29.015	28.965	28.920	28.917	28.917
<i>Coweta</i>	28.470	28.555	29.310	29.320	25.230
<i>Crawford</i>	28.580	30.030	30.030	30.030	30.030

<b>COUNTY</b>	<b>CY2015</b>	<b>CY2016</b>	<b>CY2017</b>	<b>CY2018</b>	<b>CY2019</b>
<i>Crisp</i>	30.752	30.711	30.724	30.623	29.476
<i>Dade</i>	23.357	23.900	23.993	23.807	23.807
<i>Dawson</i>	24.684	23.916	23.916	23.916	23.916
<i>Decatur</i>	27.750	31.810	31.378	31.288	25.704
<i>Dekalb</i>	44.590	44.190	44.090	43.990	34.277
<i>Dodge</i>	25.606	25.556	25.546	25.534	25.534
<i>Dooly</i>	34.509	34.459	34.459	34.459	34.459
<i>Dougherty</i>	40.273	40.206	40.175	43.175	34.002
<i>Douglas</i>	32.959	32.267	31.718	31.113	31.113
<i>Early</i>	27.599	26.650	25.750	25.724	25.724
<i>Echols</i>	35.251	34.647	34.633	34.616	34.616
<i>Effingham</i>	28.799	28.638	30.118	29.695	23.635
<i>Elbert</i>	29.350	29.351	31.418	29.095	26.995
<i>Emanuel</i>	26.787	28.836	28.770	28.708	25.375
<i>Evans</i>	23.814	25.679	25.273	25.889	23.747
<i>Fannin</i>	17.744	16.984	15.406	15.406	15.406
<i>Fayette</i>	30.307	29.543	29.095	28.978	25.242
<i>Floyd</i>	30.563	30.513	30.148	30.086	27.780
<i>Forsyth</i>	27.804	27.754	27.754	27.654	25.679
<i>Franklin</i>	29.731	29.181	27.931	26.863	26.613
<i>Fulton</i>	40.881	40.762	36.606	28.226	28.226
<i>Gilmer</i>	24.653	25.103	24.603	22.941	22.941
<i>Glascok</i>	28.680	28.630	28.630	28.616	28.616
<i>Glynn</i>	24.050	24.000	26.110	26.110	30.231
<i>Gordon</i>	29.980	29.703	29.636	28.803	28.803
<i>Grady</i>	27.515	27.853	27.690	29.090	29.090
<i>Greene</i>	20.295	20.185	20.209	21.611	20.133
<i>Gwinnett</i>	35.479	35.026	35.360	35.069	28.959
<i>Habersham</i>	25.769	26.074	27.278	26.713	25.063
<i>Hall</i>	27.235	27.166	27.850	28.150	23.560
<i>Hancock</i>	33.023	31.237	31.198	31.213	31.213
<i>Haralson</i>	30.660	30.640	28.838	29.557	26.247
<i>Harris</i>	24.750	24.700	27.200	26.540	27.190
<i>Hart</i>	19.811	20.513	19.380	19.772	19.272
<i>Heard</i>	22.633	22.583	22.583	22.228	22.228
<i>Henry</i>	39.551	38.361	38.361	38.361	36.361
<i>Houston</i>	24.520	24.020	24.432	24.409	23.232
<i>Irwin</i>	29.066	29.016	31.516	31.500	30.550
<i>Jackson</i>	33.608	33.239	33.048	32.812	30.974
<i>Jasper</i>	37.486	35.537	35.504	33.894	33.894
<i>Jeff Davis</i>	28.180	28.380	28.880	29.380	29.380
<i>Jefferson</i>	29.920	30.882	34.026	33.956	33.956

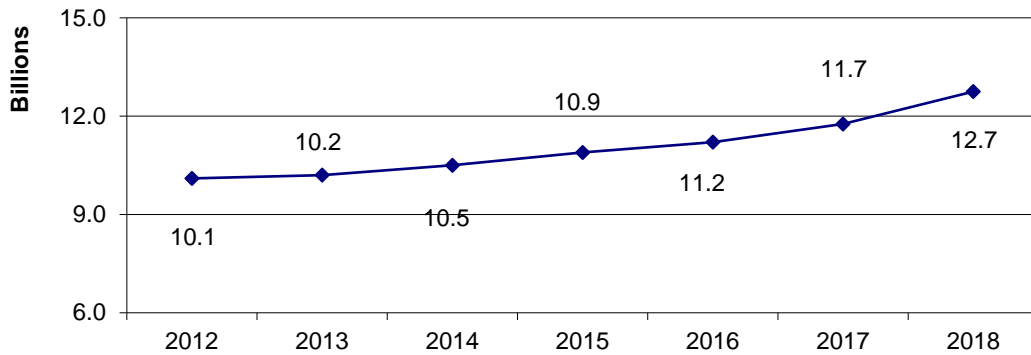
<i>COUNTY</i>	<i>CY2015</i>	<i>CY2016</i>	<i>CY2017</i>	<i>CY2018</i>	<i>CY2019</i>
<i>Jenkins</i>	26.146	25.578	25.675	25.661	25.661
<i>Johnson</i>	29.375	30.185	30.185	30.193	30.193
<i>Jones</i>	34.035	35.985	35.985	35.985	35.985
<i>Lamar</i>	30.278	30.308	30.311	30.472	30.472
<i>Lanier</i>	32.822	32.824	32.702	32.676	32.676
<i>Laurens</i>	21.883	21.874	21.848	21.868	21.868
<i>Lee</i>	32.092	31.916	31.916	33.703	33.703
<i>Liberty</i>	35.020	34.469	36.266	37.045	31.202
<i>Lincoln</i>	31.481	30.165	31.165	32.165	31.165
<i>Long</i>	30.823	30.778	31.795	31.792	31.792
<i>Lowndes</i>	26.952	28.135	28.063	27.605	25.355
<i>Lumpkin</i>	28.022	29.906	28.928	28.371	27.872
<i>Macon</i>	28.211	29.311	29.302	29.070	29.070
<i>Madison</i>	28.715	28.704	31.280	31.189	30.189
<i>Marion</i>	23.569	23.448	23.821	23.825	23.825
<i>McDuffie</i>	25.040	27.490	27.490	28.490	28.490
<i>McIntosh</i>	26.624	26.574	26.574	26.574	25.574
<i>Meriwether</i>	32.966	32.924	33.932	35.144	32.574
<i>Miller</i>	38.442	36.876	36.907	37.967	36.884
<i>Mitchell</i>	36.424	36.374	35.970	35.271	35.271
<i>Monroe</i>	26.200	27.631	29.065	29.047	29.047
<i>Montgomery</i>	27.087	27.844	29.699	29.816	29.816
<i>Morgan</i>	26.796	26.458	25.907	25.569	25.569
<i>Murray</i>	22.754	22.694	24.694	24.694	24.694
<i>Muscogee</i>	41.300	40.550	40.501	40.971	23.321
<i>Newton</i>	34.333	34.333	34.333	34.333	33.441
<i>Oconee</i>	23.736	23.686	23.686	23.686	23.686
<i>Oglethorpe</i>	29.604	29.526	30.193	29.720	29.720
<i>Paulding</i>	30.777	30.237	30.549	30.128	27.028
<i>Peach</i>	31.605	31.555	31.689	31.535	31.535
<i>Pickens</i>	23.372	23.930	23.553	23.376	23.176
<i>Pierce</i>	27.470	27.260	27.137	27.036	27.036
<i>Pike</i>	30.293	31.801	34.273	34.558	34.558
<i>Polk</i>	27.294	27.212	27.212	27.555	27.555
<i>Pulaski</i>	28.549	28.759	28.767	28.740	27.991
<i>Putnam</i>	21.754	22.572	22.546	24.980	24.602
<i>Quitman</i>	32.013	31.938	31.992	31.982	31.982
<i>Rabun</i>	19.258	18.852	18.800	19.604	19.604
<i>Randolph</i>	35.340	35.575	35.440	35.301	35.301
<i>Richmond</i>	32.734	32.468	32.438	32.626	29.721
<i>Rockdale</i>	45.560	45.510	45.510	45.090	45.090
<i>Schley</i>	31.336	31.286	31.286	31.176	31.176



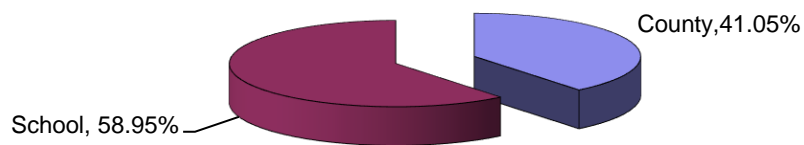
<i>COUNTY</i>	<i>CY2015</i>	<i>CY2016</i>	<i>CY2017</i>	<i>CY2018</i>	<i>CY2019</i>
<i>Screven</i>	28.683	29.579	29.886	30.210	29.167
<i>Seminole</i>	30.801	30.459	31.779	30.871	30.871
<i>Spalding</i>	38.972	37.840	37.174	38.211	34.601
<i>Stephens</i>	33.210	31.710	32.210	31.710	31.710
<i>Stewart</i>	26.689	26.648	26.662	26.664	26.664
<i>Sumter</i>	30.808	31.478	31.449	31.449	31.449
<i>Talbot</i>	30.163	30.113	29.988	30.057	30.057
<i>Taliaferro</i>	38.790	38.583	38.596	38.502	38.502
<i>Tattnall</i>	28.581	28.372	27.723	28.205	28.205
<i>Taylor</i>	24.030	23.960	23.790	23.480	23.480
<i>Telfair</i>	31.955	31.858	31.991	32.173	32.173
<i>Terrell</i>	30.034	29.984	29.984	29.984	29.984
<i>Thomas</i>	24.539	24.139	23.962	23.569	21.834
<i>Tift</i>	30.499	30.491	30.461	30.320	29.117
<i>Toombs</i>	24.221	23.704	23.708	23.613	22.613
<i>Towns</i>	14.009	13.832	13.831	13.351	12.868
<i>Treutlen</i>	25.523	25.960	26.478	26.988	26.988
<i>Troup</i>	29.469	30.160	30.160	30.159	29.715
<i>Turner</i>	32.069	32.019	31.989	31.989	31.989
<i>Twiggs</i>	33.250	33.200	36.200	36.200	36.200
<i>Union</i>	17.725	17.575	17.566	17.893	17.893
<i>Upson</i>	34.190	34.180	33.620	30.660	23.330
<i>Walker</i>	26.046	24.469	26.460	26.457	26.457
<i>Walton</i>	34.757	33.955	33.265	33.440	32.105
<i>Ware</i>	32.910	32.603	32.694	32.636	32.636
<i>Warren</i>	32.408	32.358	30.358	30.358	30.358
<i>Washington</i>	27.385	26.836	30.328	30.195	26.695
<i>Wayne</i>	29.950	29.923	30.923	35.923	35.923
<i>Webster</i>	26.517	26.467	26.467	26.467	26.467
<i>Wheeler</i>	32.806	32.599	32.359	32.193	32.193
<i>White</i>	26.700	27.962	27.958	28.231	28.231
<i>Whitfield</i>	27.867	30.317	31.523	31.506	28.068
<i>Wilcox</i>	33.410	33.360	33.360	33.333	33.333
<i>Wilkes</i>	29.090	28.911	28.426	28.175	28.175
<i>Wilkinson</i>	32.150	32.082	34.440	34.440	34.440
<i>Worth</i>	28.701	28.651	28.651	28.651	28.060

Property tax continues to be the primary revenue source for local governments. Currently approximately \$12.7 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.

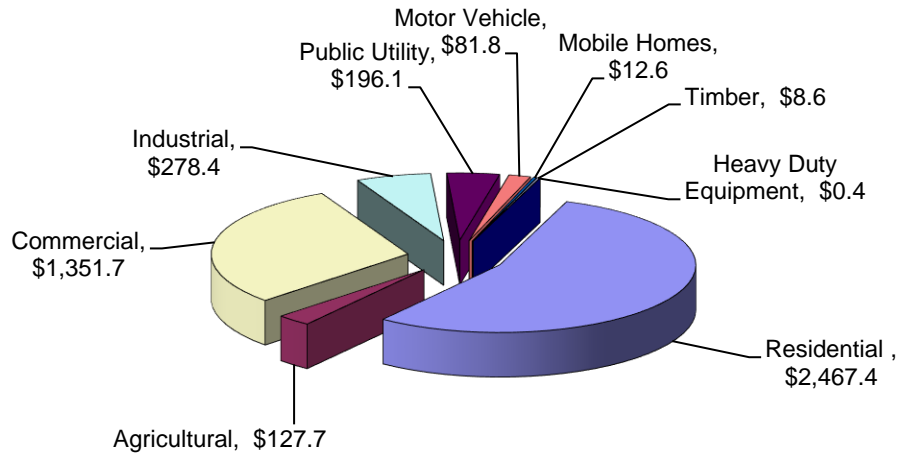
**Figure 6: Comparison of Total Revenue** shows the total revenues collected.



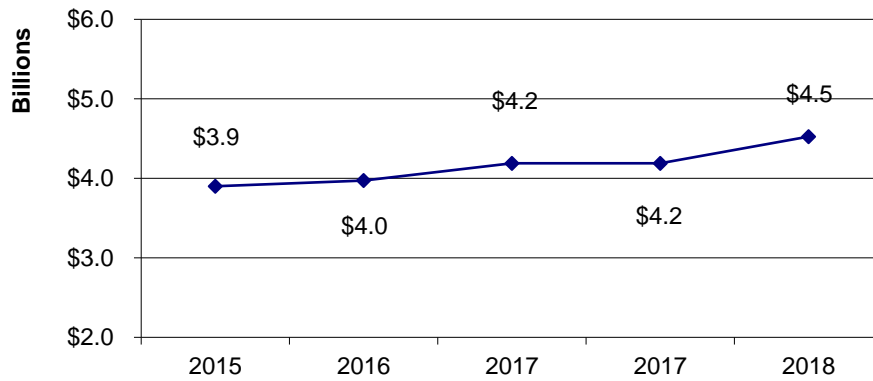
**Figure 7: 2018 Percentage of Total Revenue by Tax Type** shows the percentage of the total ad valorem taxes levied for state, county and school purposes.



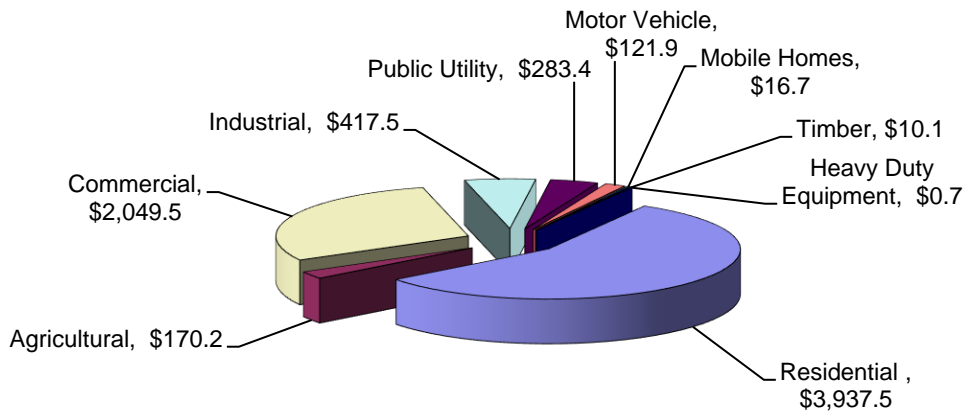
**Figure 8: 2018 County Tax Revenue by Property Class** shows the amount of tax revenue generated from the various classes of property for county tax purposes.



