

# GEORGIA DEPARTMENT OF REVENUE



## Property Tax Administration 2020 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 2018, seventy-eight (78) counties submitted their 2018 tax digest by the September 1<sup>st</sup> deadline. For 2019, seventy-five (75) out of 159 counties submitted their 2019 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 53 counties falling in the 2019 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 2019 review year digests were subject to the \$5.00 per parcel penalty.
- Of the other 106 non-review counties examined in 2019, 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 \$437.2 billion in 2018 to \$466.8 billion in 2019 or an 7.0% increase from the values reported in 2018. The 2019 average millage rate decreased to 28.24 compared to the 2018 average millage rate of 28.34.
- 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 from 38.97% in 2019 to 38.71 % for tax year 2020.
- Equalization ratios for seventeen (17) of the 159 counties accepted were proposed at a ratio less than 40% for tax year 2020.
- Figure 14 reflects the growth in the Public Utility Digest since 2014.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2014 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 2019 is 196,900 representing the elimination of approximately \$9.8 billion in value and total tax shift of approximately \$270 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 2019; 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 2019 digests increased from \$624.7 million in 2018 to \$665.8 million in 2019, a .62% increase in value. The revenue increased 6.0%, from \$17.9 million to \$19.0 million.

Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 10.

## **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 2019 digest review process was completed as directed in O.C.G.A. § 48-5-343. As noted on Table 1, the review of the 53 counties that fell within the 2019 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 106 non-review year counties resulted in no county being assessed state tax.

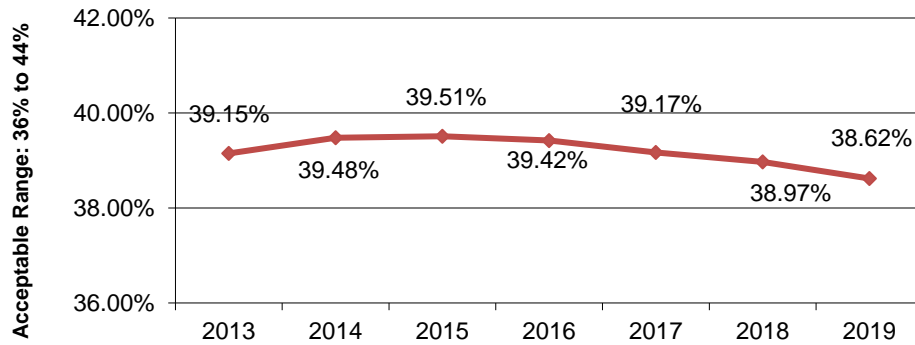
**Table 1: Review Year Counties Cited for Deficiencies**

COUNTY	Deficiency	\$5 PARCEL PENALTY

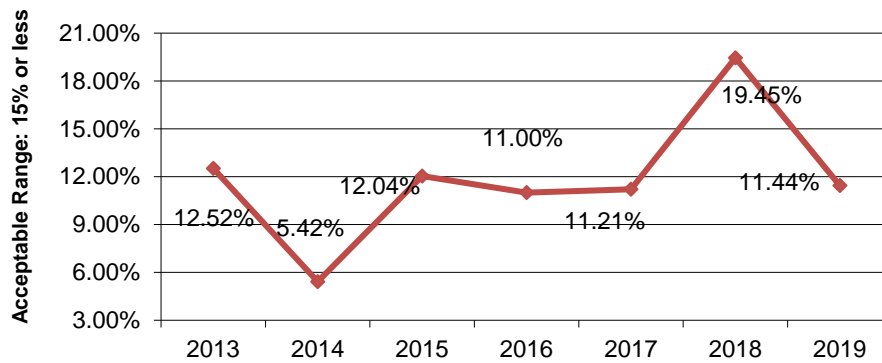
**Table 2: Non-Review Year Counties**

COUNTY

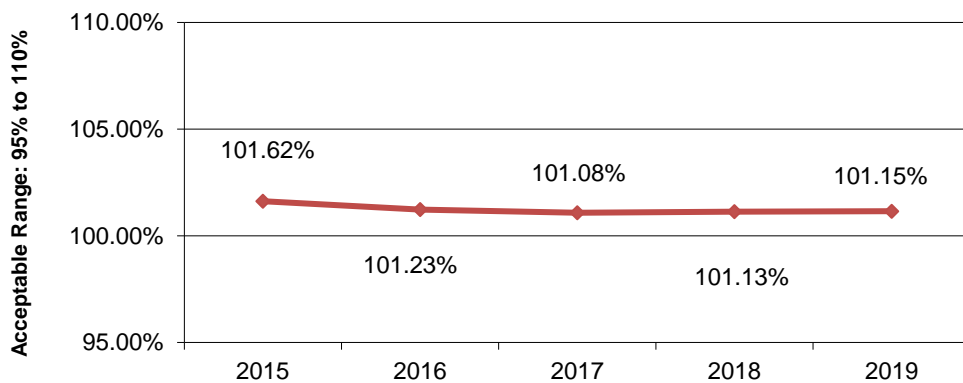
**Figure 1: Average Level of Assessment** shows the average Median Ratio from 2013 to 2019.



**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.



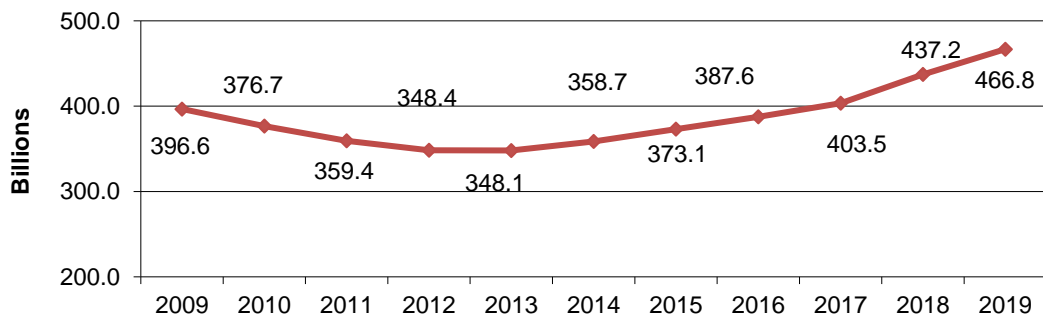
**Figure 3: Average Level of Assessment Bias** shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



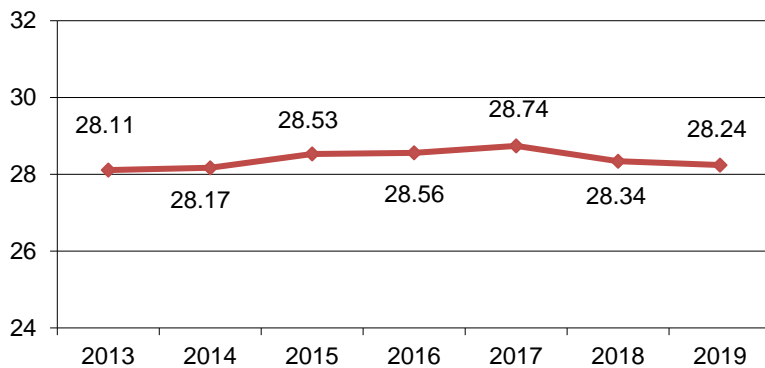
# Value and Revenue

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 2019.

**Figure 4: Total Assessed Value** shows the changes in property values since 2009.



**Figure 5: Average Millage Rate** shows the average millage rate since 2013.



**Table 3: 2020 Property Tax Mill Rates** shows the unincorporated mill rates that include county, school, fire and special tax district mill rates.

<i>COUNTY</i>	<i>CY2016</i>	<i>CY2017</i>	<i>CY2018</i>	<i>CY2019</i>	<i>CY2020</i>
<b>APPLING</b>	27.844	27.844	27.842	27.372	26.814
<b>ATKINSON</b>	32.172	32.172	32.172	32.172	32.146
<b>BACON</b>	28.726	28.727	28.711	28.711	28.594
<b>BAKER</b>	24.841	24.586	24.411	24.411	25.372
<b>BALDWIN</b>	26.910	25.510	25.510	25.510	25.430
<b>BANKS</b>	25.136	24.434	23.427	23.427	22.930
<b>BARROW</b>	30.152	29.116	30.249	29.749	29.430
<b>BARTOW</b>	28.210	28.000	27.860	27.860	27.470
<b>BEN HILL</b>	33.242	34.795	34.791	34.791	34.756
<b>BERRIEN</b>	30.808	31.710	31.710	31.710	31.710
<b>BIBB</b>	34.597	37.466	39.966	20.331	20.331
<b>BLECKLEY</b>	29.414	29.386	29.119	29.169	29.117
<b>BRANTLEY</b>	33.096	32.977	32.616	31.366	31.850
<b>BROOKS</b>	28.997	29.206	28.712	28.319	26.772
<b>BRYAN</b>	24.640	24.361	25.375	25.375	24.889
<b>BULLOCH</b>	22.594	22.025	21.767	21.767	20.751
<b>BURKE</b>	22.520	22.372	22.294	22.294	21.917
<b>BUTTS</b>	31.773	30.973	30.430	29.430	30.169
<b>CALHOUN</b>	31.730	31.704	34.547	34.547	36.213
<b>CAMDEN</b>	30.610	30.610	30.060	29.405	33.190
<b>CANDLER</b>	26.159	26.825	27.854	26.854	27.379
<b>CARROLL</b>	26.350	26.340	26.259	26.259	25.666
<b>CATOOSA</b>	25.987	24.706	23.905	23.905	23.140
<b>CHARLTON</b>	36.420	36.400	36.080	36.080	35.610
<b>CHATHAM</b>	33.304	34.314	36.564	36.485	36.375
<b>CHATTAHOOCHEE</b>	25.655	25.653	26.250	26.250	26.319
<b>CHATTOOGA</b>	25.573	29.040	27.574	27.574	27.958
<b>CHEROKEE</b>	29.113	28.812	28.588	28.415	28.415
<b>CLARKE</b>	33.950	33.950	33.950	33.950	33.950
<b>CLAY</b>	30.325	30.346	30.373	30.373	30.369
<b>CLAYTON</b>	35.691	35.691	35.596	35.596	35.089
<b>CLINCH</b>	33.853	33.853	33.353	28.853	33.342
<b>COBB</b>	28.750	28.750	30.350	30.350	30.350
<b>COFFEE</b>	24.401	24.378	24.292	24.286	24.286
<b>COLQUITT</b>	27.579	27.216	26.079	24.490	24.715
<b>COLUMBIA</b>	26.937	27.937	27.839	27.747	27.747
<b>COOK</b>	28.965	28.920	28.917	28.917	28.873
<b>COWETA</b>	28.555	29.310	29.320	29.270	26.502
<b>CRAWFORD</b>	30.030	30.030	30.030	30.030	31.280

COUNTY	CY2016	CY2017	CY2018	CY2019	CY2020
CRISP	30.711	30.724	30.623	29.476	29.698
DADE	23.900	23.993	23.807	23.807	23.337
DAWSON	23.916	23.916	23.916	23.916	23.663
DECATUR	31.810	31.378	31.288	30.572	31.234
DEKALB	44.190	44.090	43.990	43.890	43.890
DODGE	25.556	25.546	25.534	25.534	26.224
DOOLY	34.459	34.459	34.459	34.459	35.404
DOUGHERTY	40.206	40.175	43.175	43.065	42.961
DOUGLAS	32.267	31.718	31.113	31.113	34.163
EARLY	26.650	25.750	25.724	25.724	24.988
ECHOLS	34.647	34.633	34.616	34.616	34.594
EFFINGHAM	28.638	30.118	29.695	28.171	28.021
ELBERT	29.351	31.418	29.095	26.995	27.182
EMANUEL	28.836	28.770	28.708	29.016	29.187
EVANS	25.679	25.273	25.889	25.640	25.463
FANNIN	16.984	15.406	15.406	15.406	14.253
FAYETTE	29.543	29.095	28.978	28.649	28.343
FLOYD	30.513	30.148	30.086	30.036	30.436
FORSYTH	27.754	27.754	27.654	27.654	27.614
FRANKLIN	29.181	27.931	26.863	26.613	27.803
FULTON	40.762	36.606	28.226	39.835	39.672
GILMER	25.103	24.603	22.941	22.941	21.996
GLASCOCK	28.630	28.630	28.616	28.616	28.636
GLYNN	24.000	26.110	26.110	23.590	23.590
GORDON	29.703	29.636	28.803	28.803	28.650
GRADY	27.853	27.690	29.090	29.090	30.990
GREENE	20.185	20.209	21.611	20.133	20.856
GWINNETT	35.026	35.360	35.069	34.919	36.010
HABERSHAM	26.074	27.278	26.713	25.063	26.223
HALL	27.166	27.850	28.150	28.097	27.852
HANCOCK	31.237	31.198	31.213	31.213	31.984
HARALSON	30.640	28.838	29.557	33.637	29.398
HARRIS	24.700	27.200	26.540	27.190	27.640
HART	20.513	19.380	19.772	19.272	19.366
HEARD	22.583	22.583	22.228	22.228	22.192
HENRY	38.361	38.361	38.361	38.361	34.416
HOUSTON	24.020	24.432	24.409	23.232	24.409
IRWIN	29.016	31.516	31.500	30.550	31.500
JACKSON	33.239	33.048	32.812	30.974	32.740
JASPER	35.537	35.504	33.894	33.894	32.817
JEFF DAVIS	28.380	28.880	29.380	29.380	29.380
JEFFERSON	30.882	34.026	33.956	33.956	32.779

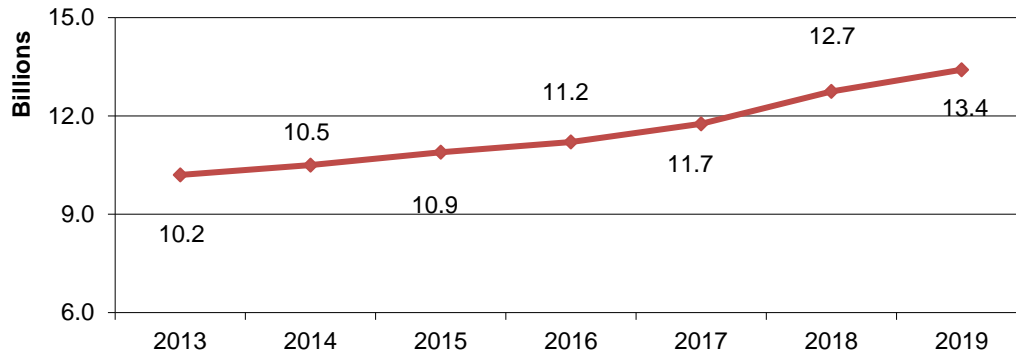
<b>COUNTY</b>	<b>CY2016</b>	<b>CY2017</b>	<b>CY2018</b>	<b>CY2019</b>	<b>CY2020</b>
JENKINS	25.578	25.675	25.661	25.661	25.097
JOHNSON	30.185	30.185	30.193	30.193	30.223
JONES	35.985	35.985	35.985	35.985	35.985
LAMAR	30.308	30.311	30.472	30.472	31.657
LANIER	32.824	32.702	32.676	32.676	32.544
LAURENS	21.874	21.848	21.868	21.868	21.827
LEE	31.916	31.916	33.703	33.703	33.098
LIBERTY	34.469	36.266	37.045	35.501	36.501
LINCOLN	30.165	31.165	32.165	31.165	31.134
LONG	30.778	31.795	31.792	31.792	31.771
LOWNDES	28.135	28.063	27.605	27.322	27.041
LUMPKIN	29.906	28.928	28.371	27.872	26.380
MACON	29.311	29.302	29.070	29.070	28.982
MADISON	28.704	31.280	31.189	30.189	30.740
MARION	23.448	23.821	23.825	23.825	23.876
MCDUFFIE	27.490	27.490	28.490	28.490	28.190
MCINTOSH	26.574	26.574	26.574	25.574	28.167
MERIWETHER	32.924	33.932	35.144	32.574	33.497
MILLER	36.876	36.907	37.967	36.884	37.853
MITCHELL	36.374	35.970	35.271	35.271	34.792
MONROE	27.631	29.065	29.047	29.047	28.733
MONTGOMERY	27.844	29.699	29.816	29.816	30.458
MORGAN	26.458	25.907	25.569	25.569	24.789
MURRAY	22.694	24.694	24.694	24.694	24.603
MUSCOGEE	40.550	40.501	40.971	40.501	40.501
NEWTON	34.333	34.333	34.333	33.441	33.596
OCONEE	23.686	23.686	23.686	23.686	23.186
OGLETHORPE	29.526	30.193	29.720	29.720	21.813
PAULDING	30.237	30.549	30.128	30.129	29.700
PEACH	31.555	31.689	31.535	31.535	31.308
PICKENS	23.930	23.553	23.376	23.176	22.443
PIERCE	27.260	27.137	27.036	27.036	26.921
PIKE	31.801	34.273	34.558	34.558	31.659
POLK	27.212	27.212	27.555	27.555	24.089
PULASKI	28.759	28.767	28.740	28.745	28.781
PUTNAM	22.572	22.546	24.980	24.602	24.228
QUITMAN	31.938	31.992	31.982	31.982	33.818
RABUN	18.852	18.800	19.604	19.604	19.396
RANDOLPH	35.575	35.440	35.301	35.301	37.985
RICHMOND	32.468	32.438	32.626	31.584	30.153
ROCKDALE	45.510	45.510	45.090	45.090	42.616