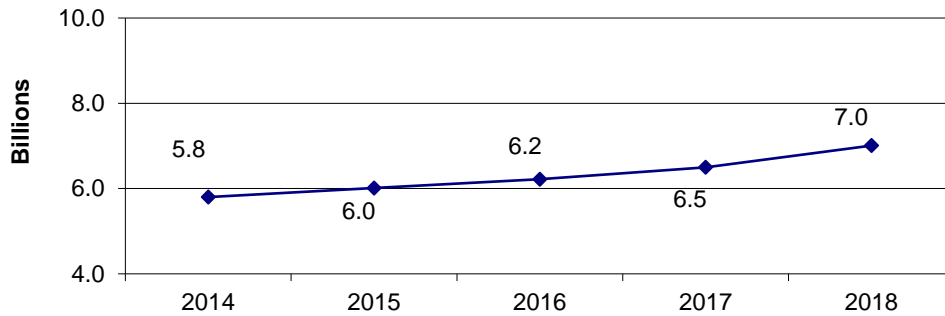
**Figure 9: Five-Year Comparison of County Tax Revenue** shows the amount of tax revenue levied for 2018 for county tax purposes and a five-year comparison.



**Figure 10: 2018 School Tax Revenue by Property Class** shows the amount of tax revenue.



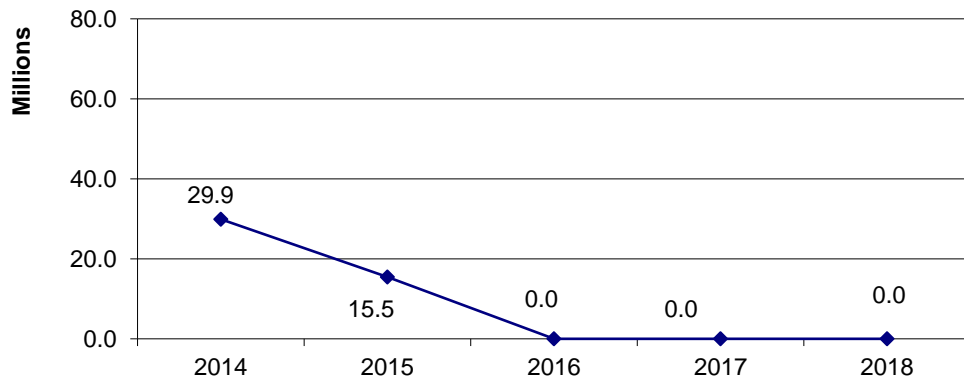
**Figure 11: Five-Year Comparison of Total School Tax Revenue** shows the amount of tax revenue and a five-year comparison for school tax purposes.



**Figure 12: 2018 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 who lack good customer service to taxpayers.

**List of Counties Where Performance Reviews Occurred**

2019						
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 2018 digest was approved was comprised of Revenue Commissioner Lynnette T. Riley, State Auditor Greg Griffin, and Steve Stancil, Director of the State Properties Commission.

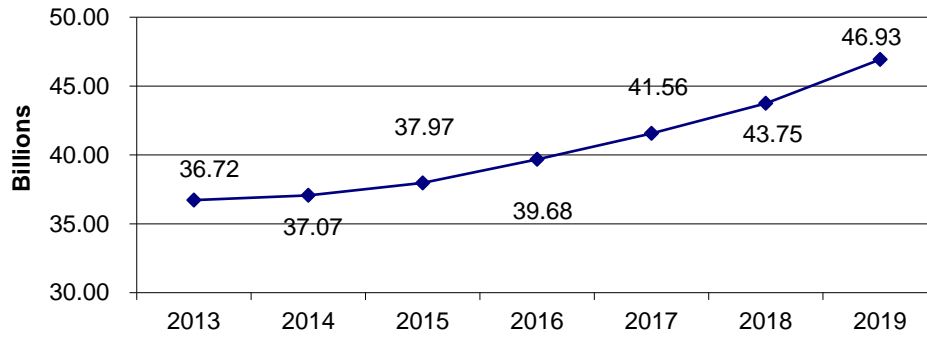
In determining each county's proposed assessed public utility values for 2019 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on 2018 tax digest. This method ensures that proposed public utility values are set at 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.

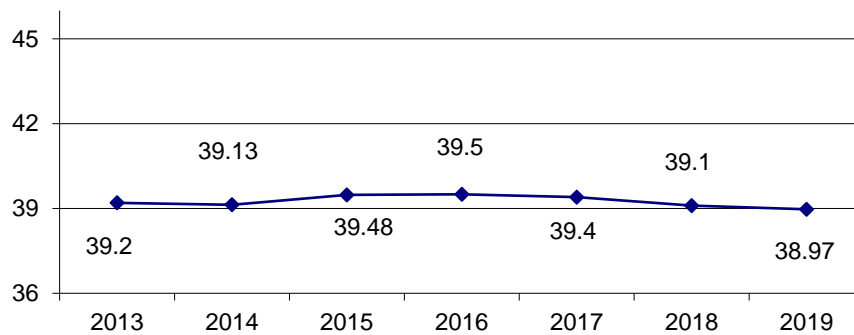
The Department appraised these properties utilizing recognized and publicly available financial reference data to determine the reported net worth of public utility companies in an effort to eliminate bias concerning the actual unit value of each company. These nationally recognized financial sources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



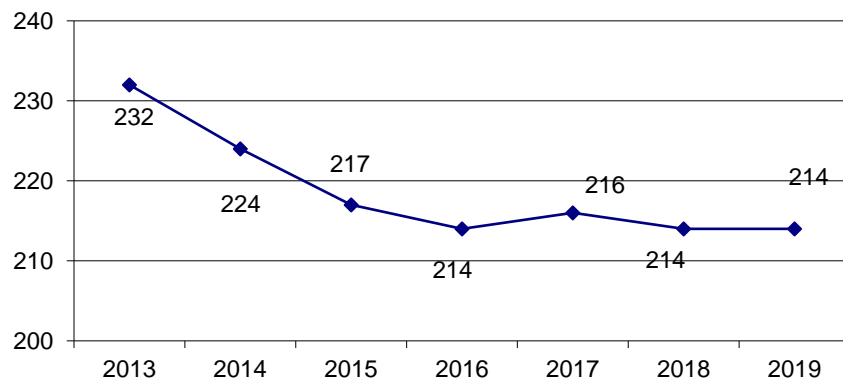
**Figure 14: Change in Public Utility Digest Value** shows the digest history since 2013.



**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: 2018 Ratios Used to Propose 2019 Public Utility Assessments** shows each county's proposed equalization ratio for assessment of the public utility properties.

<b>Appling</b>	38.21	<b>Dade</b>	40.54	<b>Jefferson</b>	39.89	<b>Richmond</b>	38.75
<b>Atkinson</b>	38.15	<b>Dawson</b>	41.12	<b>Jenkins</b>	39.41	<b>Rockdale</b>	37.33
<b>Bacon</b>	38.16	<b>Decatur</b>	38.94	<b>Johnson</b>	38.44	<b>Schley</b>	40.03
<b>Baker</b>	41.03	<b>Dekalb</b>	38.37	<b>Jones</b>	39.86	<b>Screven</b>	39.19
<b>Baldwin</b>	38.36	<b>Dodge</b>	38.21	<b>Lamar</b>	38.03	<b>Seminole</b>	39.71
<b>Banks</b>	38.31	<b>Dooley</b>	38.64	<b>Lanier</b>	40.25	<b>Spalding</b>	39.44
<b>Barrow</b>	38.13	<b>Dougherty</b>	39.11	<b>Laurens</b>	38.62	<b>Stephens</b>	38.14
<b>Bartow</b>	38.75	<b>Douglas</b>	39.20	<b>Lee</b>	37.85	<b>Stewart</b>	40.10
<b>Ben Hill</b>	39.16	<b>Early</b>	42.55	<b>Liberty</b>	39.46	<b>Sumter</b>	39.66
<b>Berrien</b>	38.32	<b>Echols</b>	38.40	<b>Lincoln</b>	38.18	<b>Talbot</b>	38.99
<b>Bibb</b>	39.26	<b>Effingham</b>	38.50	<b>Long</b>	38.78	<b>Taliaferro</b>	40.41
<b>Bleckley</b>	38.18	<b>Elbert</b>	41.22	<b>Lowndes</b>	38.86	<b>Tattnell</b>	39.06
<b>Brantley</b>	39.61	<b>Emanuel</b>	40.76	<b>Lumpkin</b>	38.04	<b>Taylor</b>	39.27
<b>Brooks</b>	39.99	<b>Evans</b>	38.57	<b>Macon</b>	38.26	<b>Telfair</b>	38.17
<b>Bryan</b>	38.64	<b>Fannin</b>	38.17	<b>Madison</b>	38.65	<b>Terrell</b>	38.59
<b>Bulloch</b>	38.41	<b>Fayette</b>	38.57	<b>Marion</b>	40.41	<b>Thomas</b>	38.96
<b>Burke</b>	39.68	<b>Floyd</b>	39.05	<b>McDuffie</b>	38.08	<b>Tift</b>	38.46
<b>Butts</b>	37.07	<b>Forsyth</b>	38.32	<b>McIntosh</b>	39.63	<b>Toombs</b>	40.67
<b>Calhoun</b>	39.78	<b>Franklin</b>	38.24	<b>Meriwether</b>	40.39	<b>Towns</b>	38.13
<b>Camden</b>	39.87	<b>*Fulton</b>		<b>Miller</b>	40.57	<b>Treutlen</b>	40.18
<b>Candler</b>	38.21	<b>Gilmer</b>	39.42	<b>Mitchell</b>	40.03	<b>Troup</b>	39.16
<b>Carroll</b>	37.60	<b>Glascocock</b>	39.56	<b>Monroe</b>	38.79	<b>Turner</b>	39.06
<b>Catoosa</b>	39.33	<b>Glynn</b>	38.02	<b>Montgomery</b>	40.09	<b>Twiggs</b>	38.20
<b>Charlton</b>	39.92	<b>Gordon</b>	38.16	<b>Morgan</b>	39.49	<b>Union</b>	37.85
<b>Chatham</b>	38.90	<b>Grady</b>	39.12	<b>Murray</b>	38.13	<b>Upton</b>	39.55
<b>Chattahoochee</b>	38.24	<b>Greene</b>	38.05	<b>Muscogee</b>	39.65	<b>Walker</b>	36.94
<b>Chattooga</b>	36.46	<b>Gwinnett</b>	38.97	<b>Newton</b>	38.90	<b>Walton</b>	38.46
<b>Cherokee</b>	38.59	<b>Habersham</b>	38.61	<b>Oconee</b>	39.04	<b>Ware</b>	38.51
<b>Clarke</b>	38.74	<b>Hall</b>	38.97	<b>Oglethorpe</b>	35.67	<b>Warren</b>	38.64
<b>Clay</b>	38.70	<b>Hancock</b>	40.81	<b>Paulding</b>	39.09	<b>Washington</b>	39.88
<b>Clayton</b>	41.09	<b>Haralson</b>	40.01	<b>Peach</b>	38.70	<b>Wayne</b>	38.31
<b>Clinch</b>	39.83	<b>Harris</b>	40.32	<b>Pickens</b>	40.39	<b>Webster</b>	38.76
<b>Cobb</b>	38.89	<b>Hart</b>	37.48	<b>Pierce</b>	38.02	<b>Wheeler</b>	37.60
<b>Coffee</b>	38.76	<b>Heard</b>	41.67	<b>Pike</b>	36.03	<b>White</b>	38.94
<b>Colquitt</b>	38.53	<b>Henry</b>	40.83	<b>Polk</b>	37.75	<b>Whitfield</b>	38.24
<b>Columbia</b>	39.45	<b>Houston</b>	38.02	<b>Pulaski</b>	39.59	<b>Wilcox</b>	37.26
<b>Cook</b>	39.18	<b>Irwin</b>	38.18	<b>Putnam</b>	39.97	<b>Wilkes</b>	40.45
<b>Coweta</b>	38.72	<b>Jackson</b>	38.20	<b>Quitman</b>	38.26	<b>Wilkinson</b>	39.25
<b>Crawford</b>	38.70	<b>Jasper</b>	38.63	<b>Rabun</b>	38.68	<b>Worth</b>	38.11
<b>Crisp</b>	38.82	<b>Jeff Davis</b>	39.59	<b>Randolph</b>	40.10	<b>Average</b>	39.97

\*Fulton County's digest was not submitted in 2018.

# Preferential Agricultural Assessment

In the 1983 legislative session, O.C.G.A. § 48-5-7.1 was passed establishing preferential assessment of tangible real property devoted to bona fide agricultural purposes. By statute, all real property is assessed at 40% of fair market value. However, the new legislation provided for a 30% level of assessment or 75% of the value at which other taxable real property is assessed. The decrease in the level of assessment creates a **tax shift**<sup>7</sup> from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, in the same manner as any exemption for one class of taxpayers shifts the tax burden to another class of property owners.

In making application for preferential assessment, qualifying taxpayers must sign a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership are allowed provided the property is transferred to another qualifying entity that agrees to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant has been breached and a penalty imposed. Penalties range from 5 times the tax savings if the breach occurs during the first year of the covenant, to a minimum of 2 times the tax savings if the breach occurs during the tenth year of the covenant.

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<sup>7</sup> **Tax Shift** - Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, taxpayers in the preferential tax assessment program are afforded an exemption equal to the difference between an assessment of 40% of fair market value and 30% of fair market value, while the property of residential, commercial, industrial, and other classes of taxpayers is assessed at 40% of fair market value only. As a consequence, 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%
2018	2,223	-5.12%	\$31,821,786	-4.59%	\$906,850	-4.09%

**Table 6: Preferential Agricultural Assessment for 2018** illustrates a county-by-county breakdown of the preferential agricultural assessment local impact.