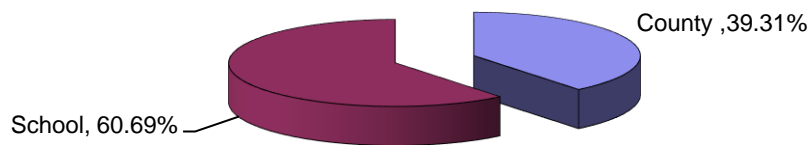
<b>COUNTY</b>	<b>CY2016</b>	<b>CY2017</b>	<b>CY2018</b>	<b>CY2019</b>	<b>CY2020</b>
<b>SCHLEY</b>	31.286	31.286	31.176	31.176	33.426
<b>SCREVEN</b>	29.579	29.886	30.210	29.167	29.409
<b>SEMINOLE</b>	30.459	31.779	30.871	30.871	32.932
<b>SPALDING</b>	37.840	37.174	38.211	37.222	36.490
<b>STEPHENS</b>	31.710	32.210	31.710	31.710	31.580
<b>STEWART</b>	26.648	26.662	26.664	26.664	26.673
<b>SUMTER</b>	31.478	31.449	31.449	31.449	31.346
<b>TALBOT</b>	30.113	29.988	30.057	30.057	30.061
<b>TALIAFERRO</b>	38.583	38.596	38.502	38.502	38.446
<b>TATTNALL</b>	28.372	27.723	28.205	28.205	27.174
<b>TAYLOR</b>	23.960	23.790	23.480	23.480	23.725
<b>TELFAIR</b>	31.858	31.991	32.173	32.173	31.809
<b>TERRELL</b>	29.984	29.984	29.984	29.984	30.984
<b>THOMAS</b>	24.139	23.962	23.569	21.834	22.784
<b>TIFT</b>	30.491	30.461	30.320	30.364	30.428
<b>TOOMBS</b>	23.704	23.708	23.613	22.613	24.631
<b>TOWNS</b>	13.832	13.831	13.351	13.024	12.814
<b>TREUTLEN</b>	25.960	26.478	26.988	26.988	26.934
<b>TROUP</b>	30.160	30.160	30.159	30.160	30.160
<b>TURNER</b>	32.019	31.989	31.989	31.989	31.981
<b>TWIGGS</b>	33.200	36.200	36.200	36.200	36.200
<b>UNION</b>	17.575	17.566	17.893	17.893	18.918
<b>UPSON</b>	34.180	33.620	30.660	30.640	28.210
<b>WALKER</b>	24.469	26.460	26.457	26.457	26.691
<b>WALTON</b>	33.955	33.265	33.440	32.105	33.412
<b>WARE</b>	32.603	32.694	32.636	32.636	31.707
<b>WARREN</b>	32.358	30.358	30.358	30.358	31.290
<b>WASHINGTON</b>	26.836	30.328	30.195	30.133	30.216
<b>WAYNE</b>	29.923	30.923	35.923	35.923	34.886
<b>WEBSTER</b>	26.467	26.467	26.467	26.467	26.467
<b>WHEELER</b>	32.599	32.359	32.193	32.193	32.003
<b>WHITE</b>	27.962	27.958	28.231	28.231	28.144
<b>WHITFIELD</b>	30.317	31.523	31.506	28.068	30.506
<b>WILCOX</b>	33.360	33.360	33.333	33.333	33.326
<b>WILKES</b>	28.911	28.426	28.175	28.175	29.657
<b>WILKINSON</b>	32.082	34.440	34.440	34.440	34.440
<b>WORTH</b>	28.651	28.651	28.651	28.060	28.651

Property tax continues to be the primary revenue source for local governments. Currently approximately \$13.4 billion in revenue is collected from property taxes in Georgia. Because Department involvement in the collection of city taxes is limited, the information below does not include taxes levied and collected for municipalities.

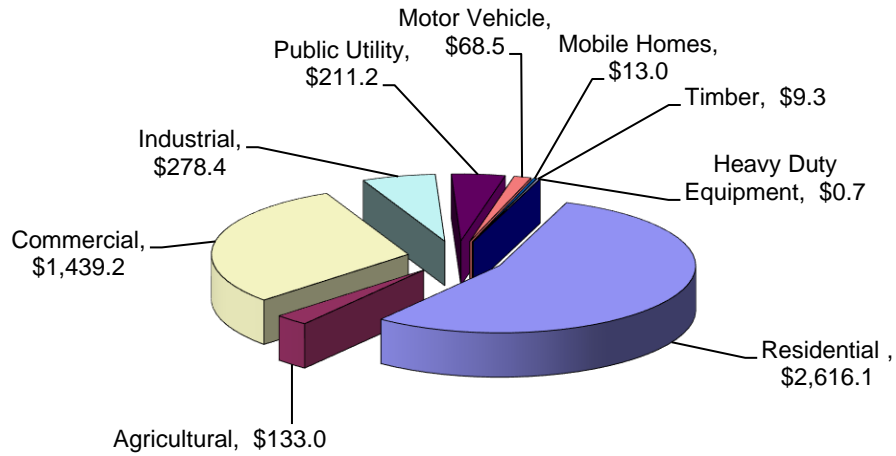
**Figure 6: Comparison of Total Revenue** shows the total revenues collected.



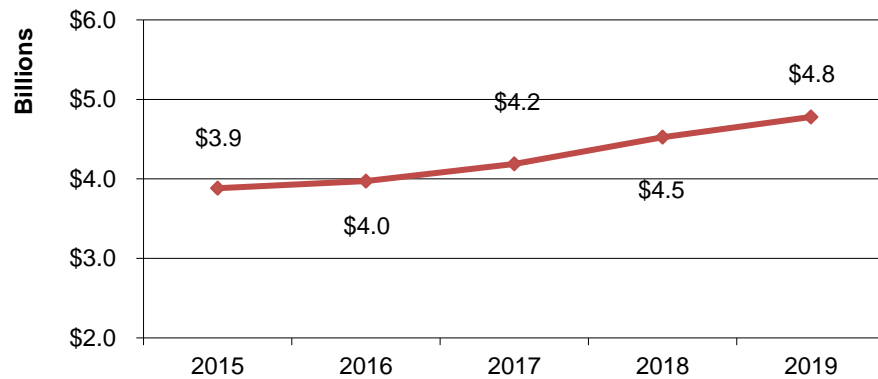
**Figure 7: 2019 Percentage of Total Revenue by Tax Type** shows the percentage of the total ad valorem taxes levied for state, county and school purposes.



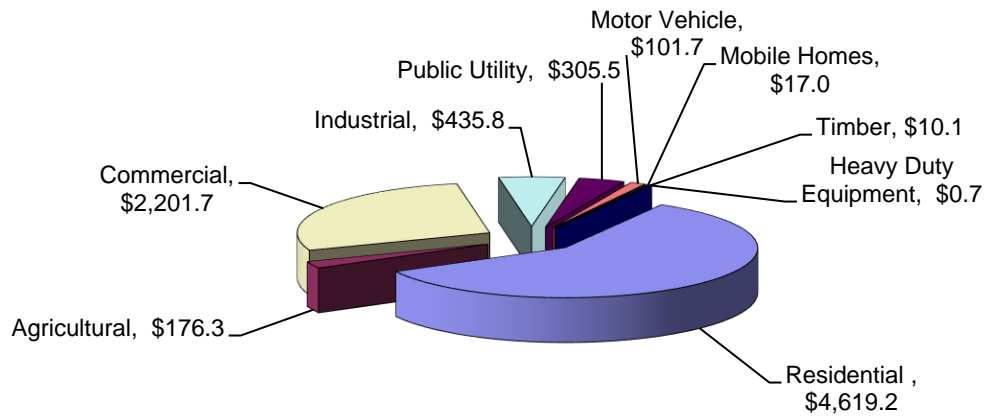
**Figure 8: 2019 County Tax Revenue by Property Class** shows the amount of tax revenue generated from the various classes of property for county tax purposes.



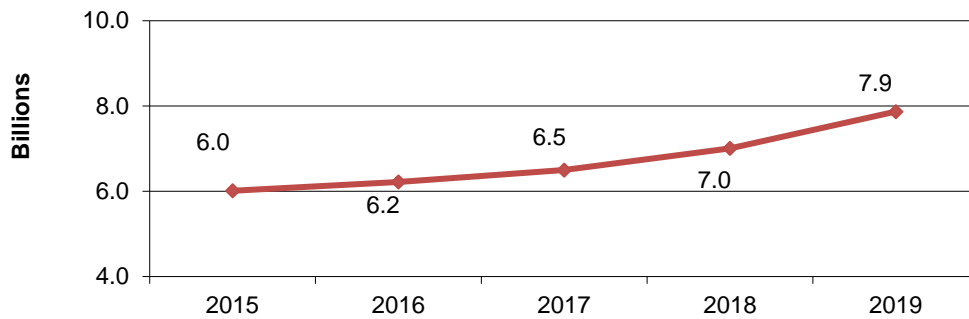
**Figure 9: Five-Year Comparison of County Tax Revenue** shows the amount of tax revenue levied for 2019 for county tax purposes and a five-year comparison.



**Figure 10: 2019 School Tax Revenue by Property Class** shows the amount of tax revenue.



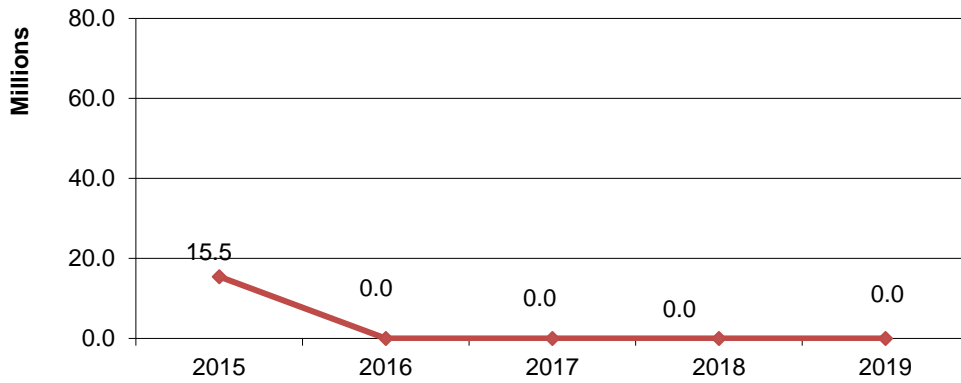
**Figure 11: Five-Year Comparison of Total School Tax Revenue** shows the amount of tax revenue and a five-year comparison for school tax purposes.



**Figure 12: 2019 State Tax Revenue by Property Class**

The State has phased out the State’s portion of property tax revenues which began to descend 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**

<b>2020</b>						
<b>2019</b>						
<b>2018</b>	<b>Treutlen</b>					
<b>2017</b>	<b>Fulton</b>					
<b>2016</b>	<b>Echols</b>	<b>Hart</b>	<b>Spalding</b>			
<b>2015</b>						
<b>2014</b>	<b>Candler</b>	<b>Wayne</b>				
<b>2013</b>	<b>Fannin</b>					
<b>2012</b>	<b>Floyd</b>	<b>Lincoln</b>				
<b>2011</b>						
<b>2010</b>	<b>Pierce</b>					
<b>2009</b>	<b>Camden</b>	<b>Jones</b>	<b>Effingham</b>			
<b>2008</b>	<b>Jefferson</b>					
<b>2007</b>	<b>Brantley</b>	<b>Crawford</b>	<b>Telfair</b>			
<b>2006</b>	<b>Bibb</b>	<b>Fulton</b>	<b>Habersham</b>	<b>Lamar</b>	<b>Morgan</b>	<b>Whitfield</b>
<b>2005</b>	<b>Charlton</b>	<b>Gilmer</b>	<b>Ware</b>	<b>Wheeler</b>		
<b>2004</b>	<b>Dade</b>	<b>Hart</b>	<b>Liberty</b>	<b>Madison</b>		
<b>2003</b>	<b>Douglas</b>	<b>Johnson</b>	<b>Richmond</b>			

# 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 2019 digest was approved was comprised of Revenue Commissioner David Curry, State Auditor Greg Griffin, and Steve Stancil, Director of the State Properties Commission.

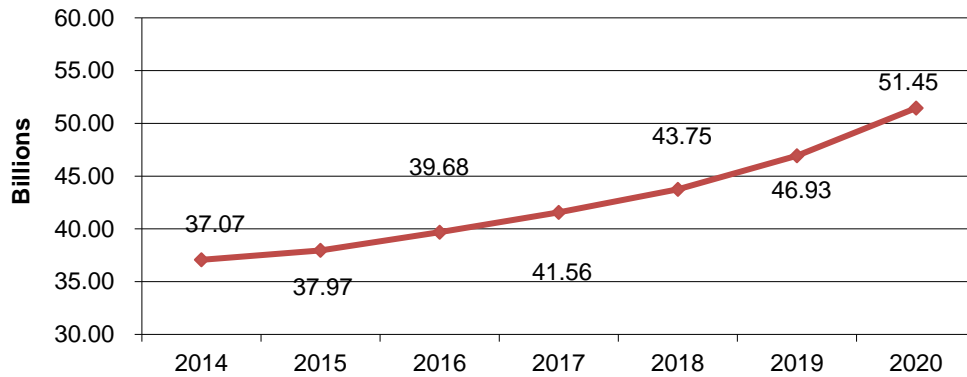
In determining each county's proposed assessed public utility values for 2020 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on 2019 tax digest. This method ensures that proposed public utility values are set at 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.

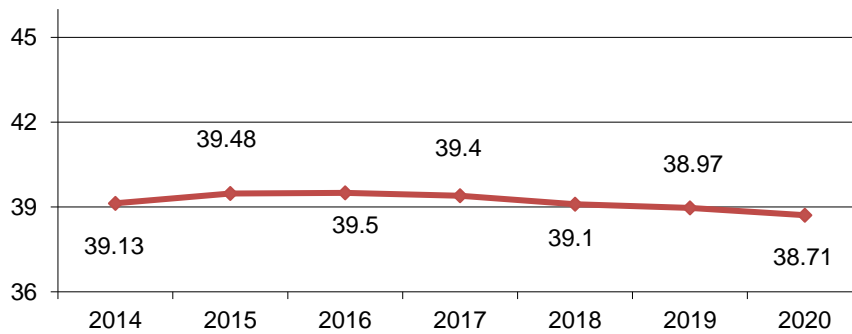
The Department appraised these properties utilizing recognized and publicly available financial reference data to determine the reported net worth of public utility companies in an effort to eliminate bias concerning the actual unit value of each company. These nationally recognized financial sources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



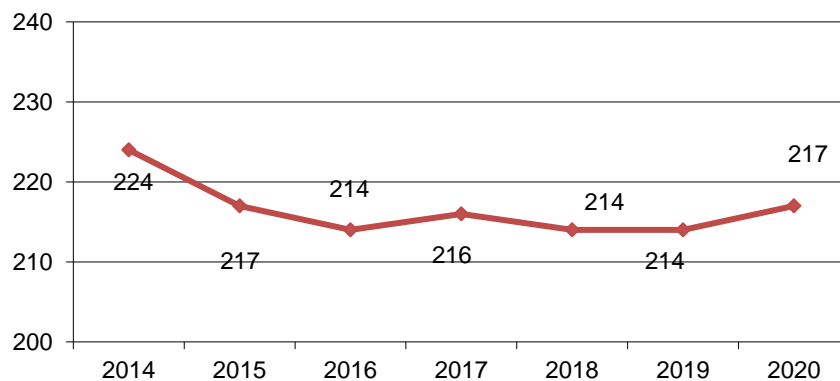
**Figure 14: Change in Public Utility Digest Value** shows the digest history since 2014.



**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: 2019 Ratios Used to Propose 2020 Public Utility Assessments** shows each county's proposed equalization ratio for assessment of the public utility properties.

<b>Appling</b>	37.31	<b>Dade</b>	39.40	<b>Jefferson</b>	40.76	<b>Richmond</b>	38.01
<b>Atkinson</b>	38.21	<b>Dawson</b>	38.90	<b>Jenkins</b>	38.64	<b>Rockdale</b>	36.58
<b>Bacon</b>	38.01	<b>Decatur</b>	38.00	<b>Johnson</b>	39.29	<b>Schley</b>	38.02
<b>Baker</b>	39.65	<b>Dekalb</b>	38.27	<b>Jones</b>	38.52	<b>Screven</b>	40.00
<b>Baldwin</b>	38.23	<b>Dodge</b>	36.26	<b>Lamar</b>	37.31	<b>Seminole</b>	40.83
<b>Banks</b>	39.03	<b>Dooley</b>	39.72	<b>Lanier</b>	40.70	<b>Spalding</b>	38.49
<b>Barrow</b>	38.30	<b>Dougherty</b>	40.10	<b>Laurens</b>	38.06	<b>Stephens</b>	38.40
<b>Bartow</b>	38.11	<b>Douglas</b>	39.07	<b>Lee</b>	37.32	<b>Stewart</b>	39.10
<b>Ben Hill</b>	40.39	<b>Early</b>	39.46	<b>Liberty</b>	38.49	<b>Sumter</b>	39.73
<b>Berrien</b>	38.05	<b>Echols</b>	37.78	<b>Lincoln</b>	38.06	<b>Talbot</b>	38.05
<b>Bibb</b>	39.38	<b>Effingham</b>	38.11	<b>Long</b>	38.12	<b>Taliaferro</b>	39.07
<b>Bleckley</b>	37.12	<b>Elbert</b>	40.61	<b>Lowndes</b>	38.83	<b>Tattnall</b>	38.46
<b>Brantley</b>	38.71	<b>Emanuel</b>	40.68	<b>Lumpkin</b>	38.81	<b>Taylor</b>	39.50
<b>Brooks</b>	38.09	<b>Evans</b>	38.07	<b>Macon</b>	38.50	<b>Telfair</b>	38.90
<b>Bryan</b>	39.43	<b>Fannin</b>	38.69	<b>Madison</b>	38.76	<b>Terrell</b>	38.20
<b>Bulloch</b>	38.56	<b>Fayette</b>	39.64	<b>Marion</b>	39.16	<b>Thomas</b>	38.53
<b>Burke</b>	38.42	<b>Floyd</b>	38.70	<b>McDuffie</b>	38.02	<b>Tift</b>	38.04
<b>Butts</b>	38.60	<b>Forsyth</b>	38.83	<b>McIntosh</b>	40.60	<b>Toombs</b>	39.64
<b>Calhoun</b>	38.52	<b>Franklin</b>	38.20	<b>Meriwether</b>	40.70	<b>Towns</b>	38.26
<b>Camden</b>	38.38	<b>Fulton</b>	38.17	<b>Miller</b>	39.28	<b>Treutlen</b>	38.94
<b>Candler</b>		<b>Gilmer</b>	39.74	<b>Mitchell</b>	38.97	<b>Troup</b>	39.34
<b>Carroll</b>	39.53	<b>Glascok</b>	38.29	<b>Monroe</b>	39.95	<b>Turner</b>	38.21
<b>Catoosa</b>	38.19	<b>Glynn</b>	38.49	<b>Montgomery</b>	39.88	<b>Twiggs</b>	38.63
<b>Charlton</b>	38.32	<b>Gordon</b>	39.47	<b>Morgan</b>	39.87	<b>Union</b>	37.57
<b>Chatham</b>	38.01	<b>Grady</b>	38.39	<b>Murray</b>	38.46	<b>Upson</b>	38.04
<b>Chattahoochee</b>	38.15	<b>Greene</b>	38.24	<b>Muscogee</b>	38.86	<b>Walker</b>	34.41
<b>Chattooga</b>	36.70	<b>Gwinnett</b>	39.02	<b>Newton</b>	38.24	<b>Walton</b>	38.52
<b>Cherokee</b>	38.47	<b>Habersham</b>	38.33	<b>Oconee</b>	38.32	<b>Ware</b>	38.17
<b>Clarke</b>	38.46	<b>Hall</b>	39.61	<b>Oglethorpe</b>	39.27	<b>Warren</b>	38.46
<b>Clay</b>	39.99	<b>Hancock</b>	39.73	<b>Paulding</b>	39.79	<b>Washington</b>	39.62
<b>Clayton</b>	39.49	<b>Haralson</b>	38.82	<b>Peach</b>	38.08	<b>Wayne</b>	38.24
<b>Clinch</b>	39.06	<b>Harris</b>	40.14	<b>Pickens</b>	40.14	<b>Webster</b>	38.63
<b>Cobb</b>	39.26	<b>Hart</b>	38.11	<b>Pierce</b>		<b>Wheeler</b>	37.57
<b>Coffee</b>	38.47	<b>Heard</b>	40.86	<b>Pike</b>	34.09	<b>White</b>	38.14
<b>Colquitt</b>	38.07	<b>Henry</b>	40.12	<b>Polk</b>	38.11	<b>Whitfield</b>	38.70
<b>Columbia</b>	40.16	<b>Houston</b>	37.02	<b>Pulaski</b>	38.63	<b>Wilcox</b>	37.08
<b>Cook</b>	37.70	<b>Irwin</b>	38.11	<b>Putnam</b>	40.54	<b>Wilkes</b>	41.03
<b>Coweta</b>	37.45	<b>Jackson</b>	37.48	<b>Quitman</b>	38.07	<b>Wilkinson</b>	39.38
<b>Crawford</b>	39.31	<b>Jasper</b>	40.02	<b>Rabun</b>	38.92	<b>Worth</b>	38.08
<b>Crisp</b>	39.38	<b>Jeff Davis</b>	38.69	<b>Randolph</b>	39.50	<b>Average</b>	<b>38.71</b>

# Preferential Agricultural Assessment

In the 1983 legislative session, O.C.G.A. § 48-5-7.1 was passed establishing preferential assessment of tangible real property devoted to bona fide agricultural purposes. By statute, all real property is assessed at 40% of fair market value. However, the new legislation provided for a 30% level of assessment or 75% of the value at which other taxable real property is assessed. The decrease in the level of assessment creates a **tax shift**<sup>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%
2006	11,168	-14.22%	\$193,012,297	-0.89%	\$4,175,105	-2.24%
2007	8,755	-21.61%	\$153,927,964	-20.25%	\$3,983,907	-4.58%
2008	7,274	-16.92%	\$139,281,934	-9.51%	\$3,636,463	-8.72%
2009	5,742	-21.06%	\$104,297,566	-25.12%	\$2,725,949	-25.04%
2010	5,146	-10.38%	\$86,250,878	-17.30%	\$2,313,513	-15.13%
2011	4,612	-10.38%	\$72,078,892	-16.43%	\$1,960,764	-15.25%
2012	3,988	-13.53%	\$61,697,690	-14.40%	\$1,691,116	-13.75%
2013	3,497	-12.31%	\$51,398,078	-16.69%	\$1,443,467	-14.64%
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%
2019	2,133	-4.05%	\$30,275,486	-4.86%	\$872,818	-3.75%

**Table 6: Preferential Agricultural Assessment for 2019** 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>
APPLING	891	5,857,829	74,805	82,607	<b>157,412</b>
ATKINSON	49	1,038,130	18,017	15,371	<b>33,388</b>
BACON	36	571,007	7,799	8,559	<b>16,358</b>
BAKER	78	2,552,432	29,108	35,900	<b>65,008</b>
BALDWIN	0	0	0	0	<b>0</b>
BANKS	4	59,078	504	857	<b>1,361</b>
BARROW	0	0	0	0	<b>0</b>
BARTOW	26	168,113	1,518	3,152	<b>4,670</b>
BEN HILL	0	0	0	0	<b>0</b>
BERRIEN	2	80,964	1,353	1,214	<b>2,567</b>
BIBB	2	12,444	253	234	<b>487</b>
BLECKLEY	0	0	0	0	<b>0</b>
BRANTLEY	0	0	0	0	<b>0</b>
BROOKS	13	879,310	11,650	13,023	<b>24,673</b>
BRYAN	5	83,930	719	1,391	<b>2,110</b>
BULLOCH	5	234,177	2,771	2,116	<b>4,887</b>
BURKE	14	330,392	1,948	4,527	<b>6,475</b>
BUTTS	4	180,795	2,207	2,885	<b>5,092</b>
CALHOUN	16	424,990	7,516	8,361	<b>15,877</b>
CAMDEN	0	0	1,967	1,993	<b>3,960</b>
CANDLER	0	0	0	0	<b>0</b>
CARROLL	14	306,896	2,418	5,524	<b>7,942</b>
CATOOSA	0	0	0	0	<b>0</b>
CHARLTON	0	0	0	0	<b>0</b>
CHATHAM	0	0	0	0	<b>0</b>
CHATTAHOOCHEE	3	34,392	298	607	<b>905</b>
CHATTOOGA	1	9,305	150	117	<b>267</b>
CHEROKEE	0	0	0	0	<b>0</b>
CLARKE	0	0	0	0	<b>0</b>
CLAY	1	44,530	765	587	<b>1,352</b>

<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>
CLAYTON	0	0	0	0	0
CLINCH	0	0	0	0	0
COBB	0	0	0	0	0
COFFEE	47	1,100,370	8,532	17,641	26,173
COLQUITT	1	16,594	226	170	396
COLUMBIA	0	0	0	0	0
COOK	23	235,517	2,796	4,010	6,806
COWETA	0	0	0	0	0
CRAWFORD	10	157,070	2,204	2,513	4,717
CRISP	2	56,412	656	944	1,600
DADE	9	168,510	1,387	2,583	3,970
DAWSON	0	0	0	0	0
DECATUR	29	1,106,864	11,473	16,956	28,429
DEKALB	0	0	0	0	0
DODGE	2	74,892	939	1,048	1,987
DOOLY	16	437,065	8,304	7,170	15,474
DOUGHERTY	2	272,210	4,238	4,988	9,226
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	183	278	461
EMANUEL	12	253,245	2,971	3,545	6,516
EVANS	23	300,940	2,952	4,213	7,165
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	9	101,640	854	1,448	2,302
GLASCOCK	4	33,253	406	546	952
GLYNN	0	0	0	0	0

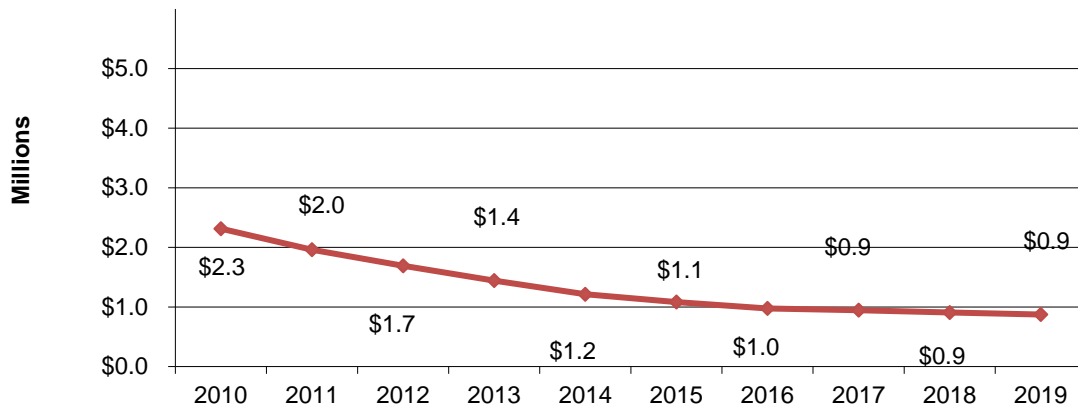
<b>County</b>	<b>Parcel Count</b>	<b>Assessed Value Eliminated</b>	<b>County Tax Shift</b>	<b>School Tax Shift</b>	<b>Total Tax Shift</b>
GORDON	34	374,179	3,604	7,174	<b>10,778</b>
GRADY	3	255,636	4,446	3,477	<b>7,923</b>
GREENE	0	0	0	0	<b>0</b>
GWINNETT	0	0	0	0	<b>0</b>
HABERSHAM	7	30,248	354	406	<b>760</b>
HALL	0	0	0	0	<b>0</b>
HANCOCK	32	542,533	9,651	7,713	<b>17,364</b>
HARALSON	0	0	0	0	<b>0</b>
HARRIS	0	0	0	0	<b>0</b>
HART	0	0	0	0	<b>0</b>
HEARD	0	0	0	0	<b>0</b>
HENRY	1	15,560	198	368	<b>566</b>
HOUSTON	0	0	0	0	<b>0</b>
IRWIN	35	420,493	6,252	6,594	<b>12,846</b>
JACKSON	3	21,130	194	451	<b>645</b>
JASPER	5	36,320	560	653	<b>1,213</b>
JEFF DAVIS	9	329,086	5,061	4,607	<b>9,668</b>
JEFFERSON	3	203,743	3,584	3,219	<b>6,803</b>
JENKINS	68	1,382,125	16,855	21,343	<b>38,198</b>
JOHNSON	1	7,317	112	109	<b>221</b>
JONES	0	0	0	0	<b>0</b>
LAMAR	0	0	0	0	<b>0</b>
LANIER	6	118,073	1,868	1,992	<b>3,860</b>
LAURENS	3	36,688	263	538	<b>801</b>
LEE	7	930,390	13,117	18,230	<b>31,347</b>
LIBERTY	1	33,150	507	542	<b>1,049</b>
LINCOLN	0	0	0	0	<b>0</b>
LONG	1	7,616	120	122	<b>242</b>
LOWNDES	0	0	0	0	<b>0</b>
LUMPKIN	0	0	0	0	<b>0</b>
MACON	15	291,525	3,074	5,374	<b>8,448</b>
MADISON	0	0	0	0	<b>0</b>
MARION	1	13,949	99	233	<b>332</b>