<b>County</b>	<b>Parcel Count</b>	<b>Assessed Value Eliminated</b>	<b>County Tax Shift</b>	<b>School Tax Shift</b>	<b>Total Tax Shift</b>
<b>Appling</b>	836	5,426,660	69,298	79,240	<b>148,538</b>
<b>Atkinson</b>	48	1,028,506	17,856	15,233	<b>33,089</b>
<b>Bacon</b>	47	586,168	8,043	8,787	<b>16,830</b>
<b>Baker</b>	86	2,790,995	28,867	39,264	<b>68,131</b>
<b>Baldwin</b>	0	0	0	0	<b>0</b>
<b>Banks</b>	4	59,105	527	858	<b>1,385</b>
<b>Barrow</b>	0	0	0	0	<b>0</b>
<b>Bartow</b>	25	323,926	2,935	6,106	<b>9,041</b>
<b>Ben Hill</b>	0	0	0	0	<b>0</b>
<b>Berrien</b>	2	80,964	1,353	1,214	<b>2,567</b>
<b>Bibb</b>	2	12,444	257	240	<b>497</b>
<b>Bleckley</b>	0	0	0	0	<b>0</b>
<b>Brantley</b>	0	0	0	0	<b>0</b>
<b>Brooks</b>	15	919,421	12,478	13,630	<b>26,108</b>
<b>Bryan</b>	5	83,930	739	1,391	<b>2,130</b>
<b>Bulloch</b>	4	177,730	2,193	1,675	<b>3,868</b>
<b>Burke</b>	18	343,647	2,026	4,708	<b>6,734</b>
<b>Butts</b>	5	456,273	5,571	7,857	<b>13,428</b>
<b>Calhoun</b>	15	409,703	6,123	8,032	<b>14,155</b>
<b>Camden</b>	5	114,280	1,532	1,828	<b>3,360</b>
<b>Candler</b>	2	14,346	184	201	<b>385</b>
<b>Carroll</b>	16	305,350	2,522	5,496	<b>8,018</b>
<b>Catoosa</b>	0	0	0	0	<b>0</b>
<b>Charlton</b>	0	0	0	0	<b>0</b>
<b>Chatham</b>	0	0	0	0	<b>0</b>
<b>Chattahoochee</b>	3	34,392	297	605	<b>902</b>
<b>Chattooga</b>	1	9,305	139	118	<b>257</b>
<b>Cherokee</b>	0	0	0	0	<b>0</b>
<b>Clarke</b>	0	0	0	0	<b>0</b>
<b>Clay</b>	1	44,530	766	587	<b>1,353</b>
<b>Clayton</b>	0	0	0	0	<b>0</b>
<b>Clinch</b>	0	0	0	0	<b>0</b>
<b>Cobb</b>	0	0	0	0	<b>0</b>
<b>Coffee</b>	47	1,116,515	8,660	17,904	<b>26,564</b>
<b>Colquitt</b>	2	30,790	435	315	<b>750</b>
<b>Columbia</b>	0	0	0	0	<b>0</b>
<b>Cook</b>	23	235,517	2,798	4,013	<b>6,811</b>

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Coweta	0	0	0	0	0
Crawford	10	157,070	2,204	2,513	4,717
Crisp	2	70,371	851	1,224	2,075
Dade	9	166,790	1,415	2,556	3,971
Dawson	0	0	0	0	0
Decatur	30	1,141,290	11,838	17,497	29,335
Dekalb	0	0	0	0	0
Dodge	2	74,892	864	1,048	1,912
Dooley	15	415,360	7,499	6,814	14,313
Dougherty	2	272,210	4,238	5,018	9,256
Douglas	0	0	0	0	0
Early	13	434,651	4,342	6,839	11,181
Echols	0	0	0	0	0
Effingham	0	0	0	0	0
Elbert	2	17,464	194	277	471
Emanuel	9	248,750	2,915	3,397	6,312
Evans	24	297,630	2,958	4,167	7,125
Fannin	0	0	0	0	0
Fayette	0	0	0	0	0
Floyd	0	0	0	0	0
Forsyth	0	0	0	0	0
Franklin	0	0	0	0	0
Fulton	0	0	0	0	0
Gilmer	10	114,010	967	1,648	2,615
GlascocK	4	33,253	406	545	951
Glynn	0	0	0	0	0
Gordon	38	486,501	4,685	9,327	14,012
Grady	4	278,863	4,292	3,820	8,112
Greene	0	0	0	0	0
Gwinnett	0	0	0	0	0
Habersham	13	63,954	739	865	1,604
Hall	0	0	0	0	0
Hancock	34	589,439	9,895	8,503	18,398
Haralson	0	0	0	0	0
Harris	0	0	0	0	0
Hart	0	0	0	0	0
Heard	0	0	0	0	0
Henry	1	14,040	179	332	511
Houston	0	0	0	0	0
Irwin	35	420,493	6,252	6,594	12,846

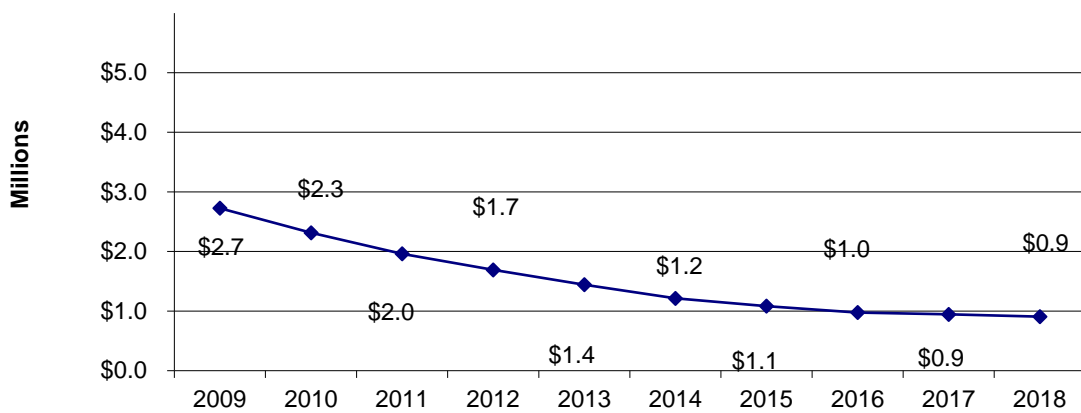
County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Jackson	3	21,130	199	456	655
Jasper	8	54,210	862	975	1,837
Jeff Davis	10	346,104	5,323	4,845	10,168
Jefferson	3	69,239	1,252	1,099	2,351
Jenkins	86	1,641,513	16,735	25,388	42,123
Johnson	0	0	0	0	0
Jones	1	14,000	227	277	504
Lamar	0	0	0	0	0
Lanier	6	118,083	1,867	1,992	3,859
Laurens	3	36,688	264	539	803
Lee	7	930,390	13,121	18,236	31,357
Liberty	2	39,120	575	645	1,220
Lincoln	0	0	0	0	0
Long	1	7,616	120	123	243
Lowndes	0	0	0	0	0
Lumpkin	0	0	0	0	0
Macon	16	346,115	3,684	6,378	10,062
Madison	9	28,650	378	487	865
Marion	2	31,411	222	526	748
McDuffie	1	11,603	102	228	330
McIntosh	0	0	0	0	0
Meriwether	1	8,490	115	162	277
Miller	5	80,009	1,325	1,626	2,951
Mitchell	46	1,236,174	23,455	19,879	43,334
Monroe	1	5,010	67	79	146
Montgomery	2	10,078	149	151	300
Morgan	1	17,035	188	247	435
Murray	1	11,340	104	176	280
Muscogee	6	95,568	1,289	2,229	3,518
Newton	0	0	0	0	0
Oconee	0	0	0	0	0
Oglethorpe	2	24,326	191	532	723
Paulding	0	0	0	0	0
Peach	2	110,860	1,613	1,883	3,496
Pickens	0	0	0	0	0
Pierce	0	0	0	0	0
Pike	0	0	0	0	0
Polk	0	0	0	0	0
Pulaski	11	320,504	4,496	4,476	8,972
Putnam	0	0	0	0	0

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Quitman	0	0	0	0	0
Rabun	0	0	0	0	0
Randolph	42	795,985	14,058	14,069	28,127
Richmond	1	3,548	35	71	106
Rockdale	0	0	0	0	0
Schley	8	99,190	1,216	1,876	3,092
Screven	96	597,596	8,069	9,361	17,430
Seminole	20	961,052	14,280	15,388	29,668
Spalding	0	0	0	0	0
Stephens	0	0	0	0	0
Stewart	24	272,160	3,161	4,096	7,257
Sumter	31	244,350	3,232	4,453	7,685
Talbot	0	0	0	0	0
Taliaferro	3	32,330	663	582	1,245
Tattnall	29	268,634	3,816	3,761	7,577
Taylor	5	85,840	682	1,334	2,016
Telfair	22	132,829	2,195	2,078	4,273
Terrell	30	495,011	6,683	8,160	14,843
Thomas	1	182,386	1,374	2,609	3,983
Tift	0	0	0	0	0
Toombs	35	330,671	2,848	4,544	7,392
Towns	0	0	0	0	0
Treutlen	1	12,160	158	170	328
Troup	0	0	0	0	0
Turner	8	57,850	926	925	1,851
Twiggs	0	0	0	0	0
Union	0	0	0	0	0
Upson	0	0	0	0	0
Walker	2	78,210	769	1,300	2,069
Walton	3	54,522	595	1,156	1,751
Ware	101	389,447	6,112	6,598	12,710
Warren	1	9,440	122	164	286
Washington	5	37,071	358	632	990
Wayne	13	238,106	4,268	4,286	8,554
Webster	1	17,790	160	311	471
Wheeler	0	0	0	0	0
White	2	30,173	324	527	851
Whitfield	0	0	0	0	0
Wilcox	12	255,792	4,664	3,862	8,526
Wilkes	15	195,021	2,280	3,218	5,498

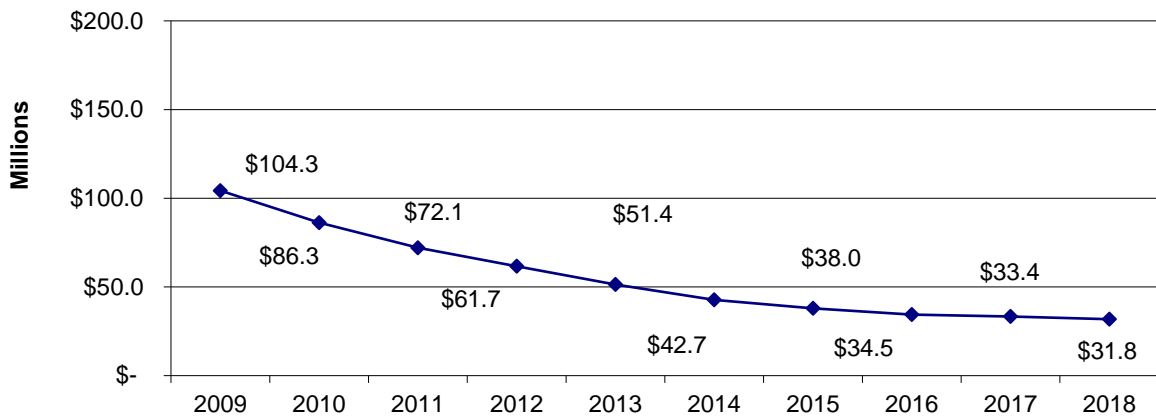


County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Wilkinson	1	14,168	205	283	488
Worth	6	413,660	5,196	6,412	11,608
<b>Total</b>	<b>2,223</b>	<b>31,821,786</b>	<b>408,704</b>	<b>498,146</b>	<b>906,850</b>

**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**<sup>8</sup> 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.

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<sup>8</sup> **Tax Shift** - Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, 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
<b>Cherokee</b>	1,904	269,017,120	1,443,546	5,232,383	<b>6,675,929</b>
<b>Mitchell</b>	1,925	178,944,426	3,395,292	2,909,328	<b>6,304,620</b>
<b>Hall</b>	2,072	262,530,059	1,407,161	4,695,273	<b>6,102,434</b>
<b>Meriwether</b>	2,607	159,039,303	2,151,007	3,029,540	<b>5,180,547</b>
<b>Worth</b>	2,083	174,026,106	2,185,768	2,697,405	<b>4,883,173</b>
<b>Oconee</b>	2,058	205,425,777	1,380,435	3,492,238	<b>4,872,673</b>
<b>Jackson</b>	2,826	171,856,065	1,639,167	3,139,356	<b>4,778,523</b>
<b>Forsyth</b>	726	174,690,880	1,041,332	3,444,555	<b>4,485,887</b>
<b>Lumpkin</b>	1,608	157,876,107	1,746,208	2,655,318	<b>4,401,526</b>
<b>Brooks</b>	1,861	144,214,346	1,947,574	2,137,978	<b>4,085,552</b>

**Table 8: Conservation Use Valuation Assessment for Tax Year 2018** 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.

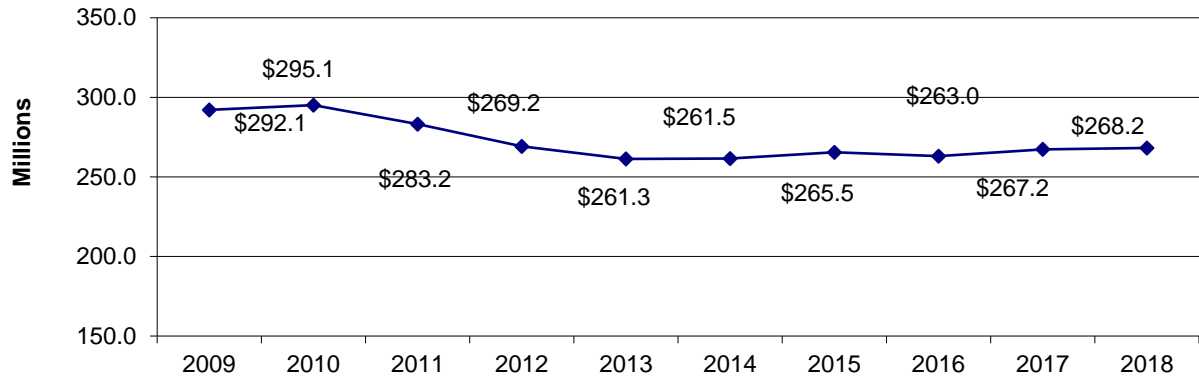
County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
APPLING	107	1,543,352	19,709	22,536	42,245
ATKINSON	935	11,956,350	207,574	177,085	384,659
BACON	1,037	32,645,741	447,932	489,360	937,292
BAKER	371	31,376,831	324,689	441,409	766,098
BALDWIN	908	24,992,117	246,422	391,127	637,549
BANKS	1,890	85,133,583	759,051	1,235,373	1,994,424
BARROW	1,365	100,175,343	959,950	1,853,244	2,813,194
BARTOW	1,285	71,980,899	652,826	1,330,219	1,983,045
BEN HILL	682	24,303,535	404,970	440,574	845,544
BERRIEN	1,971	64,069,547	1,070,602	961,043	2,031,645
BIBB	535	20,666,808	426,811	399,159	825,970
BLECKLEY	855	34,373,887	511,531	491,065	1,002,596
BRANTLEY	1,046	20,764,030	299,375	353,196	652,571
BROOKS	1,861	144,214,346	1,947,574	2,137,978	4,085,552
BRYAN	316	12,009,310	105,682	199,054	304,736
BULLOCH	2,877	73,459,810	906,494	692,506	1,599,000
BURKE	1,676	88,581,944	522,597	1,213,661	1,736,258
BUTTS	1,197	70,693,781	863,100	1,217,418	2,080,518
CALHOUN	515	33,187,528	496,529	650,641	1,147,170
CAMDEN	997	31,061,778	416,383	496,988	913,371
CANDLER	1,065	34,890,686	448,485	488,470	936,955
CARROLL	2,550	77,269,995	637,787	1,383,942	2,021,729
CATOOSA	619	36,668,359	246,925	629,632	876,557
CHARLTON	783	13,864,872	261,076	239,169	500,245
CHATHAM	172	29,822,273	344,238	563,074	907,312
CHATTAHOOCHEE	99	2,143,142	18,538	37,719	56,257
CHATTOOGA	1,381	39,626,563	591,387	500,423	1,091,810
CHEROKEE	1,904	269,017,120	1,443,546	5,232,383	6,675,929
CLARKE	415	28,826,009	402,123	576,520	978,643
CLAY	524	15,632,038	268,746	206,042	474,788
CLAYTON	168	11,797,693	183,997	235,954	419,951
CLINCH	404	17,563,427	192,372	314,385	506,757
COBB	565	72,862,422	625,888	1,354,829	1,980,717
COFFEE	2,567	130,287,246	1,010,508	2,089,286	3,099,794
COLQUITT	2,436	130,245,801	1,844,015	1,333,977	3,177,992
COLUMBIA	4,778	85,457,487	623,669	1,563,872	2,187,541
COOK	1,275	61,965,956	736,156	1,055,714	1,791,870
COWETA	1,965	115,982,003	772,210	2,156,105	2,928,315