<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>
MCDUFFIE	1	11,603	102	228	<b>330</b>
MCINTOSH	0	0	0	0	<b>0</b>
MERIWETHER	1	8,490	114	160	<b>274</b>
MILLER	5	80,009	1,325	1,625	<b>2,950</b>
MITCHELL	44	1,167,771	21,739	18,693	<b>40,432</b>
MONROE	1	5,010	67	79	<b>146</b>
MONTGOMERY	2	8,717	130	131	<b>261</b>
MORGAN	1	17,662	192	253	<b>445</b>
MURRAY	1	3,810	35	59	<b>94</b>
MUSCOGEE	6	95,568	1,289	2,229	<b>3,518</b>
NEWTON	0	0	0	0	<b>0</b>
OCONEE	0	0	0	0	<b>0</b>
OGLETHORPE	2	32,100	224	702	<b>926</b>
PAULDING	0	0	0	0	<b>0</b>
PEACH	2	110,860	1,604	1,874	<b>3,478</b>
PICKENS	0	0	0	0	<b>0</b>
PIERCE	0	0	0	0	<b>0</b>
PIKE	0	0	0	0	<b>0</b>
POLK	0	0	0	0	<b>0</b>
PULASKI	13	294,327	4,129	4,111	<b>8,240</b>
PUTNAM	0	0	0	0	<b>0</b>
QUITMAN	0	0	0	0	<b>0</b>
RABUN	0	0	0	0	<b>0</b>
RANDOLPH	44	846,823	16,262	14,968	<b>31,230</b>
RICHMOND	1	3,548	34	70	<b>104</b>
ROCKDALE	0	0	0	0	<b>0</b>
SCHLEY	5	67,896	832	1,283	<b>2,115</b>
SCREVEN	80	480,273	6,467	7,501	<b>13,968</b>
SEMINOLE	20	964,569	15,330	15,481	<b>30,811</b>
SPALDING	0	0	0	0	<b>0</b>
STEPHENS	0	0	0	0	<b>0</b>
STEWART	23	261,882	3,042	3,942	<b>6,984</b>
SUMTER	28	200,040	2,646	3,646	<b>6,292</b>

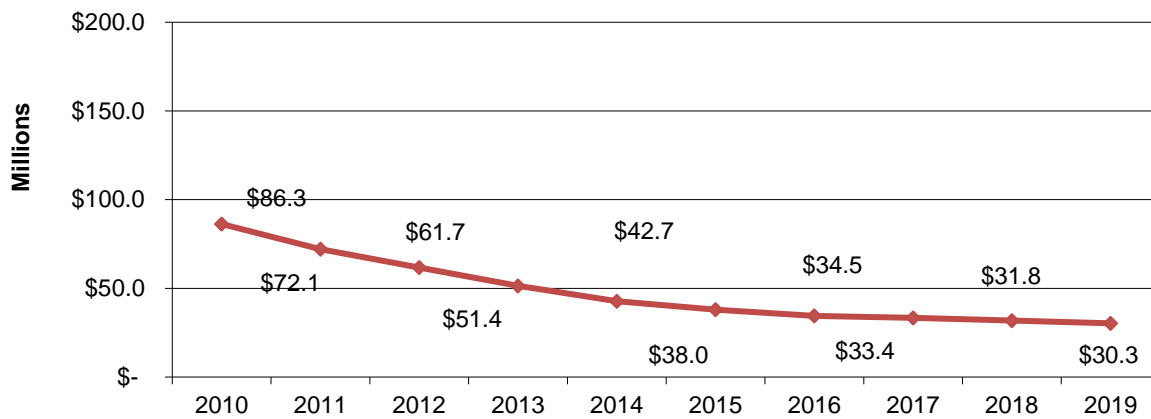


County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
TALBOT	0	0	0	0	0
TALIAFERRO	3	29,690	609	534	1,143
TATTNALL	25	224,264	3,077	3,140	6,217
TAYLOR	5	96,110	824	1,494	2,318
TELFAIR	20	84,591	1,390	1,315	2,705
TERRELL	30	495,011	6,683	8,160	14,843
THOMAS	1	182,386	1,301	2,590	3,891
TIFT	0	0	0	0	0
TOOMBS	27	271,318	2,340	3,714	6,054
TOWNS	0	0	0	0	0
TREUTLEN	0	0	0	0	0
TROUP	0	0	0	0	0
TURNER	9	61,963	992	990	1,982
TWIGGS	0	0	0	0	0
UNION	0	0	0	0	0
UPSON	0	0	0	0	0
WALKER	2	75,781	744	1,319	2,063
WALTON	3	56,012	611	1,171	1,782
WARE	77	261,892	4,071	4,396	8,467
WARREN	0	0	0	0	0
WASHINGTON	3	17,141	165	291	456
WAYNE	10	159,697	2,862	2,875	5,737
WEBSTER	1	17,790	160	311	471
WHEELER	0	0	0	0	0
WHITE	1	12,747	137	223	360
WHITFIELD	1	13,264	117	249	366
WILCOX	11	245,973	4,484	3,713	8,197
WILKES	15	198,069	2,448	3,476	5,924
WILKINSON	1	14,168	205	283	488
WORTH	5	411,489	5,168	6,378	11,546
<b>TOTAL</b>	<b>2,133</b>	<b>30,275,486</b>	<b>402,099</b>	<b>470,719</b>	<b>872,818</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.

<b>County</b>	<b>Real Parcels</b>	<b>Assessed Value Eliminated</b>	<b>County Tax Shift</b>	<b>School Tax Shift</b>	<b>Total Tax Shift</b>
Cherokee	1,892	264,509,400	1,379,681	5,144,708	<b>6,524,380</b>
Mitchell	1,936	176,908,222	3,293,323	2,823,686	<b>6,117,000</b>
Hall	2,020	257,747,207	1,313,995	4,443,245	<b>5,757,240</b>
Jackson	2,900	178,607,612	1,668,827	3,634,903	<b>5,303,730</b>
Oconee	2,066	225,328,898	1,514,204	3,717,927	<b>5,232,130</b>
Meriwether	2,515	156,385,023	2,093,526	2,948,170	<b>5,041,690</b>
Forsyth	726	186,997,408	1,077,292	3,687,215	<b>4,764,500</b>
Worth	2053	168,429,587	2,115,476	2,610,659	<b>4,726,130</b>
Lumpkin	1,632	160,745,109	1,617,141	2,590,568	<b>4,207,700</b>
Brooks	1,866	142,878,086	1,880,605	2,116,167	<b>3,996,770</b>

**Table 8: Conservation Use Valuation Assessment for Tax Year 2019** 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	121	1,625,164	20,753	22,918	43,671
ATKINSON	930	11,499,654	199,576	170,264	369,840
BACON	1,095	33,337,138	455,319	499,724	955,043
BAKER	375	31,702,240	361,736	445,892	807,628
BALDWIN	918	23,776,646	234,200	371,629	605,829
BANKS	1,911	84,884,387	724,318	1,231,757	1,956,075
BARROW	1,344	96,618,268	814,574	1,787,438	2,602,012
BARTOW	1,338	81,186,272	738,298	1,487,310	2,225,608
BEN HILL	692	23,768,142	394,100	428,754	822,854
BERRIEN	2,002	63,063,788	1,053,796	945,957	1,999,753
BIBB	542	20,714,309	421,143	389,719	810,862
BLECKLEY	852	32,726,961	487,006	467,537	954,543
BRANTLEY	1,068	21,210,702	297,080	352,310	649,390
BROOKS	1,866	142,878,086	1,880,605	2,116,167	3,996,772
BRYAN	316	12,163,134	104,129	201,604	305,733
BULLOCH	2,979	95,987,566	1,120,093	855,522	1,975,615
BURKE	1,700	86,717,858	511,583	1,188,121	1,699,704
BUTTS	1,209	69,271,210	845,732	1,105,569	1,951,301
CALHOUN	554	34,071,886	602,988	670,296	1,273,284
CAMDEN	33	1,095,013	507,859	514,614	1,022,473
CANDLER	1,094	46,169,398	575,732	646,372	1,222,104
CARROLL	2,391	84,025,633	661,608	1,506,076	2,167,684
CATOOSA	623	36,635,193	237,543	619,318	856,861
CHARLTON	796	24,439,146	450,413	420,353	870,766
CHATHAM	165	29,183,400	336,864	551,012	887,876
CHATTAHOOCHEE	107	2,190,830	18,990	38,637	57,627
CHATTOOGA	1,365	37,052,772	597,748	463,736	1,061,484
CHEROKEE	1,892	264,509,400	1,379,681	5,144,708	6,524,389
CLARKE	424	29,796,011	415,654	595,920	1,011,574
CLAY	525	14,908,635	256,235	196,445	452,680
CLAYTON	158	11,269,017	175,752	225,380	401,132
CLINCH	416	17,703,575	193,907	316,894	510,801
COBB	557	74,787,506	642,425	1,393,291	2,035,716
COFFEE	2,647	130,080,429	1,008,644	2,085,449	3,094,093
COLQUITT	2,591	135,473,033	1,854,881	1,388,328	3,243,209
COLUMBIA	4,919	87,753,831	604,536	1,605,895	2,210,431
COOK	1,289	61,355,081	728,408	1,044,570	1,772,978
COWETA	1,900	111,236,257	736,060	2,067,882	2,803,942

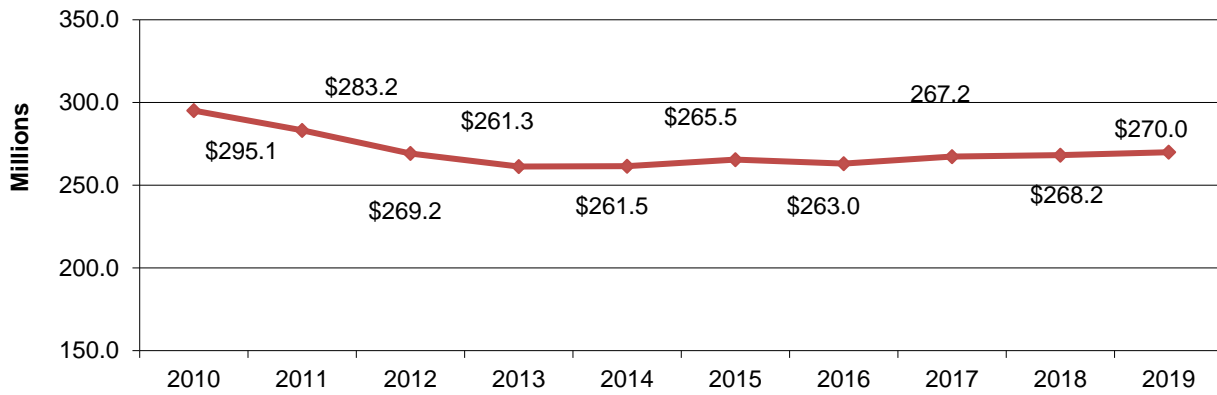
County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CRAWFORD	1,053	20,794,376	291,882	332,710	624,592
CRISP	1,023	44,292,616	515,389	740,838	1,256,227
DADE	657	26,116,942	215,349	400,373	615,722
DAWSON	978	114,739,208	928,125	1,810,355	2,738,480
DECATUR	1,776	136,089,321	1,410,566	2,084,752	3,495,318
DEKALB	30	1,881,830	20,273	43,433	63,706
DODGE	1,850	35,771,860	448,436	500,806	949,242
DOOLY	1,582	81,823,843	1,554,653	1,342,238	2,896,891
DOUGHERTY	290	22,541,797	350,953	413,033	763,986
DOUGLAS	379	27,356,496	279,392	567,647	847,039
EARLY	1,560	75,773,246	756,975	1,192,216	1,949,191
ECHOLS	336	12,016,787	180,096	235,950	416,046
EFFINGHAM	2,139	112,437,622	737,366	1,851,623	2,588,989
ELBERT	1,731	61,580,261	646,957	981,158	1,628,115
EMANUEL	2,311	59,902,515	702,657	838,635	1,541,292
EVANS	520	19,002,089	182,466	266,029	448,495
FANNIN	1,760	131,275,303	516,962	1,390,599	1,907,561
FAYETTE	608	38,531,104	169,229	790,697	959,926
FLOYD	2,390	80,865,784	775,624	1,485,952	2,261,576
FORSYTH	726	186,997,408	1,077,292	3,687,215	4,764,507
FRANKLIN	2,620	108,054,987	1,170,940	1,707,269	2,878,209
FULTON	579	90,589,810	916,678	1,557,789	2,474,467
GILMER	2,101	119,317,902	1,001,998	1,700,041	2,702,039
GLASCOCK	579	12,035,955	147,200	197,510	344,710
GLYNN	213	17,617,403	87,041	289,186	376,227
GORDON	2,479	118,028,767	1,136,735	2,245,171	3,381,906
GRADY	2,203	94,702,639	1,646,879	1,287,956	2,934,835
GREENE	1,344	68,168,786	368,262	1,003,376	1,371,638
GWINNETT	674	92,689,670	668,200	1,987,020	2,655,220
HABERSHAM	1,930	141,595,684	1,655,112	1,900,639	3,555,751
HALL	2,020	257,747,207	1,313,995	4,443,245	5,757,240
HANCOCK	1,468	60,069,618	1,068,518	853,950	1,922,468
HARALSON	1,440	44,014,031	462,147	684,298	1,146,445
HARRIS	1,860	101,887,585	955,518	1,758,580	2,714,098
HART	1,836	84,419,654	497,232	1,111,385	1,608,617
HEARD	1,378	42,869,399	292,498	659,160	951,658
HENRY	1,508	87,344,035	1,103,922	2,063,765	3,167,687
HOUSTON	868	70,644,340	701,852	939,358	1,641,210
IRWIN	1,596	62,223,271	925,136	975,785	1,900,921
JACKSON	2,900	178,607,612	1,668,827	3,634,903	5,303,730
JASPER	1,669	94,472,784	1,456,015	1,699,565	3,155,580

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
JEFF DAVIS	1,085	23,831,364	366,526	333,639	700,165
JEFFERSON	1,701	56,804,696	999,138	897,344	1,896,482
JENKINS	976	45,650,591	556,709	704,936	1,261,645
JOHNSON	1,407	17,357,939	266,844	258,060	524,904
JONES	1,312	82,819,556	1,341,816	1,638,833	2,980,649
LAMAR	1,151	54,718,911	719,937	1,016,513	1,736,450
LANIER	659	25,740,576	407,216	434,192	841,408
LAURENS	2,783	58,916,329	422,725	863,927	1,286,652
LEE	600	59,057,199	832,588	1,157,167	1,989,755
LIBERTY	210	7,127,161	108,984	116,586	225,570
LINCOLN	1,045	27,342,236	308,612	546,216	854,828
LONG	594	21,872,222	343,285	351,683	694,968
LOWNDES	1,329	83,403,084	724,606	1,359,491	2,084,097
LUMPKIN	1,632	160,745,109	1,617,141	2,590,568	4,207,709
MACON	1,349	51,328,649	542,748	946,192	1,488,940
MADISON	2,390	100,741,240	1,321,468	1,711,594	3,033,062
MARION	910	20,970,780	148,599	350,610	499,209
MCDUFFIE	1,081	58,719,038	516,728	1,156,178	1,672,906
MCINTOSH	201	7,389,850	73,093	115,895	188,988
MERIWETHER	2,515	156,385,023	2,093,526	2,948,170	5,041,696
MILLER	921	39,861,863	660,112	809,834	1,469,946
MITCHELL	1,936	176,908,222	3,293,323	2,823,686	6,117,009
MONROE	1,602	93,917,368	1,248,256	1,471,591	2,719,847
MONTGOMERY	1,147	20,597,988	307,260	308,631	615,891
MORGAN	1,770	118,534,023	1,291,428	1,694,799	2,986,227
MURRAY	963	36,033,484	331,369	558,617	889,986
MUSCOGEE	139	12,192,053	152,362	284,331	436,693
NEWTON	1,030	73,096,171	981,682	1,446,427	2,428,109
OCONEE	2,066	225,328,898	1,514,204	3,717,927	5,232,131
OGLETHORPE	1,952	63,476,424	442,388	1,387,849	1,830,237
PAULDING	1,521	100,875,461	835,148	1,891,415	2,726,563
PEACH	682	50,189,357	726,391	848,301	1,574,692
PICKENS	675	53,453,876	415,818	811,430	1,227,248
PIERCE	1,530	53,874,828	584,772	876,651	1,461,423
PIKE	1,759	71,138,089	1,014,571	1,441,756	2,456,327
POLK	1,194	42,819,825	479,197	670,730	1,149,927
PULASKI	673	12,887,025	180,792	179,993	360,785
PUTNAM	770	44,231,096	362,828	708,405	1,071,233
QUITMAN	265	9,327,440	166,691	130,454	297,145
RABUN	732	61,012,559	615,190	576,569	1,191,759
RANDOLPH	1,203	49,904,371	957,034	882,110	1,839,144
RICHMOND	242	10,036,534	97,134	198,663	295,797

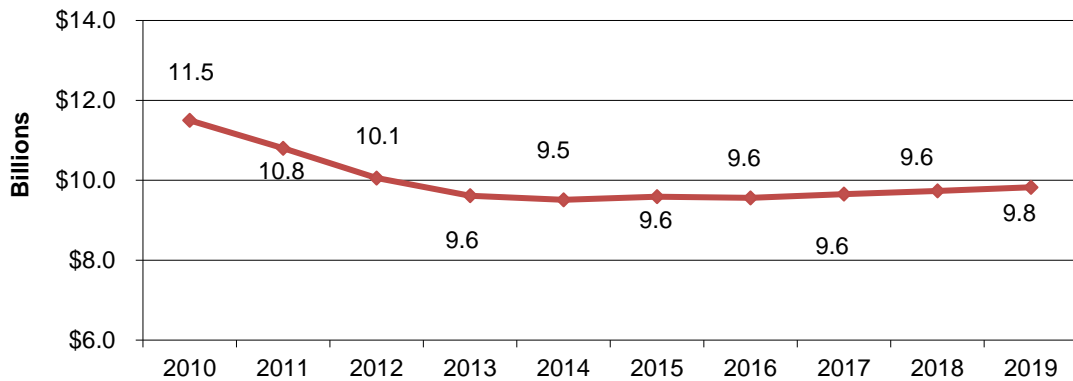
County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
ROCKDALE	388	17,198,879	347,245	424,812	772,057
SCHLEY	593	24,667,087	302,172	465,961	768,133
SCREVEN	1,808	56,698,447	763,558	885,573	1,649,131
SEMINOLE	876	74,947,112	1,191,134	1,202,901	2,394,035
SPALDING	815	43,123,787	713,052	736,425	1,449,477
STEPHENS	774	22,517,195	335,731	378,289	714,020
STEWART	357	10,025,967	116,452	150,901	267,353
SUMTER	1,290	56,609,072	748,655	1,031,644	1,780,299
TALBOT	1,383	32,420,754	519,024	455,576	974,600
TALIAFERRO	660	13,360,627	274,491	240,491	514,982
TATTNALL	1,817	47,653,648	653,808	667,151	1,320,959
TAYLOR	1,341	31,818,962	272,962	494,467	767,429
TELFAIR	1,349	32,029,432	526,180	498,090	1,024,270
TERRELL	1,079	39,007,244	526,598	642,995	1,169,593
THOMAS	1,421	153,280,228	1,095,130	2,175,412	3,270,542
TIFT	1,105	58,345,579	709,891	988,374	1,698,265
TOOMBS	955	25,447,461	219,433	350,741	570,174
TOWNS	507	21,936,609	111,328	164,020	275,348
TREUTLEN	659	11,119,593	143,610	155,674	299,284
TROUP	1,571	91,604,338	987,770	1,726,742	2,714,512
TURNER	1,398	46,726,876	747,817	746,929	1,494,746
TWIGGS	1,093	32,370,541	634,463	537,351	1,171,814
UNION	1,356	110,220,649	677,196	1,293,990	1,971,186
UPSON	1,519	45,104,067	405,486	645,890	1,051,376
WALKER	1,516	51,988,017	511,665	904,206	1,415,871
WALTON	1,325	113,166,016	1,234,075	2,297,025	3,531,100
WARE	1,003	26,894,953	418,082	451,486	869,568
WARREN	792	21,642,323	280,441	398,219	678,660
WASHINGTON	1,567	41,341,992	398,826	702,235	1,101,061
WAYNE	1,843	69,920,908	1,253,192	1,258,576	2,511,768
WEBSTER	508	23,831,283	214,482	416,261	630,743
WHEELER	1,048	24,722,439	405,162	388,414	793,576
WHITE	1,542	99,426,736	1,068,837	1,738,079	2,806,916
WHITFIELD	936	38,947,310	343,204	722,060	1,065,264
WILCOX	1,445	17,853,394	325,485	269,497	594,982
WILKES	1,752	50,733,893	626,936	890,380	1,517,316
WILKINSON	1,086	33,765,794	487,578	675,316	1,162,894
Worth	2,053	168,429,587	2,115,476	2,610,659	4,726,135
<b>Total</b>	<b>196,900</b>	<b>9,825,276,425</b>	<b>106,732,175</b>	<b>163,220,353</b>	<b>269,952,528</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 2010.



**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 2010.



# 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 2019 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 2019** 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 DIGESR YEAR-2019)									
COUNTY (CO) NAME	DISTRICT NAME	FLPA 2019 PARCEL COUNT	FLPA 2019 ACREAGE	FLPA ASSESSED VALUE (J-CLASS)	FLPA 2008 ADJUSTED VALUE (F-CODE)	FLPA 2019 EXEMPTIONS (SJ-CODE)	ADJUSTED 2019 ASSESSED VALUE REDUCTION	2019 MILLAGE RATE	FLPA 2019 GRANT CALCULATION
APPLING	CO FIRE DIST	3	1,401.78	383,516	383,516	87,356	43,678	0.000470	20.53
	SCHOOL			383,516	383,516	87,356	43,678	0.014102	615.95
	CO UNINCORPORATED			383,516	383,516	87,356	43,678	0.012770	557.77
ATKINSON	SCHOOL	24	27243.55	4,755,713	4,755,713	811,199	405,599.5	0.014806	13,656.96
	CO UNINC & INC			4,755,713	4,755,713	811,199	405,599.5	0.017355	16,008.25
BACON	SCHOOL	45	14,532.35	4,106,806	4,387,791	1,725,153	1,003,069	0.014990	15,036.00
	CO UNINCORPORATED			4,106,806	4,387,791	1,725,153	1,003,069	0.013658	13,699.92
BAKER	CO INCORPORATED	58	107,844.69	169,160	169,160	116,024.00	107,498.31	0.012812	1,377.27
	SCHOOL			53,961,282	53,961,282	34,692,126	32,148,831.66	0.014065	452,173.32
	CO UNINCORPORATED			53,792,122	53,792,122	34,576,102	32,035,375.52	0.011404	365,331.42
		NEWTON	1	287.00	169,160	169,160	116,024	58,012	0.005248
BALDWIN	SCHOOL	39	13,079.83	4,682,040	4,682,040	2,339,306	1,169,653	0.015630	23,080.89
	CO UNINCORPORATED			4,682,040	4,682,040	2,339,306	1,169,653	0.009850	14,542.30
BANKS	SCHOOL	3	2,105.78	1,199,218	1,199,218	591,090	295,545	0.014511	12,288.68
	CO UNINCORPORATED			1,199,218	1,199,218	591,090	295,545	0.008533	7,527.90
BARTOW	SCHOOL	6	3,824.85	2,402,788	2,402,788	1,533,670	766,835	0.018750	14,378.16
	CO UNINCORPORATED			2,402,788	2,402,788	1,533,670	766,835	0.009010	6,909.18
BEN HILL	SCHOOL	86	31,221.98	13,170,736	13,170,736	6,678,648	3,339,324	0.018039	60,238.07
	CO UNINCORPORATED			13,170,736	13,170,736	6,678,648	3,339,324	0.016581	55,369.33
BERRIEN	SCHOOL	55	37,955.10	15,372,169	15,372,169	8,223,261	4,111,630.5	0.015000	65,130.65
	CO UNINCORPORATED			15,372,169	15,372,169	8,223,261	4,111,630.5	0.016710	72,555.54
BIBB	SCHOOL	24	3,660.46	2,528,462	2,528,462	1,771,575	885,787.5	0.018814	16,665.21
	CO INCORPORATED			2,528,462	2,528,462	1,771,575	885,787.5	0.020331	18,008.95
BLECKLEY	SCHOOL	31	16,777.02	6,408,446	6,408,446	2,614,518	1,307,259	0.014286	18,675.50
	CO UNINCORPORATED			6,408,446	6,408,446	2,614,518	1,307,259	0.014883	19,455.94
BRANTLEY	CO FIRE DIST WAYNESVILLE	114	120,445.45	5,229,149	5,229,149	2,655,926	1,534,600.7	0.001250	4,220.80
	SCHOOL			31,195,859	31,195,859	15,622,406	11,001,315.29	0.016000	176,021.04

	CO UNINCORPORATED			31,195,859	31,195,859	15,622,406	10,850,628.02	0.013946	151,322.86
<b>BROOKS</b>	CO WIDE DEVELOPMENT AUTH	153	84,831.96	71,996,040	71,996,040	54,773,297	47,674,800.45	0.000393	28,367.69
	SCHOOL			71,996,040	71,996,040	54,773,297	47,734,604.51	0.014811	1,070,814.42
	CO UNINCORPORATED			71,996,040	71,996,040	54,773,297	47,674,800.45	0.013149	970,739.84
<b>BRYAN</b>	SCHOOL	57	24,441.46	8,184,080	8,184,080	4,184,156	2,092,078	0.015075	39,484.13
	CO INC & UNINC			8,184,080	8,184,080	4,184,156	2,092,078	0.008561	22,948.70
	PEMBROKE	2	439.47	196,480	196,480	114,965	57,482.5	0.010000	774.45
<b>BULLOCH</b>	SCHOOL	27	20,313.11	5,134,668	5,134,668	1,803,792	901,896	0.009038	9337.25
	CO UNINCORPORATED			5,134,668	5,134,668	1,803,792	901,896	0.011833	12222.92
<b>BURKE</b>	CO UNINCORPORATED	184	97,294.13	39,441,183	39,441,183	20,582,740	10,291,370	0.005897	72,833.79
	CO FIRE DISTRICT			39,459,776	39,459,776	20,590,373	10,295,186.5	0.002696	33,300.32
	SCHOOL			39,459,776	39,459,776	20,590,373	10,295,186.5	0.013701	169,231.38
<b>BUTTS</b>	SCHOOL	34	14,519.17	12,364,225	12,364,225	9,613,197	4,806,598.5	0.015960	103,534.33
	CO UNINCORPORATED			12,364,225	12,364,225	9,613,197	4,806,598.5	0.012209	74,261.12
<b>CALHOUN</b>	CO INCORPORATED	82	55,853.72	91,863	91,863	52,246	46,576.43	0.018542	1,017.30
	LEARY	2	66.87	18,799	18,799	9,860	4,930	0.013416	66.14
	SCHOOL			30,853,346	30,853,346	19,392,604	17,310,702.8	0.019673	478,123.97
	CO UNINCORPORATED			30,761,483	30,761,483	19,340,358	17,241,605.01	0.017682	371,653.24
	MORGAN			73,064	73,064	42,386	21,193	0.003096	160.58
<b>CAMDEN</b>	CO UNINC & INC	114	76,823.36	21,556,690	21,556,690	12,278,327	6,139,163.5	0.015790	98,658.39
	CO SSD - UNINC 43			16,220,669	16,220,669	9,710,844	6,295,704.58	0.001655	10,419.39
	CO SSD - UNINC 40			351,705	351,705	140,763	70,381.5	0.001655	116.48
	CO SSD - UNINC 42			1,780,378	1,780,378	1,022,660	511,330	0.001655	846.25
	SCHOOL			21,556,690	21,556,690	12,278,327	6,139,163.5	0.016000	99,699.52
	KINGSLAND	10	13,567.61	3,203,938	3,203,938	1,404,060	702,030	0.008000	7,553.30
<b>CANDLER</b>	SCHOOL	37	13,972.72	5,693,031	5,693,031	3,377,331	1,688,665.5	0.014000	32,118.59
	CO UNINCORPORATED			5,693,031	5,693,031	3,377,331	1,688,665.5	0.012470	29,359.76
<b>CARROLL</b>	SCHOOL	16	6,992.26	4,590,598	4,590,598	2,901,448	1,450,724	0.017998	26,110.13
	MT ZION	1	113.00	94,941	94,941	69,510	34,755	0.007050	245.02
	CO UNINC & INC			4,590,598	4,590,598	2,901,448	1,450,724	0.007880	11,431.71
<b>CHARLTON</b>	SCHOOL	56	86,816.31	23,729,720	23,729,720	8,121,750	4,060,875	0.017200	174,066.37
	CO UNINCORPORATED			23,729,720	23,729,720	8,121,750	4,060,875	0.018430	189,683.70
<b>CHATHAM</b>	CO UNINC & INC	18	2,374.00	5,061,080	5,061,080	4,727,720	2,363,860	0.011543	28,382.87
	SCHOOL			5,061,080.00	5,061,080	4,727,720.00	2,363,860	0.018881	44,632.04
	CO SSD - UNINC			3,485,960	3,485,960	3,366,160	1,683,080	0.004911	8,846.14
	CHATHAM AREA TRANSIT DISTRICT			4,868,680	4,868,680	4,582,160	2,291,080	0.001150	2,634.74
<b>CHATTAHOOCHEE</b>	SCHOOL	10	6,219.58	2,003,519	2,003,519	680,546	340,273	0.017636	7,418.90
	CO UNINCORPORATED			2,003,519	2,003,519	680,546	340,273	0.008668	3,646.24
<b>CHATTOOGA</b>	SCHOOL	28	13,776.51	6,575,288	6,575,288	3,668,221	1,834,110.5	0.012595	39,418.21