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CRAWFORD	1,043	21,798,449	305,972	348,775	654,747
CRISP	982	39,981,485	483,296	695,198	1,178,494
DADE	634	25,393,006	215,735	389,097	604,832
DAWSON	986	119,643,743	973,661	1,887,739	2,861,400
DECATUR	1,776	139,679,858	1,448,899	2,141,432	3,590,331
DEKALB	13	480,010	5,272	11,127	16,399
DODGE	1,793	36,419,729	420,065	509,876	929,941
DOOLY	1,569	82,670,698	1,492,619	1,356,130	2,848,749
DOUGHERTY	287	22,988,987	357,916	423,756	781,672
DOUGLAS	366	26,733,466	273,029	558,729	831,758
EARLY	1,553	75,140,106	750,650	1,182,254	1,932,904
ECHOLS	334	12,225,181	183,219	239,968	423,187
EFFINGHAM	2,141	77,664,249	509,322	1,326,272	1,835,594
ELBERT	1,709	63,201,659	703,118	1,003,010	1,706,128
EMANUEL	2,318	61,333,078	718,701	837,626	1,556,327
EVANS	498	18,752,697	184,001	262,538	446,539
FANNIN	1,764	108,944,722	454,953	1,223,449	1,678,402
FAYETTE	609	35,425,168	155,587	738,615	894,202
FLOYD	2,369	67,306,007	638,061	1,225,464	1,863,525
FORSYTH	726	174,690,880	1,041,332	3,444,555	4,485,887
FRANKLIN	2,633	105,455,643	1,142,593	1,666,199	2,808,792
FULTON	603	93,871,870	979,084	1,627,069	2,606,153
GILMER	2,117	119,537,465	1,013,976	1,728,273	2,742,249
GLASCOCK	566	12,226,441	149,529	200,342	349,871
GLYNN	210	18,392,288	136,670	299,089	435,759
GORDON	2,451	121,661,942	1,171,726	2,312,480	3,484,206
GRADY	2,187	97,114,287	1,494,589	1,330,466	2,825,055
GREENE	1,334	69,892,101	379,813	1,029,091	1,408,904
GWINNETT	727	104,524,530	753,517	2,255,228	3,008,745
HABERSHAM	1,918	141,876,112	1,637,676	1,918,165	3,555,841
HALL	2,072	262,530,059	1,407,161	4,695,273	6,102,434
HANCOCK	1,464	59,677,114	1,001,859	860,842	1,862,701
HARALSON	1,428	36,420,509	387,514	565,751	953,265
HARRIS	1,850	102,335,230	882,979	1,899,342	2,782,321
HART	1,865	86,718,017	516,926	1,154,304	1,671,230
HEARD	1,456	47,297,077	323,134	728,186	1,051,320
HENRY	1,526	86,236,819	1,089,306	2,037,604	3,126,910
HOUSTON	854	71,656,960	711,912	952,823	1,664,735
IRWIN	1,582	62,511,051	929,414	980,298	1,909,712
JACKSON	2,826	171,856,065	1,639,167	3,139,356	4,778,523
JASPER	1,623	93,802,484	1,491,835	1,687,507	3,179,342

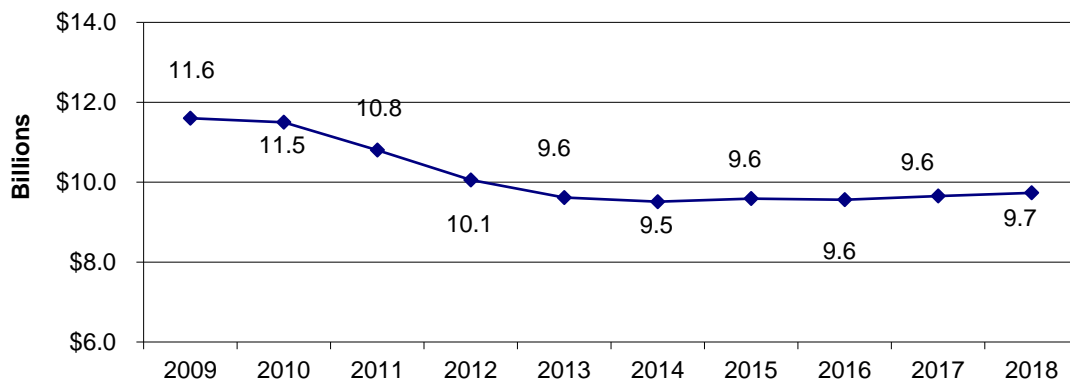
County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
JEFF DAVIS	1,087	25,501,529	392,214	357,021	749,235
JEFFERSON	1,794	65,826,624	1,190,738	1,044,471	2,235,209
JENKINS	921	44,836,355	457,107	693,439	1,150,546
JOHNSON	1,402	18,221,786	279,686	270,484	550,170
JONES	1,293	82,633,904	1,338,731	1,635,160	2,973,891
LAMAR	1,122	54,228,604	684,419	968,035	1,652,454
LANIER	647	25,230,467	398,843	425,588	824,431
LAURENS	2,769	61,229,163	439,932	898,711	1,338,643
LEE	578	58,737,048	828,369	1,151,246	1,979,615
LIBERTY	205	7,086,729	104,127	116,931	221,058
LINCOLN	1,025	27,627,473	309,096	551,914	861,010
LONG	588	22,286,710	349,790	358,749	708,539
LOWNDES	1,408	82,649,359	728,471	1,360,530	2,089,001
LUMPKIN	1,608	157,876,107	1,746,208	2,655,318	4,401,526
MACON	1,345	52,231,712	557,097	962,422	1,519,519
MADISON	2,369	100,015,696	1,321,238	1,699,267	3,020,505
MARION	904	21,683,979	153,997	363,120	517,117
MCDUFFIE	1,071	58,476,260	514,743	1,151,398	1,666,141
MCINTOSH	208	7,813,636	77,285	122,541	199,826
MERIWETHER	2,607	159,039,303	2,151,007	3,029,540	5,180,547
MILLER	917	41,727,729	691,011	848,074	1,539,085
MITCHELL	1,925	178,944,426	3,395,292	2,909,328	6,304,620
MONROE	1,562	92,752,046	1,236,478	1,457,691	2,694,169
MONTGOMERY	1,125	21,181,858	313,830	317,384	631,214
MORGAN	1,758	107,520,641	1,188,856	1,560,340	2,749,196
MURRAY	929	32,260,685	296,623	500,041	796,664
MUSCOGEE	128	11,207,138	140,717	261,362	402,079
NEWTON	1,029	73,860,710	992,762	1,477,214	2,469,976
OCONEE	2,058	205,425,777	1,380,435	3,492,238	4,872,673
OGLETHORPE	1,917	42,965,004	338,115	939,387	1,277,502
PAULDING	1,564	102,128,187	832,243	1,928,078	2,760,321
PEACH	664	50,295,287	731,595	854,467	1,586,062
PICKENS	670	53,406,979	419,031	818,729	1,237,760
PIERCE	1,517	53,998,041	559,248	901,497	1,460,745
PIKE	1,707	71,138,351	1,014,504	1,443,895	2,458,399
POLK	1,197	42,570,514	488,497	684,534	1,173,031
PULASKI	648	12,918,925	181,214	180,400	361,614
PUTNAM	750	44,600,625	371,657	725,608	1,097,265
QUITMAN	283	9,673,588	154,226	155,155	309,381
RABUN	733	61,613,207	623,526	584,340	1,207,866
RANDOLPH	1,186	51,207,061	903,183	905,085	1,808,268
RICHMOND	243	9,953,514	97,106	198,722	295,828

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
ROCKDALE	381	11,545,410	233,102	287,481	520,583
SCHLEY	609	26,537,393	325,455	501,875	827,330
SCREVEN	1,784	55,709,569	752,191	872,690	1,624,881
SEMINOLE	868	76,219,870	1,132,551	1,220,433	2,352,984
SPALDING	801	44,897,600	742,382	811,120	1,553,502
STEPHENS	758	22,640,344	337,568	380,358	717,926
STEWART	350	10,254,326	119,094	154,328	273,422
SUMTER	1,288	58,910,849	779,096	1,073,591	1,852,687
TALBOT	1,425	34,258,735	548,380	481,335	1,029,715
TALIAFERRO	679	14,510,661	298,090	261,192	559,282
TATTNALL	1,776	48,162,335	684,146	674,273	1,358,419
TAYLOR	1,350	33,093,767	263,012	514,277	777,289
TELFAIR	1,360	32,197,338	532,093	503,792	1,035,885
TERRELL	1,065	39,765,878	536,839	655,501	1,192,340
THOMAS	1,400	156,103,968	1,177,414	2,231,229	3,408,643
TIFT	1,110	60,092,944	731,391	1,018,335	1,749,726
TOOMBS	942	25,839,725	222,558	356,044	578,602
TOWNS	519	22,474,793	116,801	172,404	289,205
TREUTLEN	671	11,662,420	151,472	163,274	314,746
TROUP	1,535	90,738,421	985,873	1,710,419	2,696,292
TURNER	1,394	48,517,242	776,470	775,548	1,552,018
TWIGGS	1,105	33,828,462	663,038	561,552	1,224,590
UNION	1,344	110,227,390	678,229	1,294,070	1,972,299
UPSON	1,503	44,923,025	404,307	643,747	1,048,054
WALKER	1,474	52,192,181	514,096	867,382	1,381,478
WALTON	1,282	104,741,388	1,142,205	2,169,208	3,311,413
WARE	993	27,755,104	435,640	470,255	905,895
WARREN	794	23,389,303	303,079	406,974	710,053
WASHINGTON	1,561	41,191,037	397,370	702,225	1,099,595
WAYNE	1,792	70,578,966	1,264,987	1,270,421	2,535,408
WEBSTER	482	23,556,364	212,007	411,459	623,466
WHEELER	1,015	24,878,116	410,787	390,935	801,722
WHITE	1,542	100,064,944	1,075,698	1,749,235	2,824,933
WHITFIELD	888	36,718,455	341,922	680,167	1,022,089
WILCOX	1,481	20,078,448	366,131	303,144	669,275
WILKES	1,732	54,065,365	632,099	892,079	1,524,178
WILKINSON	1,096	35,715,498	515,732	714,310	1,230,042
<b>TOTAL</b>	<b>196,551</b>	<b>9,733,827,331</b>	<b>106,159,567</b>	<b>162,031,951</b>	<b>268,191,518</b>

**Figure 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 2009.



**Figure 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 2009.





# 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 2018 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**<sup>9</sup> 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.

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<sup>9</sup> **Tax Shift** - Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, 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 Valuation Assessment for Tax Year 2018** 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 PROTECTION ACT of 2008 (Tax Digest Year-2018)									
County Name	District Name	FLPA 2018 Parcel Count	FLPA 2018 Acreage	FLPA 2018 Assessed Value (J- Class)	FLPA 2008 Adjusted Assessed Value (F- Code)	FLPA 2018 Exemption Amt (SJ- Code)	Adjusted 2018 Assessed Value Reduction	2018 Millage Rate	FLPA 2018 Grant Calculation
APPLING	COUNTY UNINCORPORATED	3	1,402	383,516	228,779	87,356	-	12.7700	-
APPLING	COUNTY FIRE DIST			383,516	228,779	87,356	-	0.4700	-
APPLING	SCHOOL			383,516	228,779	87,356	-	14.6020	-
ATKINSON	CO UNINC & INC	24	27,244	4,755,713	6,018,291	904,920	1,083,749	17.3610	18,814.97
ATKINSON	SCHOOL			4,755,713	6,018,291	904,920	1,083,749	14.8110	16,051.41
BACON	COUNTY UNINCORPORATED	44	14,159	3,939,736	2,810,438	1,589,812	230,257	13.7210	3,159.36
BACON	SCHOOL			3,939,736	2,810,438	1,589,812	230,257	14.9900	3,451.55
BAKER	COUNTY UNINCORPORATED	57	107,484	53,611,318	45,526,593	35,023,961	24,521,111	10.3430	253,621.85
BAKER	COUNTY INCORPORATED			169,160	102,408	117,572	25,410	11.4470	290.87
BAKER	NEWTON			169,160	102,408	117,572	-	5.2360	-
BAKER	SCHOOL			53,780,478	45,629,001	35,141,533	24,576,981	14.0680	345,748.97
BALDWIN	COUNTY UNINCORPORATED	39	13,080	4,682,040	5,474,240	2,406,732	1,599,466	9.8600	15,770.73
BALDWIN	SCHOOL			4,682,040	5,474,240	2,406,732	1,599,466	15.6500	25,031.64
BANKS	COUNTY UNINCORPORATED	3	2,106	1,199,218	2,620,996	608,490	1,015,134	8.9160	9,050.93
BANKS	SCHOOL			1,199,218	2,620,996	608,490	1,015,134	14.5110	14,730.61
BARTOW	COUNTY UNINCORPORATED	4	1,050	898,854	636,465	665,427	201,519	9.0100	1,815.69
BARTOW	SCHOOL			898,854	636,465	665,427	201,519	18.8500	3,798.63
BEN HILL	COUNTY UNINCORPORATED	85	31,224	13,085,215	11,613,500	6,797,035	2,662,660	16.6630	44,367.90
BEN HILL	SCHOOL			13,085,215	11,613,500	6,797,035	2,662,660	18.1280	48,268.70
BERRIEN	COUNTY UNINCORPORATED	54	38,291	15,597,721	16,087,834	8,581,323	4,535,718	16.7100	75,791.85
BERRIEN	SCHOOL			15,597,721	16,087,834	8,581,323	4,535,718	15.0000	68,035.77
BIBB	COUNTY INCORPORATED	26	3,150	2,499,509	966,440	1,858,424	162,678	20.6520	3,359.62
BIBB	SCHOOL			2,499,509	966,440	1,858,424	162,678	19.3140	3,141.95
BLECKLEY	COUNTY UNINCORPORATED	30	15,184	6,070,256	5,708,754	2,713,237	1,175,868	14.8830	17,500.44
BLECKLEY	SCHOOL			6,070,256	5,708,754	2,713,237	1,175,868	14.2860	16,798.44
BRANTLEY	COUNTY UNINCORPORATED	101	78,127	18,494,215	24,257,589	8,659,212	9,587,442	14.3560	137,637.32
BRANTLEY	FIRE DIST HORTENSE (UNINC)			2,679,058	3,023,606	1,352,204		1.2500	-
BRANTLEY	FIRE DIST HOBOKEN (UNINC)			4,177,152	5,109,527	1,986,863		1.2500	-