	CO UNINCORPORATED			6,575,288	6,575,288	3,668,221	1,834,110.5	0.016091	46,758.67
<b>CHEROKEE</b>	CO FIRE DIST - UNINC	6	2,418.20	3,328,440	3,328,440	2,606,720	1,303,360	0.003269	5,450.21
	SCHOOL			3,328,440	3,328,440	2,606,720	1,303,360	0.018450	31,463.88
	CO UNINCORPORATED			3,328,440	3,328,440	2,606,720	1,303,360	0.005216	8,907.31
<b>CLAY</b>	SCHOOL	44	13,961.30	4,541,880	4,541,880	1,840,421	920,210.5	0.013177	41,177.76
	CO UNINCORPORATED			4,541,880	4,541,880	1,840,421	920,210.5	0.017187	51,579.52
<b>CLINCH</b>	CO UNINCORPORATED	128	375,152.89	103,817,520	103,817,520	48,415,714	44,139,123.38	0.010953	807,986.76
	CO WIDE HOSPITAL			103,817,520	103,817,520	48,415,714	44,139,123.38	0.004000	295,074.14
	CO WIDE DEVELOPMENT AUTH			103,817,520	103,817,520	48,415,714	44,139,123.38	0.000500	36,884.27
	SCHOOL			103,817,520	103,817,520	48,415,714	44,160,420.27	0.017900	1,320,714.15
<b>COFFEE</b>	SCHOOL	36	19,223.52	9,754,669	9,754,669	6,750,749	3,375,374.5	0.016032	75,758.97
	CO UNINCORPORATED			9,754,669	9,754,669	6,750,749	3,375,374.5	0.007754	36,641.67
<b>COLQUITT</b>	CO INCORPORATED	137	37,143.86	133,279	133,279	94,266	47,133	0.016526	778.92
	CO UNINCORPORATED			24,319,939	24,319,939	16,115,902	8,057,951	0.013646	121,648.86
	NORMAN PARK	2	147.25	133,279	133,279	94,266	47,133	0.012180	574.08
	CO SSD			24,453,218	24,453,218	16,210,168	8,105,084	0.001300	11,785.72
	SCHOOL			24,453,218	24,453,218	16,210,168	8,105,084	0.010248	88,914.23
<b>COLUMBIA</b>	CO UNINC FIRE DISTRICT	518	19,369.10	24,221,785	24,221,785	20,349,177	10,174,588.5	0.002558	26,026.60
	SCHOOL			24,221,785	24,221,785	20,349,177	10,174,588.5	0.018300	190,440.61
	CO UNINCORPORATED			24,221,785	24,221,785	20,349,177	10,174,588.5	0.005999	63,199.34
<b>COOK</b>	SCHOOL	26	7,553.17	5,061,831	5,061,831	3,786,494	1,893,247	0.016025	30,339.28
	CO UNINCORPORATED			5,061,831	5,061,831	3,786,494	1,893,247	0.011872	22,476.63
<b>COWETA</b>	CO INCORPORATED	31	4,820.35	28,926	28,926	17,553	8,776.5	0.007460	164.73
	CO UNINCORPORATED			2,736,532	2,736,532	1,680,592	840,296	0.006600	9,603.84
	GRANTVILLE			28,926	28,926	17,553	8,776.5	0.005945	108.99
	CO FIRE DISTRICT			2,765,458	2,765,458	1,698,145	849,072.5	0.003750	5,378.84
	SCHOOL			2,765,458	2,765,458	1,698,145	849,072.5	0.018590	27,308.76
<b>CRAWFORD</b>	SCHOOL	142	58,462.62	16,179,062	16,179,062	4,625,689	2,312,844.5	0.016000	102,976.76
	CO UNINCORPORATED			16,179,062	16,179,062	4,625,689	2,312,844.5	0.014030	87,764.31
<b>CRISP</b>	CO SSD - UNINC	57	11,663.40	5,796,394	5,796,394	3,270,147	1,635,073.5	0.001147	2,097.25
	SCHOOL			5,796,394	5,796,394	3,270,147	1,635,073.5	0.016726	31,576.94
	CO UNINCORPORATED			5,796,394	5,796,394	3,270,147	1,635,073.5	0.011636	21,954.73
<b>DAWSON</b>	SCHOOL	3	828.23	1,305,080	1,305,080	1,061,626	530,813	0.015778	12,643.70
	CO UNINCORPORATED			1,305,080	1,305,080	1,061,626	530,813	0.008089	6,516.18
<b>DECATUR</b>	BAINBRIDGE	3	745.85	419,505	419,505	291,165	145,582.5	0.004075	767.31
	SCHOOL	198	75,704.83	48,066,438	48,066,438	33,803,728	20,430,093.97	0.015319	880,585.80
	CO UNINC & INC			48,066,438	48,066,438	33,803,728	20,430,093.97	0.010365	594,966.04

<b>DODGE</b>	CHESTER	1	220.00	72,748	72,748	29,242	14,621	0.001000	14.62
	SCHOOL	114	35,843.91	11,001,488	11,001,488	4,469,854	2,234,927	0.014000	90,889.64
	CO UNINC & INC			11,001,488	11,001,488	4,469,854	2,234,927	0.012536	90,889.64
<b>DOOLY</b>	SCHOOL	105	41,271.35	17,884,440	17,884,440	8,568,680	4,284,340	0.016404	70,280.31
	VIENNA	2	69.00	33,440	33,440	19,447	9,723.5	0.013500	131.27
	CO UNINC & INC			17,884,440	17,884,440	8,568,680	4,284,340	0.019000	70,280.31
<b>DOUGHERTY</b>	CO UNINC SPECIAL SVC DIST	58	68,510.06	41,458,800	41,458,800	28,366,059	19,802,715.02	0.009173	181,650.30
	SCHOOL			41,458,800	41,458,800	28,366,059	14,183,029.5	0.018323	259,875.65
	CO UNINCORPORATED			41,458,800	41,458,800	28,366,059	14,183,029.5	0.015569	220,815.59
<b>DOUGLAS</b>	SCHOOL	2	689.10	945,040	945,040	783,267	391,633.5	0.019650	10,345.76
	CO UNINCORPORATED			945,040	945,040	783,267	391,633.5	0.010213	5,365.54
<b>EARLY</b>	BLAKELY	314	90,179.65	177,078	177,078	94,630	47,315	0.004250	435.39
	SCHOOL			45,037,210	45,037,210	26,329,295	19,638,776.11	0.015734	584,499.96
	ARLINGTON - EARLY	1	23.20	24,461	24,461	18,839	9,419.5	0.010584	139.45
	DAMASCUS	5	386.61	209,698	209,698	127,649	63,824.5	0.010937	1,680.35
	CO UNINC & INC			45,037,210	45,037,210	26,329,295	19,638,776.11	0.009990	370,750.47
<b>ECHOLS</b>	SCHOOL	73	201,275.71	41,054,892	41,054,892	11,774,818	9,910,331.52	0.015501	153,620.05
	CO UNINCORPORATED			41,054,892	41,054,892	11,774,818	9,900,759.05	0.014987	148,382.68
<b>EFFINGHAM</b>	CO UNINCORPORATED	108	55,924.00	26,719,002	26,719,002	18,301,666	9,150,833	0.006558	60,011.16
	CO WIDE INDUSTRIAL AUTH			26,719,002	26,719,002	18,301,666	9,150,833	0.002000	18,301.67
	CO WIDE HOSPITAL			26,719,002	26,719,002	18,301,666	9,150,833	0.001977	18,091.20
	SCHOOL			26,719,002	26,719,002	18,301,666	9,150,833	0.016468	150,695.92
<b>ELBERT</b>	SCHOOL	30	20,986.50	11,550,707	11,550,707	5,255,112	2,627,556	0.015933	63,069.18
	CO UNINCORPORATED			11,550,707	11,550,707	5,255,112	2,627,556	0.010504	43,862.46
<b>EMANUEL</b>	SCHOOL	195	101,529.64	31,818,119	31,818,119	13,208,620	6,604,310	0.014000	170,238.52
	SSD - ADRIAN #5			22,812	22,812	13,728	6,864	0.002286	15.69
	SSD - STILLMORE #7			96,239	96,239	53,007	26,503.5	0.002286	60.59
	CO SSD - UNINC #1			31,152,045	31,152,045	12,890,498	8,272,559.93	0.002286	33,120.30
	ADRIAN	1	41.00	22,812	22,812	13,728	6,864	0.011000	75.50
	SSD - OAK PARK			477,649	477,649	217,833	119,795.07	0.002286	521.86
	SWAINSBORO	1	238.81	69,374	69,374	33,554	16,777	0.019353	1,181.78
	CO UNINC & INC			31,818,119	31,818,119	13,208,620	6,604,310	0.011730	144,934.95
<b>EVANS</b>	SCHOOL	14	6,776.08	2,517,960	2,517,960	1,462,187	731,093.5	0.014000	11,499.09
	CO UNINCORPORATED			2,517,960	2,517,960	1,462,187	731,093.5	0.009532	7,974.39
<b>FANNIN</b>	SCHOOL	4	1,198.66	1,786,428	1,786,428	1,457,495	728,747.5	0.010593	10,905.55
	CO UNINCORPORATED			1,786,428	1,786,428	1,457,495	728,747.5	0.003938	4,055.19
<b>FLOYD</b>	CO UNINC FIRE DISTRICT	77	14,222.00	7,539,103	7,539,103	4,421,295	2,210,647.5	0.001650	4,470.23
	CO UNINC SOLID WASTE			7,539,103	7,539,103	4,421,295	2,210,647.5	0.000656	1,777.24
	SCHOOL			7,539,279	7,539,279	4,421,394	2,210,697	0.018250	49,558.30
	CO UNINC & INC			7,539,279	7,539,279	4,421,394	2,210,697	0.009480	25,684.65
<b>FRANKLIN</b>	SCHOOL	2	549.69	188,983	188,983	15,203	7,601.5	0.015800	5,339.94
	CO UNINCORPORATED			188,983	188,983	15,203	7,601.5	0.010813	3,654.47

<b>FULTON</b>	CHATTAHOOCHEE HILLS	45	7,653.35	18,688,000	18,688,000	16,079,210	12,973,410.48	0.010000	153,228.98	
	CO INCORPORATED			18,688,000	18,688,000	16,079,210	8,039,605	0.009899	92,306.56	
	SCHOOL			18,688,000	18,688,000	16,079,210	8,039,605	0.017796	161,892.21	
<b>GILMER</b>	SCHOOL	8	6,087.62	4,520,440	4,520,440	2,886,125	1,443,062.5	0.014248	49,428.29	
	CO UNINCORPORATED				4,520,440	4,520,440	2,886,125	1,443,062.5	0.006898	23,877.87
<b>GLASCOCK</b>	SCHOOL	53	14,757.03	4,668,945	4,668,945	2,134,106	1,067,053	0.016410	81,130.26	
	CO UNINCORPORATED				4,668,945	4,668,945	2,134,106	1,067,053	0.012230	60,480.00
<b>GLYNN</b>	SCHOOL	82	26,105.20	13,737,440	13,737,440	10,795,521	5,397,760.5	0.016157	100,788.14	
	CO UNINCORPORATED				13,737,440	13,737,440	10,795,521	5,397,760.5	0.004863	43,335.04
<b>GORDON</b>	SCHOOL	9	5,584.28	3,359,500	3,359,500	2,114,039	1,057,019.5	0.019172	26,486.24	
	CO UNINCORPORATED				3,359,500	3,359,500	2,114,039	1,057,019.5	0.009631	13,305.29
<b>GRADY</b>	SCHOOL	56	34,683.00	19,397,969	19,397,969	12,545,691	6,272,845.5	0.013600	102,361.44	
	CO UNINCORPORATED				19,397,969	19,397,969	12,545,691	6,272,845.5	0.017390	117,638.57
<b>GREENE</b>	CO UNINCORPORATED	166	46,078.76	28,756,633	28,756,633	18,981,097	9,490,548.5	0.005375	154,665.19	
	CO FIRE - WALKER CHURCH				427,720	427,720	324,224	162,112	0.000677	292.94
	CO FIRE - LIBERTY				1,088,160	1,088,160	684,717	342,358.5	0.000752	389.99
	CO FIRE - OLD SALEM				4,981,960	4,981,960	4,544,690	2,272,345	0.000894	10,471.90
	SCHOOL				28,756,633	28,756,633	18,981,097	9,490,548.5	0.014719	421,821.56
<b>HABERSHAM</b>	CO WIDE HOSPITAL	8	892.17	1,894,328	1,894,328	1,628,164	814,082	0.001138	926.43	
	SCHOOL				1,894,328	1,894,328	1,628,164	814,082	0.013423	14,397.35
	CO UNINCORPORATED				1,894,328	1,894,328	1,628,164	814,082	0.011689	12,329.31
<b>HALL</b>	CO UNINC FIRE DISTRICT	3	6,538.65	7,266,400	7,266,400	5,296,294	2,648,147	0.002650	8,916.26	
	SCHOOL				7,266,400	7,266,400	5,296,294	2,648,147	0.017550	60,891.93
	CO UNINCORPORATED				7,266,400	7,266,400	5,296,294	2,648,147	0.005098	17,895.63
<b>HANCOCK</b>	SCHOOL	229	74,079.77	34,282,494	34,282,494	18,246,052	12,644,892.25	0.014216	179,759.79	
	CO UNINCORPORATED				34,282,494	34,282,494	18,246,052	12,577,415.3	0.017788	223,727.06
<b>HARALSON</b>	SCHOOL	66	23,980.77	11,618,871	11,618,871	6,679,788	3,339,894	0.015607	97,345.61	
	TALLAPOOSA	2	241.00	207,594	207,594	162,275	81,137.5	0.007190	1,127.08	
	CO UNINC & INC			11,618,871	11,618,871	6,679,788	3,339,894	0.010500	66,271.40	
<b>HARRIS</b>	SHILOH	2	104.96	140,592	140,592	121,408	60,704	0.005500	419.58	
	SCHOOL	154	61,571.92	38,391,566	38,391,566	26,928,401	13,464,200.5	0.017260	596,810.47	
	CO UNINC & INC			38,391,566	38,391,566	26,928,401	13,464,200.5	0.009380	596,810.47	
<b>HEARD</b>	SCHOOL	65	32,134.52	15,491,218	15,491,218	7,761,088	3,880,544	0.015376	133,840.88	
	CO UNINCORPORATED				15,491,218	15,491,218	7,761,088	3,880,544	0.006823	58,842.06
<b>HENRY</b>	SCHOOL	3	1,071.42	1,103,240	1,103,240	824,080	412,040	0.020000	8,240.80	
	CO UNINCORPORATED				1,103,240	1,103,240	824,080	412,040	0.012733	5,246.51
<b>HOUSTON</b>	CO FIRE DISTRICT	55	29,816.00	14,598,890	14,598,890	9,008,769	4,504,384.5	0.001177	7,863.41	