<b>BRANTLEY</b>	FIRE DIST WAYNESVILLE (UNINC)			4,826,015	7,536,850	2,378,823	3,955,824	1.2500	4,944.78
<b>BRANTLEY</b>	FIRE DIST NAHUNTA (UNINC)			6,811,990	8,587,606	2,941,322		1.2500	-
<b>BRANTLEY</b>	SCHOOL			18,494,215	24,257,589	8,659,212	9,736,663	16.4800	160,460.21
<b>BROOKS</b>	COUNTY UNINCORPORATED	147	83,817	68,559,400	104,768,086	51,959,178	80,731,246	13.4940	1,089,387.43
<b>BROOKS</b>	COUNTY WIDE DEVELOPMENT AUTH			68,559,400	104,768,086	51,959,178	80,731,246	0.3930	31,727.38
<b>BROOKS</b>	SCHOOL			68,559,400	104,768,086	51,959,178	80,789,188	14.8250	1,197,699.71
<b>BRYAN</b>	CO UNINC & INC	55	23,756	8,084,572	9,417,937	4,338,706	2,836,036	8.8000	24,957.11
<b>BRYAN</b>	PEMBROKE			196,480	249,150	117,301	84,986	10.0000	849.86
<b>BRYAN</b>	SCHOOL			8,084,572	9,417,937	4,338,706	2,836,036	15.0750	42,753.24
<b>BULLOCH</b>	COUNTY UNINCORPORATED	27	20,313	4,504,642	5,343,841	1,267,872	1,053,536	12.3400	13,000.63
<b>BULLOCH</b>	SCHOOL			4,504,642	5,343,841	1,267,872	1,053,536	9.4270	9,931.68
<b>BURKE</b>	COUNTY UNINCORPORATED	175	93,618	38,186,186	44,091,232	20,622,573	13,263,810	5.8970	78,216.68
<b>BURKE</b>	COUNTY FIRE DISTRICT			38,186,186	44,091,232	20,622,573	13,263,810	2.6960	35,759.23
<b>BURKE</b>	SCHOOL			38,186,186	44,091,232	20,622,573	13,263,810	13.7010	181,727.45
<b>BUTTS</b>	COUNTY UNINCORPORATED	28	11,272	9,329,113	15,274,020	7,253,984	6,599,446	12.2090	80,572.63
<b>BUTTS</b>	SCHOOL			9,329,113	15,274,020	7,253,984	6,599,446	17.2210	113,649.05
<b>CALHOUN</b>	COUNTY UNINCORPORATED	81	55,854	30,757,853	40,176,450	19,669,057	26,794,328	14.9420	400,360.85
<b>CALHOUN</b>	COUNTY INCORPORATED			91,863	174,120	53,390	67,824	16.0470	1,088.36
<b>CALHOUN</b>	MORGAN			73,064	143,651	43,275	61,695	3.0800	190.02
<b>CALHOUN</b>	LEARY			18,799	30,469	10,115	-	13.4160	-
<b>CALHOUN</b>	SCHOOL			30,849,716	40,350,570	19,722,447	26,950,657	19.6050	528,367.63
<b>CAMDEN</b>	CO UNINC & INC	114	76,808	21,492,549	21,944,905	12,442,971	6,447,664	13.4050	86,430.93
<b>CAMDEN</b>	KINGSLAND			3,203,935	3,787,050	1,452,793	1,017,954	8.1400	8,286.15
<b>CAMDEN</b>	COUNTY UNINC SERV DIST 40			452,105	397,024	246,584	95,752	0.6550	62.72
<b>CAMDEN</b>	COUNTY UNINC SERV DIST 42			1,780,380	1,808,254	1,043,987	535,931	0.6550	351.03
<b>CAMDEN</b>	COUNTY UNINC SERV DIST 43			16,056,129	15,952,577	9,699,607	6,207,463	0.6550	4,065.89
<b>CAMDEN</b>	SCHOOL			21,492,549	21,944,905	12,442,971	6,447,664	16.0000	103,162.62
<b>CANDLER</b>	COUNTY UNINCORPORATED	36	13,232	4,236,203	7,162,633	2,115,972	2,521,201	12.8540	32,407.52
<b>CANDLER</b>	SCHOOL			4,236,203	7,162,633	2,115,972	2,521,201	14.0000	35,296.81
<b>CARROLL</b>	CO UNINC & INC	14	6,994	4,247,317	2,598,102	2,606,816	478,801	8.2610	3,955.37
<b>CARROLL</b>	MT ZION			94,941	52,314	70,233	13,803	7.0500	97.31
<b>CARROLL</b>	SCHOOL			4,247,317	2,598,102	2,606,816	478,801	17.9980	8,617.45
<b>CHARLTON</b>	COUNTY UNINCORPORATED	54	85,804	22,209,104	32,905,858	5,815,750	11,956,909	18.8300	225,148.60
<b>CHARLTON</b>	SCHOOL			22,209,104	32,905,858	5,815,750	11,960,030	17.2500	206,310.52
<b>CHATHAM</b>	CO UNINC & INC	7	1,129	3,935,760	4,552,512	3,772,720	2,194,736	11.5430	25,333.84
<b>CHATHAM</b>	CHATHAM AREA TRANSIT DISTRICT			3,743,360	3,832,330	3,626,200	1,857,585	1.1500	2,136.22
<b>CHATHAM</b>	COUNTY UNINC SPECIAL SVC DIST			3,743,360	3,832,330	3,626,200	1,857,585	4.9900	9,269.35
<b>CHATHAM</b>	SCHOOL			3,935,760	4,552,512	3,772,720	2,194,736	18.8810	41,438.81
<b>CHATTAHOOCHEE</b>	COUNTY UNINCORPORATED	10	6,220	2,003,519	2,195,098	719,076	455,328	8.6500	3,938.58
<b>CHATTAHOOCHEE</b>	SCHOOL			2,003,519	2,195,098	719,076	455,328	17.6000	8,013.76
<b>CHATTOOGA</b>	COUNTY UNINCORPORATED	30	14,390	7,960,425	9,819,542	5,212,223	3,535,670	14.8910	52,649.66

CHATTOOGA	SCHOOL			7,960,425	9,819,542	5,212,223	3,535,670	12.6830	44,842.90
CHEROKEE	COUNTY UNINCORPORATED	6	2,418	3,328,440	4,326,257	2,627,360	1,812,589	5.3660	9,726.35
CHEROKEE	COUNTY FIRE DISTRICT			3,328,440	4,326,257	2,627,360	1,812,589	3.2690	5,925.35
CHEROKEE	SCHOOL			3,328,440	4,326,257	2,627,360	1,812,589	18.9500	34,348.55
CLAY	COUNTY UNINCORPORATED	43	13,716	4,439,680	7,847,347	1,878,913	3,629,145	17.1920	62,392.26
CLAY	SCHOOL			4,439,680	7,847,347	1,878,913	3,788,709	13.1810	49,938.97
CLINCH	COUNTY UNINCORPORATED	124	365,885	101,265,520	141,207,613	48,797,965	83,972,220	10.9530	916,618.04
CLINCH	COUNTY WIDE DEVELOPMENT AUTH			101,265,520	141,207,613	48,797,965	83,972,220	0.5000	41,843.25
CLINCH	COUNTY WIDE HOSPITAL			101,265,520	141,207,613	48,797,965	83,972,220	4.0000	334,745.93
CLINCH	SCHOOL			101,265,520	141,207,613	48,797,965	83,993,242	17.9000	1,498,221.45
COFFEE	COUNTY UNINCORPORATED	36	19,224	9,754,669	13,353,220	6,838,045	5,218,298	7.7560	40,473.12
COFFEE	SCHOOL	36	19,224	9,754,669	13,353,220	6,838,045	5,218,298	16.0360	83,680.63
COLQUITT	COUNTY UNINCORPORATED	134	36,690	24,164,752	26,024,221	16,294,796	9,097,124	14.1170	128,424.10
COLQUITT	COUNTY INCORPORATED			133,279	77,871	95,390	19,991	16.5270	330.39
COLQUITT	COUNTY SSD			24,298,031	26,102,092	16,390,186	9,097,124	1.3710	12,472.16
COLQUITT	NORMAN PARK			133,279	77,871	95,390	19,991	12.1230	242.35
COLQUITT	SCHOOL			24,298,031	26,102,092	16,390,186	9,097,124	10.2420	93,172.74
COLUMBIA	COUNTY UNINCORPORATED	518	19,369	23,831,326	25,339,237	20,068,565	10,788,238	6.0910	65,711.16
COLUMBIA	COUNTY UNINC FIRE DISTRICT			23,831,326	25,339,237	20,068,565	10,788,238	2.2410	24,176.44
COLUMBIA	SCHOOL			23,831,326	25,339,237	20,068,565	10,788,238	18.3000	197,424.76
COOK	COUNTY UNINCORPORATED	25	7,366	4,925,052	4,728,896	3,723,459	1,763,652	11.8800	20,952.18
COOK	SCHOOL			4,925,052	4,728,896	3,723,459	1,763,652	16.0370	28,283.68
COWETA	COUNTY UNINCORPORATED	31	4,820	2,736,012	4,304,490	1,728,723	1,648,601	6.6400	10,946.71
COWETA	COUNTY INCORPORATED			28,926	62,264	17,884	25,611	7.6300	195.41
COWETA	GRANTVILLE			28,926	62,264	17,884	25,611	4.9590	127.00
COWETA	COUNTY FIRE DISTRICT			2,764,938	4,366,754	1,746,607	1,674,212	3.6500	6,110.87
COWETA	SCHOOL			2,764,938	4,366,754	1,746,607	1,674,212	18.5900	31,123.59
CRAWFORD	COUNTY UNINCORPORATED	131	55,916	14,986,986	22,460,601	4,264,315	7,465,084	14.0300	104,735.13
CRAWFORD	SCHOOL			14,986,986	22,460,601	4,264,315	7,697,782	16.0000	123,164.51
CRISP	COUNTY UNINCORPORATED	57	11,659	5,852,862	6,357,649	3,364,940	1,934,864	12.0880	23,388.63
CRISP	COUNTY UNINC SPECIAL SVC DIST			5,852,862	6,357,649	3,364,940	1,934,864	1.1470	2,219.29
CRISP	SCHOOL			5,852,862	6,357,649	3,364,940	1,934,864	17.3880	33,643.41
DAWSON	COUNTY UNINCORPORATED	3	828	1,305,080	2,042,704	1,054,096	895,860	8.1380	7,290.51
DAWSON	SCHOOL	3	828	1,305,080	2,042,704	1,054,096	895,860	15.7780	14,134.88
							-		
DECATUR	CO UNINC & INC	194	75,505	47,998,813	96,597,469	34,220,241	68,673,963	10.3730	712,355.02
DECATUR	BAINBRIDGE			419,505	534,865	294,902	205,131	4.0750	835.91
DECATUR	SCHOOL			47,998,813	96,597,469	34,220,241	68,756,996	15.3310	1,054,113.51
DODGE	CO UNINC & INC	95	32,950	10,009,974	19,320,880	4,260,777	7,737,007	11.5340	89,238.64
DODGE	CHESTER			72,748	131,994	30,508	-	1.0000	-
DODGE	SCHOOL			10,009,974	19,320,880	4,260,777	7,790,118	14.0000	109,061.65
DOOLY	CO UNINC & INC	107	41,470	18,111,960	17,408,717	9,018,190	4,157,474	18.0550	75,063.18

DOOLY	VIENNA			33,440	27,062	19,036	-	13.5000	-
DOOLY	SCHOOL			18,111,960	17,408,717	9,018,190	4,157,474	16.4040	68,199.20
DOUGHERTY	COUNTY UNINCORPORATED	56	67,947	41,012,200	39,357,330	28,391,806	13,368,468	15.5690	208,133.68
DOUGHERTY	COUNTY UNINC SPECIAL SVC DIST			41,012,200	39,357,330	28,391,806	18,479,688	9.1730	169,514.18
DOUGHERTY	SCHOOL			41,012,200	39,357,330	28,391,806	13,368,468	18.4330	246,420.97
DOUGLAS	COUNTY UNINCORPORATED	2	689	945,040	1,309,315	787,882	576,079	10.2130	5,883.49
DOUGLAS	SCHOOL			945,040	1,309,315	787,882	576,079	19.7000	11,348.75
EARLY	CO UNINC & INC	313	89,925	44,934,679	67,877,966	26,798,043	42,773,160	9.9900	427,303.87
EARLY	BLAKELY			177,078	319,693	97,030	119,823	4.2500	509.25
EARLY	ARLINGTON - EARLY			24,461	35,697	19,003	15,120	10.1860	154.01
EARLY	DAMASCUS			209,698	329,540	130,037	181,539	10.9370	1,985.49
EARLY	SCHOOL			44,934,679	67,877,966	26,798,043	42,810,686	15.7340	673,583.33
ECHOLS	COUNTY UNINCORPORATED	62	200,697	40,836,732	39,163,279	12,470,444	8,874,528	14.9870	133,002.55
ECHOLS	SCHOOL			40,836,732	39,163,279	12,470,444	8,884,039	15.4960	137,667.07
EFFINGHAM	COUNTY UNINCORPORATED	110	58,184	23,488,271	20,690,778	14,918,944	6,060,726	6.5580	39,746.24
EFFINGHAM	COUNTY WIDE INDUSTRIAL AUTH			23,488,271	20,690,778	14,918,944	6,060,726	2.0000	12,121.45
EFFINGHAM	COUNTY WIDE HOSPITAL			23,488,271	20,690,778	14,918,944	6,060,726	2.3100	14,000.28
EFFINGHAM	SCHOOL			23,488,271	20,690,778	14,918,944	6,060,726	17.0770	103,499.01
ELBERT	COUNTY UNINCORPORATED	31	21,193	11,916,893	15,049,644	5,750,020	4,441,386	11.1250	49,410.41
ELBERT	SCHOOL			11,916,893	15,049,644	5,750,020	4,441,386	15.8700	70,484.79
EMANUEL	CO UNINC & INC	185	96,176	29,969,297	38,500,180	12,875,516	14,234,999	11.7180	166,805.72
EMANUEL	ADRIAN			22,812	21,674	13,988	-	11.0000	-
EMANUEL	SWAINSBORO			69,374	182,961	34,572	74,080	19.4280	1,439.22
EMANUEL	SSD ADRIAN #5			22,812	21,674	13,988	6,425	2.3330	14.99
EMANUEL	SSD STILLMORE #7			83,037	85,172	47,347	24,741	2.3330	57.72
EMANUEL	SSD OAK PARK			477,649	605,578	225,138	258,004	2.3330	601.92
EMANUEL	COUNTY UNINC SSD #1			29,316,425	37,604,795	12,554,471	16,205,234	2.3330	37,806.81
EMANUEL	SCHOOL			29,969,297	38,500,180	12,875,516	14,318,632	13.6570	195,549.56
EVANS	COUNTY UNINCORPORATED	14	6,776	2,517,960	2,780,753	1,477,271	870,032	9.7470	8,480.20
EVANS	SCHOOL			2,517,960	2,780,753	1,477,271	870,032	14.0000	12,180.45
FANNIN	COUNTY UNINCORPORATED	4	1,199	1,399,601	2,467,956	1,080,166	1,074,261	4.1760	4,486.11
FANNIN	SCHOOL			1,399,601	2,467,956	1,080,166	1,074,261	11.2300	12,063.95
FLOYD	CO UNINC & INC	77	14,223	6,565,049	8,871,292	3,536,984	2,921,614	9.4800	27,696.90
FLOYD	COUNTY UNINC SOLID WASTE			6,564,896	8,871,022	3,536,906	2,921,516	0.6560	1,916.51
FLOYD	COUNTY UNINC FIRE DISTRICT			6,564,896	8,871,022	3,536,906	2,921,516	1.6500	4,820.50
FLOYD	SCHOOL			6,565,049	8,871,292	3,536,984	2,921,614	18.3000	53,465.53
FRANKLIN	COUNTY UNINCORPORATED	2	550	188,983	1,035,944	20,178	433,570	10.8130	4,688.19
FRANKLIN	SCHOOL	2	550	188,983	1,035,944	20,178	433,570	15.8000	6,850.40
FULTON	COUNTY INCORPORATED	45	7,653	16,012,640	21,835,620	13,479,060	9,651,020	10.2000	98,440.40
FULTON	CHATTAHOOCHEE HILLS			16,012,640	21,835,620	13,479,060	16,402,340	10.0000	164,023.40
FULTON	SCHOOL			16,012,640	21,835,620	13,479,060	9,651,020	17.7960	171,749.55
GILMER	COUNTY UNINCORPORATED	7	5,644	3,955,210	9,548,231	2,485,146	4,039,084	6.9830	28,204.92
GILMER	SCHOOL			3,955,210	9,548,231	2,485,146	4,039,084	14.4580	58,397.07