	SCHOOL			14,598,890	14,598,890	9,008,769	4,504,384.5	0.013297	88,835.84
	CO UNINCORPORATED			14,598,890	14,598,890	9,008,769	4,504,384.5	0.009935	66,374.68
<b>IRWIN</b>	CO UNINC INDUSTRIAL AUTH	40	14,405.04	4,842,413	4,842,413	2,167,396	1,083,698	0.000950	1,029.51
	SCHOOL			4,842,413	4,842,413	2,167,396	1,083,698	0.015682	16,994.55
	CO UNINCORPORATED			4,842,413	4,842,413	2,167,396	1,083,698	0.014868	16,112.42
<b>JACKSON</b>	CO FIRE - SOUTH JACKSON	1	202.11	250,320	250,320	182,767	91,383.5	0.001950	206.02
	SCHOOL			250,320	250,320	182,767	91,383.5	0.018655	1,988.66
	CO UNINCORPORATED			250,320	250,320	182,767	91,383.5	0.009166	990.24
<b>JASPER</b>	SCHOOL	112	46,370.64	32,336,010	32,336,010	23,459,135	16,877,204.16	0.017990	778,526.12
	CO UNINCORPORATED			32,336,010	32,336,010	23,459,135	16,821,448.1	0.015412	685,737.53
<b>JEFF DAVIS</b>	SCHOOL	69	52,286.30	14,619,239	14,619,239	5,517,735	2,758,867.5	0.014000	38,624.15
	CO UNINCORPORATED			14,619,239	14,619,239	5,517,735	2,758,867.5	0.015380	42,431.38
<b>JEFFERSON</b>	SCHOOL	150	65,170.79	21,644,970	21,644,970	8,669,677	4,334,838.5	0.015797	241,995.79
	CO UNINCORPORATED			21,644,970	21,644,970	8,669,677	4,334,838.5	0.017589	274,646.49
<b>JENKINS</b>	SCHOOL	117	48,279.63	24,179,949	24,179,949	15,696,988	12,105,516.47	0.015442	271,486.36
	CO UNINCORPORATED			24,179,949	24,179,949	15,696,988	12,073,346.63	0.012195	183,499.49
<b>JOHNSON</b>	WRIGHTSVILLE	2	134.72	36,916	36,916	4,474	2,237	0.012649	28.30
	KITE	1	41.00	17,520	17,520	8,402	4,201	0.008083	33.96
	SCHOOL	88	24,930.98	6,338,941	6,338,941	1,254,944	627,472	0.014867	79,548.73
	CO UNINC & INC			6,338,941	6,338,941	1,254,944	627,472	0.015373	81,780.72
<b>JONES</b>	SCHOOL	158	43,882.22	33,716,348	33,716,348	25,113,159	14,787,896.87	0.018000	333,084.89
	CO UNINCORPORATED			33,716,348	33,716,348	25,113,159	14,629,153.7	0.016197	297,471.20
<b>LAMAR</b>	SCHOOL	30	12,145.97	7,177,828	7,177,828	4,371,622	2,185,811	0.017077	37,327.09
	CO UNINCORPORATED			7,177,828	7,177,828	4,371,622	2,185,811	0.013157	28,758.72
<b>LANIER</b>	SCHOOL	47	25,018.94	11,093,880	11,093,880	7,128,492	4,470,407.73	0.016868	104,804.95
	CO UNINCORPORATED			11,093,880	11,093,880	7,128,492	4,444,362.04	0.015820	97,841.96
<b>LAURENS</b>	EAST DUBLIN 47%	1	122.21	41,223	41,223	17,770	8,885	0.004080	36.25
	SCHOOL	104	41,012.09	11,280,887	11,280,887	3,116,656	1,558,328	0.014669	35,528.40
	CO UNINC & INC			11,280,887	11,280,887	3,116,656	1,558,328	0.007175	17,427.95
<b>LEE</b>	SCHOOL	98	51,867.07	38,666,640	38,666,640	28,038,595	14,019,297.5	0.018594	333,922.93
	LEESBURG	1	30.00	28,720	28,720	20,284	10,142	0.005994	60.79
	CO UNINC & INC			38,666,640	38,666,640	28,038,595	14,019,297.5	0.014098	252,713.93
<b>LIBERTY</b>	SCHOOL	56	26,406.10	9,648,140	9,648,140	5,850,661	2,925,330.5	0.016358	120,373.10
	OUNTY WIDE INDUSTRIAL AUTH			9,648,140	9,648,140	5,850,661	2,925,330.5	0.002000	14,600.76
	CO WIDE HOSPITAL			9,648,140	9,648,140	5,850,661	2,925,330.5	0.003843	28,055.34
	CO UNINC & INC			9,648,140	9,648,140	5,850,661	2,925,330.5	0.015300	108,787.84
<b>LINCOLN</b>	CO WIDE INDUSTRIAL AUTH	33	10,714.98	4,619,400	4,619,400	1,291,684	645,842	0.001000	926.76
	SCHOOL			4,619,400	4,619,400	1,291,684	645,842	0.017000	15,754.92



	CO UNINCORPORATED			4,619,400	4,619,400	1,291,684	645,842	0.011287	10,381.37
<b>LONG</b>	LUDOWICI	1	82.47	42,676	42,676	32,965	16,482.5	0.007000	328.08
	SCHOOL	103	80,180.53	23,909,767	23,909,767	12,627,966	7,965,506.27	0.014481	168,803.40
	CO UNINC & INC			23,909,767	23,909,767	12,627,966	7,965,506.27	0.015695	182,443.99
<b>LOWNDES</b>	IND SCHOOL VALDOSTA	67	73,097.54	387,219	387,219	303,241	151,620.5	0.016751	2,539.79
	VALDOSTA	1	530.00	387,219	387,219	303,241	151,620.5	0.007809	1,184.00
	SCHOOL			37,082,637	37,082,637	25,415,679	12,707,839.5	0.016384	208,205.24
	CO UNINC & INC			37,469,856.00	37,469,856.00	25,718,920.00	12,859,460.00	0.008688	111,722.99
<b>LUMPKIN</b>	CO UNINCORPORATED	3	1,606.81	2,697,482	2,697,482	2,199,274	1,099,637	0.010053	30,959.71
	SCHOOL			2,697,482	2,697,482	2,199,274	1,099,637	0.016116	47,290.45
<b>MACON</b>	CO UNINCORPORATED	55	20,249.46	7,646,059	7,646,059	3,189,054	1,594,527	0.010546	42,381.15
	SCHOOL			7,646,059	7,646,059	3,189,054	1,594,527	0.018434	73,423.36
<b>MADISON</b>	CO UNINCORPORATED	15	3,234.96	2,413,969	2,413,969	1,390,408	695,204	0.013107	14,245.90
	SCHOOL			2,513,803	2,513,803	1,463,388	731,694	0.016990	18,478.06
	CO WIDE INDUSTRIAL AUTH			2,513,803	2,513,803	1,463,388	731,694	0.001000	1,087.59
<b>MARION</b>	SCHOOL	181	70,596.78	31,212,756	31,212,756	16,707,218	13,559,402.15	0.014966	388,114.44
	CO UNINCORPORATED			31,212,756	31,212,756	16,707,218	13,532,908.82	0.007086	183,167.59
<b>MCDUFFIE</b>	SCHOOL	71	21,460.19	9,708,442	9,708,442	5,936,350	2,968,175	0.019690	98,197.15
	CO UNINCORPORATED			9,708,442	9,708,442	5,936,350	2,968,175	0.008800	43,887.00
<b>MCINTOSH</b>	SCHOOL	57	62,645.29	20,993,120	20,993,120	12,586,245	6,293,122.5	0.015683	98,695.04
	CO WIDE INDUSTRIAL AUTH			20,993,120	20,993,120	12,586,245	6,293,122.5	0.001000	6,293.12
	DARIEN 100%	5	1,219.51	2,074,700	2,074,700	1,655,513	827,756.5	0.003431	2,840.03
	CO UNINC & INC			20,993,120	20,993,120	12,586,245	6,293,122.5	0.009891	62,245.27
<b>MERIWETHER</b>	LUTHERSVILLE	1	22.00	18,080	18,080	13,787	6,893.5	0.010160	150.51
	GREENVILLE	4	112.78	124,440	124,440	100,881	50,440.5	0.016326	823.49
	SCHOOL	166	45,736.24	44,111,447	44,111,447	33,187,083	24,936,991.96	0.018185	453,479.20
	GAY	3	115.37	145,120	145,120	115,360	57,680	0.002250	137.50
	MANCHESTER	1	348.89	372,560	372,560	282,138	141,069	0.017858	2,519.21
	CO UNINC & INC			44,111,447	44,111,447	33,187,083	24,823,702.07	0.013387	332,314.90
<b>MILLER</b>	SCHOOL	38	19,897.41	11,687,880	11,687,880	7,694,609	3,847,304.5	0.016007	61,583.80
	COLQUITT	2	1,276.02	643,177	643,177	361,987	180,993.5	0.009890	1,790.03
	CO UNINC & INC			11,687,880	11,687,880	7,694,609	3,847,304.5	0.016560	37,868.30
<b>MITCHELL</b>	SCHOOL	47	19,012.22	11,687,880	11,687,880	7,694,609	3,847,304.5	0.016007	61,583.80
	CO UNINCORPORATED			11,687,880	11,687,880	7,694,609	3,847,304.5	0.018616	71,621.42
<b>MONROE</b>	SCHOOL	124	44,443.11	22,430,840	22,430,840	13,358,605	6,679,302.5	0.015669	527,224.47
	CO UNINCORPORATED			22,430,840	22,430,840	13,358,605	6,679,302.5	0.013291	446,212.07
<b>MONTGOMERY</b>	02-SCHOOL	47	22,257.84	6,600,772	6,600,772	2,852,762	1,426,381	0.015000	30,635.32
	CO UNINC & INC			6,600,772	6,600,772	2,852,762	1,426,381	0.014917	30,288.33
<b>MORGAN</b>	SCHOOL	134	30,824.57	23,789,681	23,789,681	17,849,931	8,924,965.5	0.014298	888,641.08

	CO UNINCORPORATED			23,789,681	23,789,681	17,849,931	8,924,965.5	0.010895	676,370.64
<b>MURRAY</b>	SCHOOL	11	4,263.00	1,957,680	1,957,680	1,013,453	506,726.5	0.015500	17,488.80
	CO UNINCORPORATED			1,957,680	1,957,680	1,013,453	506,726.5	0.009194	10,373.68
<b>MUSCOGEE</b>	SCHOOL	1	140.50	134,057	134,057	101,786	50,893	0.023321	1,186.88
<b>NEWTON</b>	SOCIAL CIRCLE	1	217.78	370,720	370,720	325,266	162,633	0.007900	1,284.80
	IND SCHOOL SOCIAL CIRCLE			370,720	370,720	325,266	162,633	0.019278	3,135.24
	CO FIRE DISTRICT			9,987,480	9,987,480	8,180,318	4,090,159	0.000892	4,269.41
	SCHOOL	14	8,714.45	9,987,480	9,987,480	8,180,318	4,090,159	0.019788	95,553.37
	CO UNINC & INC			10,358,200.00	10,358,200.00	8,505,584.00	4,252,792.00	0.013430	66,559.45
<b>OCONEE</b>	SCHOOL	2	335.00	250,556	250,556	143,790	71,895	0.016500	4,015.78
	CO UNINCORPORATED			250,556	250,556	143,790	71,895	0.006686	1,582.21
<b>OGLETHORPE</b>	SCHOOL	172	54,016.89	29,661,290	29,661,290	13,313,971	6,656,985.5	0.018884	225,294.09
	CO UNINCORPORATED			29,661,290	29,661,290	13,313,971	6,656,985.5	0.006964	92,228.62
<b>PAULDING</b>	SCHOOL	7	2,760.66	3,502,800	3,502,800	2,922,450	1,461,225	0.018750	69,244.71
	CO UNINCORPORATED			3,502,800	3,502,800	2,922,450	1,461,225	0.006079	22,308.80
<b>PEACH</b>	SCHOOL	8	2,619.34	2,033,680	2,033,680	1,540,302	770,151	0.016902	13,017.09
	CO UNINCORPORATED			2,033,680	2,033,680	1,540,302	770,151	0.014473	11,146.40
<b>PICKENS</b>	SCHOOL	17	8,781.00	13,517,030	13,517,030	10,851,990	5,425,995	0.015180	98,110.75
	CO UNINCORPORATED			13,517,030	13,517,030	10,851,990	5,425,995	0.007779	50,224.36
<b>PIERCE</b>	SCHOOL	32	20,871.72	5,392,088	5,392,088	1,865,604	932,802	0.016272	20,625.29
	CO UNINCORPORATED			5,392,088	5,392,088	1,865,604	932,802	0.010836	12,916.68
<b>PIKE</b>	MOLENA	1	.72	1,852	1,852	1,606	803	0.008000	6.42
	SCHOOL	28	10,543.65	8,181,173	8,181,173	5,825,824	2,912,912	0.018665	63,290.28
	CO UNINC & INC			8,181,173	8,181,173	5,825,824	2,912,912	0.014262	48,354.76
<b>POLK</b>	SCHOOL	28	12,174.01	5,635,704	5,635,704	2,815,743	1,407,871.5	0.015664	27,171.15
	CO UNINCORPORATED			5,635,704	5,635,704	2,815,743	1,407,871.5	0.011191	19,393.47
<b>PULASKI</b>	CO FIRE DIST - UNINC	24	12,647.46	3,929,313	3,929,313	1,480,224	740,112	0.000749	899.28
	SCHOOL			3,929,313	3,929,313	1,480,224	740,112	0.013967	16,766.28
	CO UNINCORPORATED			3,929,313	3,929,313	1,480,224	740,112	0.014029	16,841.77
<b>PUTNAM</b>	EATONTON	14	1,922.14	1,632,508	1,632,508	1,238,955	619,477.5	0.009994	6,822.79
	SCHOOL	142	37,714.44	26,641,249	26,641,249	18,831,940	9,415,970	0.016016	247,877.07
	CO UNINC & INC			26,641,249	26,641,249	18,831,940	9,415,970	0.008203	126,962.13
<b>QUITMAN</b>	SCHOOL	130	60,567.85	22,961,638	22,961,638	12,773,972	11,598,948.16	0.013986	311,100.47
	CO UNINCORPORATED			22,961,638	22,961,638	12,773,972	11,480,355.31	0.015884	351,412.06
<b>RANDOLPH</b>	CO INCORPORATED	156	65,863.74	20,601	20,601	7,558	5,430.47	0.018707	332.59
	CUTHBERT	5	68.67	20,601	20,601	7,558	3,779	0.009750	36.85
	SCHOOL			22,485,818	22,485,818	10,979,775	8,072,711.58	0.017676	312,484.61