GLASCOCK	COUNTY UNINCORPORATED	52	14,625	4,611,090	9,945,463	2,175,975	6,097,688	12.2300	74,574.72
GLASCOCK	SCHOOL			4,611,090	9,945,463	2,175,975	6,104,988	16.3860	100,036.33
GLYNN	COUNTY UNINCORPORATED	83	26,173	12,755,240	16,247,837	9,802,495	6,647,546	7.3830	49,078.83
GLYNN	SCHOOL			12,755,240	16,247,837	9,802,495	6,647,546	16.1570	107,404.40
GORDON	COUNTY UNINCORPORATED	9	5,584	3,359,500	4,224,914	2,150,313	1,507,864	9.6310	14,522.23
GORDON	SCHOOL			3,359,500	4,224,914	2,150,313	1,507,864	19.1720	28,908.76
GRADY	COUNTY UNINCORPORATED	55	34,362	19,184,977	22,625,194	12,606,756	8,023,487	15.3900	123,481.46
GRADY	SCHOOL			19,184,977	22,625,194	12,606,756	8,023,487	13.7000	109,921.77
GREENE	COUNTY UNINCORPORATED	146	40,315	24,924,951	67,394,478	16,707,099	34,417,352	5.4090	186,163.46
GREENE	FIRE DIST WALKER CHURCH			427,720	1,133,771	327,145	516,598	0.6760	349.22
GREENE	FIRE DIST LIBERTY			1,088,160	1,550,536	696,250	579,313	0.7530	436.22
GREENE	FIRE DIST OLD SALEM			4,508,880	30,632,897	4,217,812	15,170,915	0.8550	12,971.13
GREENE	SCHOOL			24,924,951	67,394,478	16,707,099	34,473,075	14.7240	507,581.56
HABERSHAM	COUNTY UNINCORPORATED	8	892	1,894,328	2,594,114	1,628,164	1,163,975	11.5430	13,435.76
HABERSHAM	COUNTY WIDE HOSPITAL			1,894,328	2,594,114	1,628,164	1,163,975	0.4470	520.30
HABERSHAM	SCHOOL			1,894,328	2,594,114	1,628,164	1,163,975	13.5200	15,736.94
HALL	COUNTY UNINCORPORATED	3	6,539	7,266,400	9,217,870	5,355,221	3,653,346	5.3600	19,581.93
HALL	COUNTY UNINC FIRE DISTRICT			7,266,400	9,217,870	5,355,221	3,653,346	2.6500	9,681.37
HALL	SCHOOL			7,266,400	9,217,870	5,355,221	3,653,346	18.2000	66,490.89
HANCOCK	COUNTY UNINCORPORATED	223	73,277	33,861,030	28,270,151	18,099,068	7,017,313	16.7880	117,806.65
HANCOCK	SCHOOL			33,861,030	28,270,151	18,099,068	7,085,730	14.4250	102,211.66
HARALSON	CO UNINC & INC	66	23,981	9,951,597	19,149,978	5,155,551	7,176,966	10.6400	76,362.92
HARALSON	TALLAPOOSA			207,594	403,192	163,594	179,596	7.2500	1,302.07
HARALSON	SCHOOL			9,951,597	19,149,978	5,155,551	7,176,966	15.6070	112,010.91
HARRIS	CO UNINC & INC	143	59,108	36,763,318	69,936,985	26,160,304	39,581,112	8.6300	341,585.00
HARRIS	SHILOH			140,592	183,969	121,950	82,664	5.5000	454.65
HARRIS	SCHOOL			36,763,318	69,936,985	26,160,304	39,597,475	17.9100	709,190.78
HEARD	COUNTY UNINCORPORATED	65	32,135	16,587,220	25,359,963	9,082,570	10,100,035	6.8320	69,003.44
HEARD	SCHOOL			16,587,220	25,359,963	9,082,570	10,203,768	15.3960	157,097.21
HOUSTON	COUNTY UNINCORPORATED	52	28,909	14,049,343	20,130,581	8,815,712	7,448,475	9.9350	74,000.60
HOUSTON	COUNTY FIRE DISTRICT			14,049,343	20,130,581	8,815,712	7,448,475	1.1770	8,766.86
HOUSTON	SCHOOL			14,049,343	20,130,581	8,815,712	7,448,475	13.2970	99,042.37
IRWIN	COUNTY UNINCORPORATED	39	14,043	4,693,991	4,755,206	2,156,892	1,109,054	14.8680	16,489.41
IRWIN	COUNTY UNINC INDUSTRIAL AUTH			4,693,991	4,755,206	2,156,892	1,109,054	0.9500	1,053.60
IRWIN	SCHOOL			4,693,991	4,755,206	2,156,892	1,109,054	15.6820	17,392.18
JACKSON	COUNTY UNINCORPORATED	1	202	249,840	290,796	184,236	112,596	9.4160	1,060.20
JACKSON	FIRE DIST SOUTH JACKSON			249,840	290,796	184,236	112,596	1.9500	219.56
JACKSON	SCHOOL			249,840	290,796	184,236	112,596	18.8580	2,123.34
JASPER	COUNTY UNINCORPORATED	105	45,515	31,515,720	66,694,797	23,002,933	51,362,224	15.9040	816,864.81
JASPER	SCHOOL			31,515,720	66,694,797	23,002,933	51,417,593	17.9900	925,002.50

JEFF DAVIS	COUNTY UNINCORPORATED	66	52,273	14,572,887	9,408,003	5,744,667	289,892	15.3800	4,458.53
JEFF DAVIS	SCHOOL			14,572,887	9,408,003	5,744,667	289,892	14.0000	4,058.48
JEFFERSON	COUNTY UNINCORPORATED	141	61,265	21,163,252	36,707,122	9,390,387	18,479,462	18.0890	334,274.99
JEFFERSON	SCHOOL			21,163,252	36,707,122	9,390,387	18,541,717	15.8670	294,201.42
JENKINS	COUNTY UNINCORPORATED	112	47,175	23,663,900	31,249,152	15,466,869	19,472,427	10.1950	198,521.39
JENKINS	SCHOOL			23,663,900	31,249,152	15,466,869	19,505,680	15.4660	301,674.85
JOHNSON	CO UNINC & INC	82	23,946	6,038,948	13,832,454	1,308,956	6,704,111	15.3490	102,901.40
JOHNSON	KITE			17,520	41,231	8,667	-	8.0210	-
JOHNSON	WRIGHTSVILLE			36,198	92,326	4,027	-	12.5170	-
JOHNSON	SCHOOL			6,038,948	13,832,454	1,308,956	6,743,934	14.8440	100,106.96
JONES	COUNTY UNINCORPORATED	147	40,065	30,668,184	37,858,634	23,128,779	19,896,894	16.1970	322,269.99
JONES	SCHOOL			30,668,184	37,858,634	23,128,779	20,034,970	18.0000	360,629.46
LAMAR	COUNTY UNINCORPORATED	28	11,561	6,784,541	7,093,578	4,197,594	2,253,316	12.6210	28,439.09
LAMAR	SCHOOL			6,784,541	7,093,578	4,197,594	2,253,316	16.3510	36,843.96
LANIER	COUNTY UNINCORPORATED	47	29,273	12,997,920	14,143,199	8,402,317	6,829,701	15.8080	107,963.91
LANIER	SCHOOL			12,997,920	14,143,199	8,402,317	6,854,588	16.8680	115,623.19
LAURENS	CO UNINC & INC	98	39,949	10,872,854	12,850,600	3,456,088	2,716,917	7.1850	19,521.05
LAURENS	EAST DUBLIN 47%			41,224	80	18,412	-	4.1000	-
LAURENS	SCHOOL			10,872,854	12,850,600	3,456,088	2,716,917	14.6830	39,892.49
LEE	CO UNINC & INC	96	50,125	37,400,440	43,305,851	27,600,251	19,479,762	14.1030	274,723.08
LEE	LEESBURG			28,720	32,520	20,524	-	5.9980	-
LEE	SCHOOL			37,400,440	43,305,851	27,600,251	19,523,055	18.6000	363,128.82
LIBERTY	CO UNINC & INC	55	25,592	9,258,676	20,895,303	5,670,868	8,653,748	14.7020	127,227.40
LIBERTY	COUNTY WIDE INDUSTRIAL AUTH			9,258,676	20,895,303	5,670,868	8,653,748	2.0000	17,307.50
LIBERTY	COUNTY WIDE HOSPITAL			9,258,676	20,895,303	5,670,868	8,653,748	3.8430	33,256.35
LIBERTY	SCHOOL			9,258,676	20,895,303	5,670,868	8,653,748	16.5000	142,786.83
LINCOLN	COUNTY UNINCORPORATED	33	10,715	4,623,920	5,286,646	1,392,921	1,027,824	11.1880	11,499.29
LINCOLN	COUNTY WIDE INDUSTRIAL AUTH			4,623,920	5,286,646	1,392,921	1,027,824	1.0000	1,027.82
LINCOLN	SCHOOL			4,623,920	5,286,646	1,392,921	1,027,824	17.0000	17,473.00
LONG	CO UNINC & INC	103	80,181	23,914,225	28,835,786	12,664,434	12,932,487	15.6950	202,975.38
LONG	LUDOWICI			42,676	121,751	33,224	56,150	7.0000	393.05
LONG	SCHOOL			23,914,225	28,835,786	12,664,434	12,954,485	14.4970	187,801.17
LOWNDES	CO UNINC & INC	60	72,573	35,455,584	25,753,304	24,119,480	7,208,600	8.8140	63,536.60
LOWNDES	VALDOSTA			336,711	203,000	255,092	60,691	7.9160	480.43
LOWNDES	SCHOOL			35,118,873	25,550,304	23,864,388	7,147,910	16.5410	118,233.57
LOWNDES	IND SCHOOL VALDOSTA			336,711	203,000	255,092	60,691	16.9800	1,030.52
LUMPKIN	COUNTY UNINCORPORATED	3	1,607	2,697,482	7,187,472	2,213,600	3,351,795	11.0530	37,047.39
LUMPKIN	SCHOOL			2,697,482	7,187,472	2,213,600	3,351,795	16.8190	56,373.84
MACON	COUNTY UNINCORPORATED	54	19,919	7,631,048	13,758,170	3,320,624	4,723,873	10.6440	50,280.90
MACON	SCHOOL			7,631,048	13,758,170	3,320,624	4,723,873	18.4260	87,042.08
MADISON	COUNTY UNINCORPORATED	14	3,311	2,439,703	3,470,923	1,397,876	1,212,945	13.1990	16,009.66
MADISON	COUNTY WIDE INDUSTRIAL AUTH			2,439,703	3,470,923	1,397,876	1,212,945	1.0000	1,212.95
MADISON	SCHOOL			2,439,703	3,467,717	1,397,876	1,212,945	16.9900	20,607.94
MARION	COUNTY UNINCORPORATED	198	75,696	32,858,254	48,333,924	17,761,448	29,852,480	7.0790	211,325.71
MARION	SCHOOL			32,858,254	48,333,924	17,761,448	29,876,313	14.9900	447,845.93

MCDUFFIE	COUNTY UNINCORPORATED	70	21,461	9,693,345	14,978,839	6,038,019	5,661,757	8.8000	49,823.46
MCDUFFIE	SCHOOL			9,693,345	14,978,839	6,038,019	5,661,757	19.6900	111,479.99
MCINTOSH	CO UNINC & INC	57	62,648	20,967,578	15,573,265	12,793,203	3,699,445	9.8910	36,591.21
MCINTOSH	DARIEN 100%			2,074,700	1,936,006	1,667,548	-	3.4830	-
MCINTOSH	COUNTY WIDE INDUSTRIAL AUTH			20,967,578	15,573,265	12,793,203	3,699,445	1.0000	3,699.45
MCINTOSH	SCHOOL			20,967,578	15,573,265	12,793,203	3,699,445	15.6830	58,018.40
MERIWETHER	CO UNINC & INC	160	45,182	37,576,500	29,332,332	27,146,022	11,127,770	13.5250	150,503.09
MERIWETHER	GAY			145,120	151,229	116,218	61,164	2.2900	143.74
MERIWETHER	LUTHERSVILLE			18,080	37,363	13,911	16,597	10.3340	175.91
MERIWETHER	GREENVILLE			124,440	70,523	101,565	23,824	16.3260	393.72
MERIWETHER	MANCHESTER			372,560	241,452	284,709	76,801	17.8580	1,371.50
MERIWETHER	SCHOOL			37,576,500	29,332,332	27,146,022	11,237,436	18.3760	206,499.12
MILLER	CO UNINC & INC	38	19,897	8,449,328	7,547,304	4,665,443	1,881,710	16.5600	31,161.11
MILLER	COLQUITT			643,177	520,475	354,006	-	9.9000	-
MILLER	SCHOOL			8,449,328	7,547,304	4,665,443	1,881,710	19.6560	36,986.88
MITCHELL	COUNTY UNINCORPORATED	41	14,293	9,276,280	6,635,031	6,259,369	1,809,060	18.9740	34,325.10
MITCHELL	SCHOOL			9,276,280	6,635,031	6,259,369	1,809,060	16.2970	29,482.25
MONROE	COUNTY UNINCORPORATED	121	43,608	21,991,960	71,382,990	13,344,797	41,482,758	13.3310	552,135.51
MONROE	SCHOOL			21,991,960	71,382,990	13,344,797	41,514,334	15.7160	652,439.27
MONTGOMERY	CO UNINC & INC	44	20,575	6,085,919	7,871,210	2,743,260	2,264,276	14.8160	33,547.51
MONTGOMERY	SCHOOL			6,085,919	7,871,210	2,743,260	2,264,276	15.0000	33,964.13
MORGAN	COUNTY UNINCORPORATED	138	31,824	22,877,091	97,543,951	16,918,511	76,562,398	11.0570	846,550.43
MORGAN	SCHOOL			22,877,091	97,543,951	16,918,511	76,644,644	14.5120	1,112,267.07
MURRAY	COUNTY UNINCORPORATED	7	2,958	1,263,120	3,308,625	601,311	1,323,408	9.1940	12,167.41
MURRAY	SCHOOL			1,263,120	3,308,625	601,311	1,323,408	15.5000	20,512.82
MUSCOGEE	COUNTY URBAN SVC DISTRICT 2	1	141	134,057	134,057	102,708	51,354	11.2000	575.16
MUSCOGEE	SCHOOL			134,057	134,057	102,708	51,354	23.3210	1,197.63
NEWTON	CO UNINC & INC	14	8,694	10,335,640	123,515,534	8,535,684	5,286,223	13.4410	71,052.12
NEWTON	SOCIAL CIRCLE			370,720	389,029	326,540	-	7.9000	-
NEWTON	COUNTY FIRE DISTRICT			9,964,920	11,983,373	8,209,144	5,113,799	0.8920	4,561.51
NEWTON	SCHOOL			9,964,920	11,983,373	8,209,144	5,113,799	20.0000	102,275.97
NEWTON	IND SCHOOL SOCIAL CIRCLE			370,720	389,029	326,540	-	19.6470	-
OCONEE	COUNTY UNINCORPORATED	2	335	241,414	676,508	137,758	286,426	6.6860	1,915.04
OCONEE	SCHOOL			241,414	676,508	137,758	286,426	17.0000	4,869.24
OGLETHORPE	COUNTY UNINCORPORATED	153	52,156	21,677,314	34,821,782	6,416,848	13,607,822	7.8560	106,903.05
OGLETHORPE	SCHOOL			21,677,314	34,821,782	6,416,848	13,658,537	18.8840	257,927.81
PAULDING	COUNTY UNINCORPORATED	7	2,751	2,727,740	9,266,692	2,166,121	4,352,537	6.0790	26,459.07
PAULDING	SCHOOL			2,727,740	9,266,692	2,166,121	4,352,537	18.8790	82,171.54
PEACH	COUNTY UNINCORPORATED	7	2,428	1,941,640	1,198,140	1,499,687	378,094	14.5460	5,499.75
PEACH	SCHOOL			1,941,640	1,198,140	1,499,687	378,094	16.9890	6,423.43
PICKENS	COUNTY UNINCORPORATED	17	8,781	13,517,030	16,260,273	10,981,855	6,862,549	7.8460	53,843.56
PICKENS	SCHOOL			13,517,030	16,260,273	10,981,855	6,862,549	15.3300	105,202.88
PIERCE	COUNTY UNINCORPORATED	32	20,872	5,225,535	6,143,556	1,797,400	1,357,711	10.3410	14,040.08
PIERCE	SCHOOL			5,225,535	6,143,556	1,797,400	1,357,711	16.6950	22,666.98
PIKE	CO UNINC & INC	19	8,026	6,109,611	9,005,168	4,342,642	3,619,100	14.2610	51,611.98
PIKE	MOLENA			1,852	716	1,613	-	8.0000	-



PIKE	SCHOOL			6,109,611	9,005,168	4,342,642	3,619,100	18.6640	67,546.87
POLK	COUNTY UNINCORPORATED	28	12,174	5,397,247	6,387,911	2,657,424	1,824,044	11.4750	20,930.90
POLK	SCHOOL			5,397,247	6,387,911	2,657,424	1,824,044	16.0800	29,330.63
PULASKI	COUNTY UNINCORPORATED	24	12,647	3,929,313	5,092,391	1,549,871	1,356,475	14.0270	19,027.27
PULASKI	COUNTY UNINC FIRE DISTRICT			3,929,313	5,092,391	1,549,871	1,356,475	0.7490	1,016.00
PULASKI	SCHOOL			3,929,313	5,092,391	1,549,871	1,356,475	13.9640	18,941.81
PUTNAM	CO UNINC & INC	131	36,373	24,746,117	41,778,525	17,457,928	17,245,168	8.3330	143,703.98
PUTNAM	EATONTON			1,086,021	1,715,748	810,460	720,094	9.9940	7,196.61
PUTNAM	SCHOOL			24,746,117	41,778,525	17,457,928	17,245,168	16.2690	280,561.64
QUITMAN	COUNTY UNINCORPORATED	129	60,288	22,599,026	36,757,235	12,775,746	25,456,448	15.9430	405,852.15
QUITMAN	SCHOOL			22,599,026	36,757,235	12,775,746	25,569,115	14.0440	359,092.65
RANDOLPH	COUNTY UNINCORPORATED	151	65,819	22,471,374	34,852,761	11,299,607	20,470,522	15.9480	326,463.88
RANDOLPH	COUNTY INCORPORATED			20,601	60,167	7,915	23,741	16.9500	402.40
RANDOLPH	CUTHBERT			20,601	60,167	7,915	-	9.7500	-
RANDOLPH	SCHOOL			22,491,975	34,912,928	11,307,522	20,702,107	17.6750	365,909.74
RICHMOND	CO UNINC & INC	15	12,090	4,483,701	5,986,311	1,771,246	1,636,928	9.7560	15,969.87
RICHMOND	COUNTY WIDE CAPITAL OUTLAY			4,483,701	5,986,311	1,771,246	1,636,928	0.7780	1,273.53
RICHMOND	COUNTY UNINC FIRE DISTRICT			4,456,301	5,971,909	1,748,477	1,632,043	2.1270	3,471.35
RICHMOND	FIRE DIST BLYTHE			27,400	14,402	22,769	4,886	3.2990	16.12
RICHMOND	SCHOOL			4,483,701	5,986,311	1,771,246	1,636,928	19.9650	32,681.27
SCHLEY	COUNTY UNINCORPORATED	65	27,382	12,922,435	6,459,522	7,508,052	522,570	12.2640	6,408.79
SCHLEY	SCHOOL			12,922,435	6,459,522	7,508,052	522,570	16.6200	8,685.11
SCREVEN	CO UNINC & INC	250	112,482	36,156,160	62,675,523	15,599,585	35,712,072	13.5020	482,184.40
SCREVEN	ROCKY FORD			49,120	78,912	18,712	-	5.0000	-
SCREVEN	COUNTY WIDE INDUSTRIAL AUTH			36,156,160	62,675,523	15,599,585	35,712,072	0.7810	27,891.13
SCREVEN	SCHOOL			36,156,160	62,675,523	15,599,585	35,766,973	15.6650	560,289.63
SEMINOLE	COUNTY UNINCORPORATED	32	17,488	15,307,566	19,282,449	11,925,621	11,539,421	14.8590	171,464.26
SEMINOLE	COUNTY WIDE LIBRARY FEES			15,307,566	19,282,449	11,925,621	11,454,230	0.6900	7,903.42
SEMINOLE	SCHOOL			15,307,566	19,282,449	11,925,621	11,604,990	16.0120	185,819.10
SPALDING	COUNTY UNINCORPORATED	11	448	384,163	466,335	279,532	180,902	16.5350	2,991.21
SPALDING	COUNTY UNINC FIRE DISTRICT			384,163	466,335	279,532	180,902	3.6100	653.06
SPALDING	SCHOOL			384,163	466,335	279,532	180,902	18.0660	3,268.18
STEPHENS	COUNTY UNINCORPORATED	1	1,236	620,994	851,470	272,827	251,652	14.9100	3,752.12
STEPHENS	SCHOOL			620,994	851,470	272,827	251,652	16.8000	4,227.75
STEWART	COUNTY UNINCORPORATED	304	157,600	42,889,387	47,221,319	15,324,606	16,776,730	11.6140	194,844.94
STEWART	SCHOOL			42,889,387	47,221,319	15,324,606	16,791,049	15.0500	252,705.29
SUMTER	COUNTY UNINCORPORATED	115	50,107	22,756,200	26,873,130	11,719,092	7,918,011	13.2250	104,715.70
SUMTER	SCHOOL			22,756,200	26,873,130	11,719,092	7,918,011	18.2240	144,297.83
TALBOT	CO UNINC & INC	218	70,064	24,371,392	37,351,515	9,910,985	19,417,894	16.0070	310,822.23
TALBOT	JUNCTION CITY			117,867	276,377	62,362	167,894	2.2100	371.05
TALBOT	GENEVA			7,967	7,578	3,297	1,454	6.0000	8.72
TALBOT	SCHOOL			24,371,392	37,351,515	9,910,985	19,467,211	14.0500	273,514.31
TALIAFERRO	COUNTY UNINCORPORATED	162	52,089	19,507,480	39,050,217	9,491,246	27,688,398	20.5020	567,667.54

TALIAFERRO	COUNTY INCORPORATED			152,640	237,325	87,045	85,865	21.6800	1,861.55
TALIAFERRO	SCHOOL			19,660,120	39,287,542	9,578,291	27,875,055	18.0000	501,750.99
TATTNALL	CO UNINC & INC	58	35,514	9,995,524	13,607,314	4,852,463	4,232,127	14.2050	60,117.36
TATTNALL	MANASSAS			15,472	21,312	2,859	4,350	2.5490	11.09
TATTNALL	GLENNVILLE			18,452	24,797	12,124	9,235	7.9790	73.68
TATTNALL	SCHOOL			9,995,524	13,607,314	4,852,463	4,232,127	14.0000	59,249.77
TAYLOR	COUNTY UNINCORPORATED	105	34,113	12,052,934	23,815,347	4,643,383	12,746,414	7.9400	101,206.53
TAYLOR	SCHOOL			12,052,934	23,815,347	4,643,383	12,770,951	15.5400	198,460.58
TELFAIR	COUNTY UNINCORPORATED	147	59,972	18,015,451	20,984,876	7,793,133	6,561,214	16.5260	108,430.62
TELFAIR	SCHOOL			18,015,451	20,984,876	7,793,133	6,602,782	15.6470	103,313.73
TERRELL	COUNTY UNINCORPORATED	125	32,867	13,647,940	15,458,088	6,964,149	4,408,681	13.5000	59,517.19
TERRELL	SCHOOL			13,647,940	15,458,088	6,964,149	4,441,028	16.4840	73,205.91
THOMAS	COUNTY UNINCORPORATED	153	93,737	108,563,444	140,264,595	88,092,639	95,540,359	7.5310	719,514.44
THOMAS	COUNTY INCORPORATED			690,733	1,010,940	592,406	456,307	9.0050	4,109.04
THOMAS	BOSTON			38,216	82,322	30,794	-	13.0430	-
THOMAS	COUNTY WIDE EMERGENCY SERVICES			109,254,177	141,275,535	88,685,045	96,439,283	1.7350	167,322.16
THOMAS	FIRE DIST 3			78,935,735	107,852,185	63,964,408	84,765,181	2.3400	198,350.52
THOMAS	FIRE DIST 1			2,328,502	2,620,218	1,918,829	1,105,273	3.0630	3,385.45
THOMAS	FIRE DIST 2			27,337,423	29,874,514	22,240,196	21,577,675	3.0700	66,243.46
THOMAS	SCHOOL			108,601,660	140,346,917	88,123,433	105,658,674	14.3030	1,511,236.01
THOMAS	IND SCHOOL THOMASVILLE			652,517	928,618	561,612	418,857	18.8150	7,880.79
TIFT	COUNTY UNINCORPORATED	5	2,430	1,706,761	2,118,998	1,178,895	795,566	12.1710	9,682.83
TIFT	COUNTY FIRE DISTRICT			1,706,761	2,118,998	1,178,895	795,566	1.2030	957.07
TIFT	SCHOOL			1,706,761	2,118,998	1,178,895	795,566	16.9460	13,481.66
TOOMBS	CO UNINC & INC	52	24,599	9,668,362	6,497,621	5,220,090	1,024,675	8.6130	8,825.52
TOOMBS	LYONS			144,360	156,738	83,552	-	2.8900	-
TOOMBS	VIDALIA - TOOMBS			13,569	6,403	10,397	-	4.1920	-
TOOMBS	COUNTY WIDE DEVELOPMENT AUTH			9,668,362	6,497,621	5,220,090	1,024,675	1.0000	1,024.67
TOOMBS	SCHOOL			9,654,793	6,491,218	5,209,693	1,023,059	14.0000	14,322.83
TOOMBS	IND SCHOOL VIDALIA			13,569	6,403	10,397	-	15.0000	-
TREUTLEN	COUNTY UNINCORPORATED	80	44,178	14,012,040	20,679,632	5,976,608	10,685,582	12.9880	138,784.34
TREUTLEN	SCHOOL			14,012,040	20,679,632	5,976,608	10,720,040	14.0000	150,080.56
TROUP	CO UNINC & INC	92	26,666	19,928,343	30,965,645	14,467,429	12,752,366	10.6820	136,220.77
TROUP	HOGANSVILLE			57,680	38,740	48,046	14,553	7.9500	115.70
TROUP	SCHOOL			19,928,343	30,965,645	14,467,429	12,752,366	18.8500	240,382.09
TURNER	COUNTY UNINCORPORATED	143	25,615	11,264,988	16,573,228	5,096,245	7,139,682	16.0040	114,263.47
TURNER	SCHOOL			11,264,988	16,573,228	5,096,245	7,149,990	15.9850	114,292.59
TWIGGS	COUNTY UNINCORPORATED	129	54,747	20,750,687	13,484,326	10,143,580	1,438,610	19.6000	28,196.75
TWIGGS	SCHOOL			20,750,687	13,484,326	10,143,580	1,438,610	16.6000	23,880.92
UPSON	CO UNINC & INC	114	49,702	21,691,455	27,978,013	11,650,583	8,968,571	9.0000	80,717.13
UPSON	THOMASTON			145,130	223,870	91,539	85,140	3.5600	303.10
UPSON	SCHOOL			21,691,455	27,978,013	11,650,583	8,968,571	14.3300	128,519.62
WALKER	COUNTY UNINCORPORATED	1	331	189,453	328,711	119,380	129,319	9.8380	1,272.24

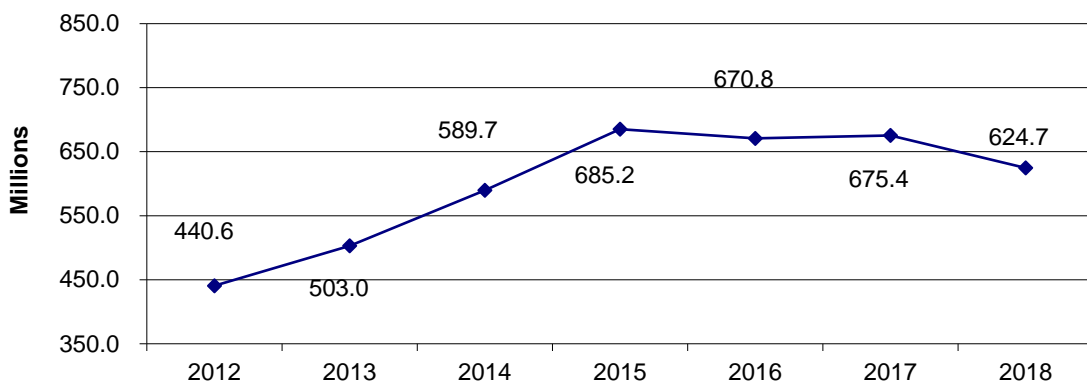
WALKER	SCHOOL			189,453	328,711	119,380	129,319	16.6190	2,149.15	
WALTON	CO UNINC & INC	11	1,868	2,425,320	4,768,831	1,759,523	2,051,517	10.9050	22,371.79	
WALTON	SOCIAL CIRCLE			304,760	590,481	242,672	591,417	7.9000	4,672.19	
WALTON	SCHOOL			2,120,560	4,178,350	1,516,851	1,787,321	18.6000	33,244.16	
WALTON	IND SCHOOL SOCIAL CIRCLE			304,760	590,481	242,672	591,417	19.6470	11,619.57	
WARE	COUNTY UNINCORPORATED	245	136,040	37,141,503	14,166,030	17,788,965	-	15.6930	-	
WARE	SCHOOL			37,141,503	14,166,030	17,788,965	-	16.9430	-	
WARREN	CO UNINC & INC	174	48,759	20,537,440	25,860,162	11,735,998	14,168,253	12.9580	183,592.22	
WARREN	CAMAK			61,795	66,363	36,823	-	5.7530	-	
WARREN	SCHOOL			20,537,440	25,860,162	11,735,998	14,191,972	17.4000	246,940.31	
WASHINGTON	CO UNINC & INC	192	97,580	35,358,680	59,597,718	15,774,149	29,396,674	9.6470	283,589.71	
WASHINGTON	SANDERSVILLE			259,640	792,927	159,831	346,559	5.6350	1,952.86	
WASHINGTON	SCHOOL			35,358,680	59,597,718	15,774,149	29,398,788	17.0480	501,190.54	
WAYNE	COUNTY UNINCORPORATED	211	159,987	78,933,747	84,222,126	55,029,965	48,666,263	17.9230	872,245.43	
WAYNE	SCHOOL			78,933,747	84,222,126	55,029,965	50,014,627	18.0000	900,263.29	
WEBSTER	CO UNINC & INC	102	42,319	18,346,512	28,255,042	9,242,786	17,415,346	9.0000	156,738.11	
WEBSTER	SCHOOL			18,346,512	28,255,042	9,242,786	17,418,885	16.9590	295,406.87	
WHEELER	COUNTY UNINCORPORATED	72	38,447	12,368,160	14,666,184	5,952,774	6,020,945	16.4790	99,219.15	
WHEELER	SCHOOL			12,368,160	14,666,184	5,952,774	6,050,140	15.7140	95,071.90	
WHITFIELD	COUNTY UNINCORPORATED	2	1,175	1,008,747	1,462,194	699,503	576,475	9.3120	5,368.14	
WHITFIELD	SCHOOL			1,008,747	1,462,194	699,503	576,475	18.7560	10,812.37	
WILCOX	COUNTY UNINCORPORATED	64	26,118	7,636,216	7,000,826	2,448,118	906,364	18.2350	16,527.55	
WILCOX	SCHOOL			7,636,216	7,000,826	2,448,118	906,364	15.0980	13,684.28	
WILKES	COUNTY UNINCORPORATED	193	74,866	33,672,671	49,036,809	11,178,181	20,921,751	11.6750	244,261.44	
WILKES	COUNTY INCORPORATED			11,440	55,217	4,312	24,045	12.2630	294.86	
WILKES	TIGNALL			11,440	55,217	4,312	-	10.6550	-	
WILKES	SCHOOL			33,684,111	49,092,026	11,182,493	21,011,407	16.5000	346,688.22	
WILKINSON	CO UNINC & INC	74	49,428	14,933,395	15,073,496	7,093,833	3,616,967	14.4400	52,229.00	
WILKINSON	MCINTYRE			15,979	7,307	10,910	-	5.7200	-	
WILKINSON	SCHOOL			14,933,395	15,073,496	7,093,833	3,616,967	20.0000	72,339.34	
WORTH	COUNTY UNINCORPORATED	57	80,286	55,909,455	34,340,440	39,421,302	10,141,523	12.5600	127,377.53	
WORTH	COUNTY WIDE INDUSTRIAL AUTH			55,909,455	34,340,440	39,421,302	10,048,862	0.5910	5,938.88	
WORTH	SCHOOL			55,909,455	34,340,440	39,421,302	10,161,773	15.5000	157,507.48	
<b>TOTAL</b>		11,253	5,452,123					45,716,357		

# Taxation of Standing Timber

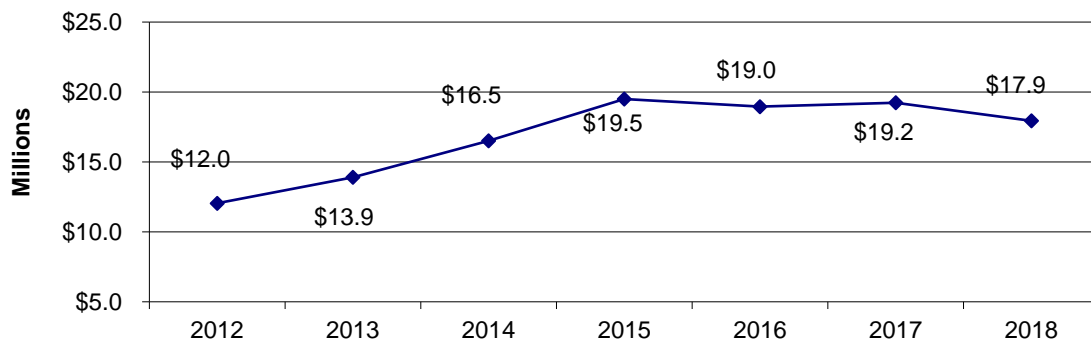
For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of fair market value. It is subject to taxation even if the land underneath is exempt unless taxation has been prohibited by federal law or treaty.

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 2012.



**Figure 22: County and School Revenue from Timber** shows the trend in value and revenue since 2012.



**Table 10: 2017 Timber Revenue Reported on 2018 Tax Digests** shows the timber revenue that was reported on the 2018 tax digests.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Appling	9,898	8,624,833	\$110,139	\$125,940	\$236,079
Atkinson	12,603	5,300,824	\$92,028	\$78,511	\$170,539
Bacon	10,238	6,734,462	\$92,404	\$100,950	\$193,354
Baker	4,606	1,991,864	\$20,602	\$28,022	\$48,624
Baldwin	0	2,699,186	\$26,614	\$42,242	\$68,856
Banks	1,562	482,460	\$4,302	\$7,001	\$11,303
Barrow	249	44,383	\$326	\$821	\$1,147
Bartow	1,827	315,343	\$2,841	\$5,944	\$8,785
Ben Hill	11,903	3,949,048	\$65,803	\$71,588	\$137,391
Berrien	14,153	5,932,146	\$99,126	\$88,982	\$188,108
Bibb	0	357,591	\$7,385	\$6,907	\$14,292
Bleckley	9,503	4,026,967	\$59,933	\$57,529	\$117,462
Brantley	13,388	8,134,132	\$116,944	\$134,050	\$250,994
Brooks	8,160	5,440,263	\$73,416	\$80,652	\$154,068
Bryan	6,780	4,452,635	\$39,183	\$67,123	\$106,306
Bulloch	21,012	7,098,028	\$87,590	\$66,913	\$154,503
Burke	25,995	6,596,470	\$38,899	\$90,378	\$129,277
Butts	23,905	940,779	\$11,486	\$16,201	\$27,687
Calhoun	32,562	2,536,019	\$37,991	\$49,719	\$87,710
Camden	44,289	18,490,459	\$247,864	\$295,847	\$543,711
Candler	9,099	4,421,067	\$56,829	\$61,895	\$118,724
Carroll	5,900	1,574,128	\$13,004	\$28,331	\$41,335
Catoosa	40	35,826	\$241	\$615	\$856
Charlton	46,886	16,562,837	\$311,878	\$285,709	\$597,587
Chatham	0	668,222	\$7,714	\$12,617	\$20,331
Chattahoochee	2,199	587,362	\$5,081	\$10,338	\$15,419
Chattooga	0	1,996,512	\$29,730	\$25,322	\$55,052
Cherokee	3,941	1,366,283	\$7,331	\$25,891	\$33,222
Clarke	0	87,024	\$1,214	\$1,740	\$2,954
Clay	49	1,814,848	\$31,201	\$23,922	\$55,123

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Clayton	0	0	\$0	\$0	\$0
Clinch	29,639	21,170,176	\$231,877	\$378,946	\$610,823
Cobb	137	117,408	\$993	\$2,219	\$3,212
Coffee	26,962	10,475,558	\$81,248	\$167,986	\$249,234
Colquitt	17,598	6,070,246	\$85,994	\$62,171	\$148,165
Columbia	9,173	2,360,103	\$14,375	\$43,190	\$57,565
Cook	3,460	1,185,073	\$14,079	\$19,005	\$33,084
Coweta	2,726	967,037	\$6,421	\$17,977	\$24,398
Crawford	19,410	3,120,195	\$43,776	\$49,923	\$93,699
Crisp	3,299	947,893	\$11,458	\$16,482	\$27,940
Dade	4,769	379,060	\$3,216	\$5,808	\$9,024
Dawson	8,163	190,449	\$1,550	\$3,005	\$4,555
Decatur	24,965	7,309,646	\$75,823	\$112,064	\$187,887
Dekalb	0	0	\$0	\$0	\$0
Dodge	16,761	7,208,274	\$83,140	\$100,916	\$184,056
Dooly	10,235	5,129,552	\$92,614	\$84,145	\$176,759
Dougherty	0	1,731,769	\$26,962	\$31,922	\$58,884
Douglas	574	162,381	\$1,658	\$3,199	\$4,857
Early	14,738	4,093,368	\$40,893	\$64,405	\$105,298
Echols	23,058	14,367,362	\$215,324	\$222,637	\$437,961
Effingham	0	11,885,973	\$77,948	\$202,977	\$280,925
Elbert	3,386	810,711	\$9,019	\$12,866	\$21,885
Emanuel	124,376	12,785,410	\$149,819	\$174,610	\$324,429
Evans	8,922	3,735,869	\$36,552	\$52,302	\$88,854
Fannin	0	0	\$0	\$0	\$0
Fayette	0	76,923	\$338	\$1,500	\$1,838
Floyd	2,371	1,711,902	\$16,229	\$31,328	\$47,557
Forsyth	0	15,000	\$70	\$260	\$330
Franklin	2,513	708,502	\$7,661	\$11,194	\$18,855
Fulton	2,165	35,905	\$366	\$639	\$1,005
Gilmer	0	405,797	\$2,834	\$5,867	\$8,701
Glascocock	4,369	1,473,996	\$18,027	\$24,153	\$42,180
Glynn	11,286	6,907,138	\$50,995	\$111,599	\$162,594

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Gordon	429	477,826	\$4,602	\$9,161	\$13,763
Grady	9,544	1,109,385	\$17,073	\$15,199	\$32,272
Greene	15,142	4,917,927	\$26,672	\$72,412	\$99,084
Gwinnett	0	0	\$0	\$0	\$0
Habersham	0	298,885	\$3,450	\$4,041	\$7,491
Hall	4,861	173,531	\$930	\$3,158	\$4,088
Hancock	31,623	10,018,733	\$168,194	\$144,520	\$312,714
Haralson	4,639	1,084,756	\$11,542	\$16,930	\$28,472
Harris	18,124	5,660,538	\$48,850	\$101,380	\$150,230
Hart	1,566	487,090	\$2,904	\$6,484	\$9,388
Heard	4,580	1,515,122	\$10,351	\$23,327	\$33,678
Henry	0	184,471	\$2,196	\$3,689	\$5,885
Houston	7,192	3,545,278	\$35,222	\$47,142	\$82,364
Irwin	11,366	3,153,660	\$46,889	\$49,456	\$96,345
Jackson	719	383,121	\$3,630	\$7,225	\$10,855
Jasper	5,757	5,936,909	\$94,421	\$106,805	\$201,226
Jeff Davis	15,870	6,788,645	\$104,409	\$95,041	\$199,450
Jefferson	22,104	5,798,785	\$104,894	\$92,009	\$196,903
Jenkins	12,295	4,096,980	\$41,769	\$63,364	\$105,133
Johnson	14,993	5,730,411	\$87,956	\$85,062	\$173,018
Jones	17,286	4,090,755	\$66,258	\$73,634	\$139,892
Lamar	1,261	751,154	\$9,480	\$12,282	\$21,762
Lanier	3,143	2,443,642	\$38,629	\$41,219	\$79,848
Laurens	27,735	13,915,299	\$99,981	\$204,318	\$304,299
Lee	8,128	2,128,782	\$30,022	\$39,595	\$69,617
Liberty	28,411	7,383,691	\$108,541	\$121,831	\$230,372
Lincoln	3,572	1,282,234	\$14,346	\$21,798	\$36,144
Long	18,261	10,486,966	\$164,593	\$152,030	\$316,623
Lowndes	11,007	5,650,341	\$49,802	\$93,033	\$142,835
Lumpkin	535	60,363	\$667	\$1,015	\$1,682
Macon	19,583	2,855,853	\$30,398	\$52,622	\$83,020
Madison	2,179	1,014,931	\$13,396	\$17,244	\$30,640
Marion	13,371	4,384,063	\$31,035	\$65,717	\$96,752

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
McDuffie	13,719	4,512,314	\$39,708	\$88,847	\$128,555
McIntosh	17,918	11,887,755	\$117,582	\$186,436	\$304,018
Meriwether	21,381	4,182,732	\$56,571	\$76,862	\$133,433
Miller	2,884	1,647,603	\$27,284	\$32,385	\$59,669
Mitchell	5,684	2,948,819	\$55,951	\$48,057	\$104,008
Monroe	10,663	3,267,379	\$43,558	\$51,350	\$94,908
Montgomery	23,583	5,245,427	\$77,716	\$78,681	\$156,397
Morgan	5,208	1,921,276	\$21,244	\$27,882	\$49,126
Murray	287	144,653	\$1,330	\$2,242	\$3,572
Muscogee	323	77,451	\$1,331	\$1,806	\$3,137
Newton	2,327	731,918	\$9,838	\$14,638	\$24,476
Oconee	442	199,931	\$1,337	\$3,399	\$4,736
Oglethorpe	19,426	5,455,931	\$42,862	\$103,030	\$145,892
Paulding	1,455	501,435	\$3,048	\$9,467	\$12,515
Peach	2,719	622,090	\$9,049	\$10,569	\$19,618
Pickens	0	0	\$0	\$0	\$0
Pierce	7,943	7,477,998	\$77,668	\$124,845	\$202,513
Pike	2,977	1,052,258	\$15,006	\$19,639	\$34,645
Polk	3,828	1,532,140	\$17,581	\$24,637	\$42,218
Pulaski	18,468	2,820,149	\$39,558	\$39,381	\$78,939
Putnam	13,375	4,214,949	\$35,123	\$68,573	\$103,696
Quitman	9,877	3,128,499	\$49,878	\$43,937	\$93,815
Rabun	265	41,205	\$417	\$391	\$808
Randolph	25,102	8,110,477	\$129,346	\$143,353	\$272,699
Richmond	1,294	647,015	\$6,312	\$12,918	\$19,230
Rockdale	0	0	\$0	\$0	\$0
Schley	4,598	2,552,737	\$31,307	\$42,426	\$73,733
Screven	11,541	13,138,091	\$177,391	\$205,808	\$383,199
Seminole	4,631	1,732,585	\$25,744	\$27,742	\$53,486
Spalding	813	414,506	\$6,854	\$7,488	\$14,342
Stephens	890	364,559	\$5,435	\$6,125	\$11,560
Stewart	53,265	7,720,022	\$89,660	\$116,186	\$205,846
Sumter	10,276	4,526,216	\$59,859	\$82,486	\$142,345



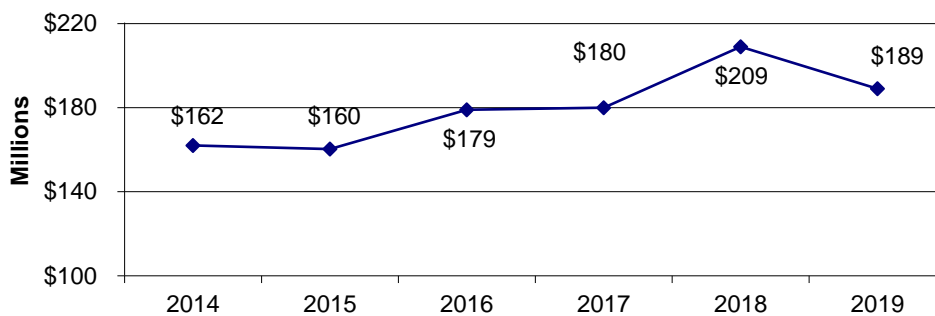
County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Talbot	12,369	5,299,520	\$84,829	\$74,458	\$159,287
Taliaferro	8,266	3,836,097	\$78,648	\$69,050	\$147,698
Tattnall	115,375	13,141,559	\$186,676	\$183,982	\$370,658
Taylor	12,404	2,642,961	\$20,985	\$41,072	\$62,057
Telfair	31,512	11,935,296	\$197,243	\$186,752	\$383,995
Terrell	6,590	1,856,737	\$25,066	\$30,606	\$55,672
Thomas	25,211	4,405,927	\$33,224	\$62,602	\$95,826
Tift	4,142	1,235,696	\$15,040	\$20,940	\$35,980
Toombs	13,595	6,958,571	\$59,934	\$97,420	\$157,354
Towns	0	0	\$0	\$0	\$0
Treutlen	544,985	5,633,669	\$73,170	\$78,871	\$152,041
Troup	10,904	3,274,551	\$34,979	\$61,725	\$96,704
Turner	10,937	4,905,663	\$78,510	\$78,417	\$156,927
Twiggs	11,345	6,385,309	\$125,152	\$105,996	\$231,148
Union	0	31,340	\$193	\$368	\$561
Upson	9,194	2,652,668	\$23,874	\$38,013	\$61,887
Walker	3,392	770,345	\$7,607	\$12,802	\$20,409
Walton	2,306	702,488	\$7,661	\$13,066	\$20,727
Ware	85,202	9,836,223	\$154,360	\$166,655	\$321,015
Warren	12,358	5,024,792	\$65,111	\$87,431	\$152,542
Washington	42,369	13,280,760	\$128,119	\$226,410	\$354,529
Wayne	22,923	17,204,064	\$308,348	\$309,673	\$618,021
Webster	2,493	1,027,881	\$9,251	\$17,432	\$26,683
Wheeler	5,786	5,227,987	\$86,152	\$82,153	\$168,305
White	507	77,563	\$834	\$1,356	\$2,190
Whitfield	1,212	611,080	\$5,690	\$11,461	\$17,151
Wilcox	12,318	3,866,913	\$70,513	\$58,383	\$128,896
Wilkes	90,946	8,802,924	\$102,774	\$145,248	\$248,022
Wilkinson	16,657	6,122,359	\$88,407	\$122,447	\$210,854
Worth	22,852	6,533,460	\$82,060	\$101,269	\$183,329
<b>Total</b>	<b>2,466,390</b>	<b>624,715,327</b>	<b>\$8,003,418</b>	<b>\$9,937,382</b>	<b>\$17,940,800</b>

# 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 2019 the program received over \$189 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 submit a claim online or contact a customer service representative by telephone. Claim forms can be mailed, emailed or faxed. Each claim request is researched to determine the rightful owner. In Fiscal Year 2019, the program returned over \$36 million and 133,429 shares of stock to lost owners. The program initiated a new online Claims Portal in September of 2018. As a result, the number of claims paid increased from 5,951 in FY18 to 14,857 in FY19.

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