	CO UNINCORPORATED			22,465,217	22,465,217	10,972,217	7,883,601.91	0.017507	280,939.61
<b>RICHMOND</b>	SCHOOL	15	12,090.25	4,483,701	4,483,701	1,691,127	845,563.5	0.019794	28,708.08
	CO WIDE CAPITAL OUTLAY			4,483,701	4,483,701	1,691,127	845,563.5	0.000772	1,118.81
	CO FIRE - BLYTHE			27,400	27,400	22,632	11,316	0.003300	37.34
	CO FIRE - UNINC			4,456,301	4,456,301	1,668,495	834,247.5	0.002112	3,046.16
	CO UNINC & INC			4,483,701	4,483,701	1,691,127	845,563.5	0.009678	14,079.92
<b>SCHLEY</b>	SCHOOL	72	28,656.20	13,682,779	13,682,779	7,819,080	6,062,482.26	0.016601	100,643.27
	CO UNINCORPORATED			13,682,779	13,682,779	7,819,080	6,049,764.03	0.012250	74,109.61
<b>SCREVEN</b>	CO WIDE INDUSTRIAL AUTH	271	119,868.15	40,364,030	40,364,030	17,753,266	11,582,949.14	0.000774	23,436.56
	SCHOOL			40,364,030	40,364,030	17,753,266	11,637,232.23	0.015619	471,137.14
	ROCKY FORD	2	298.45	121,480	121,480	48,125	24,062.5	0.005000	120.31
	CO UNINC & INC			40,364,030	40,364,030	17,753,266	11,637,232.23	0.013467	405,372.62
<b>SEMINOLE</b>	CO WIDE LIBRARY FEES	33	17,728.70	15,082,519	15,082,519	11,432,814	7,096,361.38	0.000743	7,187.58
	SCHOOL			15,082,519	15,082,519	11,432,814	7,244,302.28	0.016050	167,449.83
	CO UNINCORPORATED			15,082,519	15,082,519	11,432,814	7,179,798.17	0.015893	155,877.97
<b>SPALDING</b>	CO FIRE - UNINC	13	967.12	911,361	911,361	676,006	338,003	0.003610	1,220.19
	SCHOOL			911,361	911,361	676,006	338,003	0.017077	5,772.08
	CO UNINCORPORATED			911,361	911,361	676,006	338,003	0.016535	5,588.88
<b>STEPHENS</b>	SCHOOL	1	1,236.18	620,994	620,994	262,382	131,191	0.016800	3,721.54
	CO UNINCORPORATED			620,994	620,994	262,382	131,191	0.014910	3,302.87
<b>STEWART</b>	SCHOOL	322	172,388.76	46,239,148	46,239,148	14,694,868	11,879,530.18	0.015051	231,859.07
	CO UNINCORPORATED			46,239,148	46,239,148	14,694,868	11,865,189.32	0.011615	178,762.51
<b>SUMTER</b>	SCHOOL	124	51,917.73	23,983,160	23,983,160	12,113,891	6,056,945.5	0.018224	134,051.47
	CO UNINCORPORATED			23,983,160	23,983,160	12,113,891	6,056,945.5	0.013225	97,280.00
<b>TALBOT</b>	SCHOOL	226	72,058.48	25,182,297	25,182,297	9,878,375	6,626,366.83	0.014052	230,869.85
	GENEVA	1	20.83	7,967	7,967	3,159	1,579.5	0.006000	9.48
	JUNCTION CITY	4	273.73	117,867	117,867	60,710	30,355	0.002210	301.35
	CO UNINC & INC			25,182,297	25,182,297	9,878,375	6,626,366.83	0.016009	262,255.10
<b>TALIAFERRO</b>	SCHOOL	167	52,700.23	20,378,760	20,378,760	9,855,725	8,783,631.2	0.018000	420,979.84
	CO UNINCORPORATED			20,223,760	20,223,760	9,768,289	8,687,696.23	0.020502	476,133.04
	CO INCORPORATED			155,000	155,000	87,436	77,763.61	0.021726	1,782.46
<b>TATTNALL</b>	MANASSAS	1	47.00	15,472	15,472	2,481	1,240.5	0.002549	9.24
	SCHOOL	59	35,659.21	10,041,404	10,041,404	4,723,952	2,361,976	0.014000	52,591.36
	GLENNVILLE	1	32.40	18,452	18,452	11,934	5,967	0.007967	66.69
	CO UNINC & INC			10,041,404	10,041,404	4,723,952	2,361,976	0.013720	53,132.33
<b>TAYLOR</b>	CO UNINCORPORATED	107	36,019.26	12,650,137	12,650,137	4,591,046	2,295,523	0.008570	82,470.79
	SCHOOL			12,650,137	12,650,137	4,591,046	2,295,523	0.015540	161,139.89
<b>TELFAIR</b>	CO UNINCORPORATED	156	61,700.79	18,465,033	18,465,033	7,663,357	3,831,678.5	0.016428	96,731.52
	SCHOOL			18,465,033	18,465,033	7,663,357	3,831,678.5	0.015551	92,088.74
<b>TERRELL</b>	CO UNINCORPORATED	125	32,867.02	13,647,940	13,647,940	6,777,870	3,388,935	0.013500	55,335.46

	SCHOOL			13,647,940	13,647,940	6,777,870	3,388,935	0.016484	67,980.42
<b>THOMAS</b>	CO WIDE EMS	164	97,156.51	113,704,611	113,704,611	91,779,085	67,346,686.62	0.001720	153,009.26
	BOSTON	1	29.85	38,216	38,216	30,578	15,289	0.012943	197.89
	IND SCHOOL THOMASVILLE			652,517	652,517	558,886	279,443	0.018611	7,155.64
	CO INCORPORATED			690,733	690,733	589,464	434,988.8	0.008913	3,964.03
	SCHOOL			113,052,094	113,052,094	91,220,199	77,277,369.27	0.014203	1,392,233.24
	CO UNINCORPORATED			113,013,878	113,013,878	91,189,621	67,292,427.44	0.007131	654,315.67
	CO FIRE DIST 1			2,328,502	2,328,502	1,906,703	953,351.5	0.003038	3,206.37
	CO FIRE DIST 2			27,971,851	27,971,851	22,612,112	19,393,243	0.003037	63,184.38
	CO FIRE DIST 3			82,751,741	82,751,741	66,701,384	58,237,137.37	0.002329	181,046.86
<b>TIFT</b>	CO FIRE DISTRICT	6	2,708.05	1,878,043	1,878,043	1,273,121	636,560.5	0.001257	902.72
	SCHOOL			1,878,043	1,878,043	1,273,121	636,560.5	0.016940	12,618.43
	CO UNINCORPORATED			1,878,043	1,878,043	1,273,121	636,560.5	0.012167	9,062.89
<b>TOOMBS</b>	VIDALIA - TOOMBS	1	24.00	13,569	13,569	10,310	5,155	0.004201	21.66
	IND SCHOOL VIDALIA			13,569	13,569	10,310	5,155	0.015000	77.33
	LYONS	1	347.70	144,360	144,360	81,818	40,909	0.003890	159.14
	CO WIDE DEVELOPMENT AUTH			9,317,080	9,317,080	4,931,227	2,465,613.5	0.001000	2,465.61
	SCHOOL	50	23,708.45	9,303,511	9,303,511	4,920,917	2,460,458.5	0.014003	34,453.80
	CO UNINC & INC			9,317,080.00	9,317,080.00	4,931,227.00	2,465,613.50	0.008623	21,274.61
<b>TREUTLEN</b>	CO UNINCORPORATED	85	44,538.37	14,151,440	14,151,440	5,805,052	3,878,024.08	0.012915	117,713.58
	SCHOOL			14,151,440	14,151,440	5,805,052	3,910,715	0.014000	127,412.51
<b>TROUP</b>	HOGANSVILLE	2	36.71	57,680	57,680	47,760	23,880	0.007950	189.85
	SCHOOL	94	27,237.19	20,443,640	20,443,640	14,692,570	7,346,285	0.018850	214,232.01
	CO UNINC & INC			20,443,640	20,443,640	14,692,570	7,346,285	0.010609	121,376.70
<b>TURNER</b>	SCHOOL	143	25,719.97	11,278,158	11,278,158	4,766,613	2,383,306.5	0.015985	96,310.48
	CO UNINCORPORATED			11,278,158	11,278,158	4,766,613	2,383,306.5	0.016004	96,296.94
<b>TWIGGS</b>	CO UNINCORPORATED	134	56,439.06	21,537,102	21,537,102	10,339,249	6,317,156.05	0.019600	123,816.26
	SCHOOL			21,537,102	21,537,102	10,339,249	6,317,156.05	0.016600	104,864.79
<b>UPSON</b>	THOMASTON	1	245.00	145,130	145,130	91,539	45,769.5	0.003560	267.80
	SCHOOL	119	51,561.03	22,418,291	22,418,291	11,837,654	5,918,827	0.014320	116,682.74
	CO UNINC & INC			22,418,291	22,418,291	11,837,654	5,918,827	0.008990	73,278.55
<b>WALKER</b>	CO UNINCORPORATED	1	331.01	189,453	189,453	117,311	58,655.5	0.009822	1,102.48
	SCHOOL			189,453	189,453	117,311	58,655.5	0.017404	1,871.91
<b>WALTON</b>	IND SCHOOL SOCIAL CIRCLE	4		318,440	318,440	255,869	127,934.5	0.019278	9,510.05
	SOCIAL CIRCLE	11	205.76	318,440	318,440	255,869	127,934.5	0.007900	3,827.75
	SCHOOL		1,868.17	2,183,040.00	2,183,040	1,572,704	786,352	0.018600	28,722.70
	CO UNINC & INC			2,501,480.00	2,501,480.00	1,828,573.00	914,286.50	0.010905	19,354.57
<b>WARE</b>	CO UNINCORPORATED	244	135,725.18	37,314,788	37,314,788	17,482,692	8,741,346	0.015545	135,884.22
	SCHOOL			37,314,788	37,314,788	17,482,692	8,741,346	0.016787	146,740.98
<b>WARREN</b>	CAMAK	2	119.90	64,435	64,435	37,536	18,768	0.005753	107.97
	SCHOOL	192	54,896.90	23,465,814	23,465,814	13,190,161	10,488,257.92	0.018400	230,222.47
	CO UNINC & INC			23,465,814	23,465,814	13,190,161	10,488,257.92	0.129580	169,692.94
<b>WASHINGTON</b>	SANDERSVILLE	4	406.57	254,960	254,960	155,011	77,505.5	0.006635	1,618.27

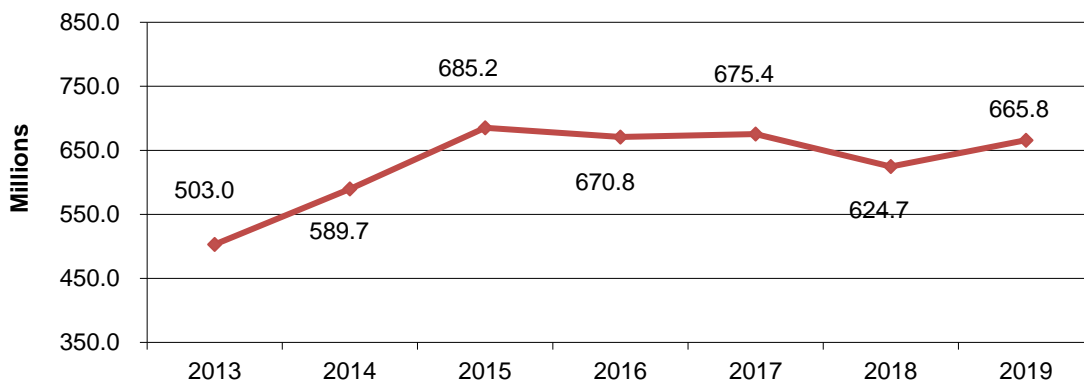
	SCHOOL	194	97,954.31	35,565,320	35,565,320	15,305,248	7,652,624	0.016986	414,921.35
	CO UNINC & INC			35,565,320	35,565,320	15,305,248	7,652,624	0.009647	234,830.58
<b>WAYNE</b>	SCHOOL	212	160,765.32	74,619,718	74,619,718	49,970,247	39,723,608.07	0.018000	841,609.30
	CO UNINCORPORATED			74,619,718	74,619,718	49,970,247	38,301,642.21	0.017923	814,158.52
<b>WEBSTER</b>	SCHOOL	105	43,280.71	18,705,397	18,705,397	9,384,483	7,822,846.21	0.016959	255,769.26
	CO UNINC & INC			18,705,397	18,705,397	9,384,483	7,822,846.21	0.009000	13,570.33
<b>WHEELER</b>	SCHOOL	73	38,444.75	12,380,920	12,380,920	5,770,591	3,558,708.83	0.015711	84,957.97
	CO UNINCORPORATED			12,380,920	12,380,920	5,770,591	3,529,079.11	0.016351	88,534.86
<b>WHITFIELD</b>	SCHOOL	2	1,174.80	1,008,747	1,008,747	690,226	345,113	0.018756	9,684.99
	CO UNINCORPORATED			1,008,747	1,008,747	690,226	345,113	0.008812	4,773.91
<b>WILCOX</b>	CO UNINCORPORATED	83	34,287.14	10,300,685	10,300,685	3,118,146	1,559,073	0.018231	28,423.46
	SCHOOL			10,300,685	10,300,685	3,118,146	1,559,073	0.015095	23,534.21
<b>WILKES</b>	TIGNALL	2	60.04	27,942	27,942	7,167	3,583.5	0.010655	38.18
	SCHOOL	200	75,772.23	34,277,826	34,277,826	10,757,361	5,382,782.59	0.017550	287,923.62
	CO INCORPORATED			27,942	27,942	7,167	3,583.5	0.012598	237.84
	CO UNINCORPORATED			34,249,884	34,249,884	10,750,194	5,375,097	0.012351	202,824.44
<b>WILKINSON</b>	MCINTYRE	1	44.00	15,979	15,979	10,767	5,383.5	0.005720	30.79
	SCHOOL	80	52,517.51	16,186,178	16,186,178	7,652,943	3,826,471.5	0.020000	76,529.43
	CO UNINC & INC			16,186,178	16,186,178	7,652,943	3,826,471.5	0.014440	55,254.25
<b>WORTH</b>	CO UNINCORPORATED			58,115,064	58,115,064	40,517,300	32,313,396.86	0.012560	405,856.26
	SCHOOL			58,115,064	58,115,064	40,517,300	32,333,418.89	0.015500	501,167.99
	CO WIDE INDUSTRIAL AUTH	62	83,389.55	58,115,064	58,115,064	40,517,300	32,222,745.68	0.000591	19,043.64
	<b>TOTAL</b>	<b>11764</b>	<b>5631025.07</b>						<b>43,564,687.34</b>

# Taxation of Standing Timber

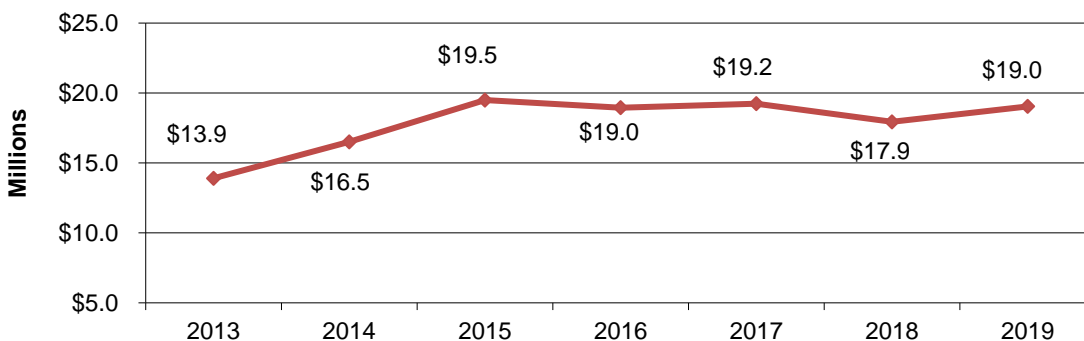
For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of fair market value. It is subject to taxation even if the land underneath is exempt unless taxation has been prohibited by federal law or treaty.

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 2013.



**Figure 22: County and School Revenue from Timber** shows the trend in value and revenue since 2013.



**Table 10: 2018 Timber Revenue Reported on 2019 Tax Digests** shows the timber revenue that was reported on the 2019 tax digests.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Appling	9,898	14,015,445	\$178,977	\$197,646	\$376,623
Atkinson	10,761	5,691,634	\$98,778	\$84,270	\$183,048
Bacon	9,594	4,841,089	\$66,120	\$72,568	\$138,688
Baker	79,610	4,517,412	\$51,517	\$63,537	\$115,054
Baldwin	0	2,224,393	\$21,910	\$34,767	\$56,677
Banks	1,045	363,010	\$3,098	\$5,268	\$8,366
Barrow	37	12,533	\$89	\$232	\$321
Bartow	6,777	381,057	\$3,433	\$7,145	\$10,578
Ben Hill	7,165	4,266,102	\$70,736	\$76,956	\$147,692
Berrien	12,968	5,367,653	\$89,693	\$80,515	\$170,208
Bibb	0	376,757	\$7,660	\$7,088	\$14,748
Bleckley	9,057	3,013,948	\$44,857	\$43,057	\$87,914
Brantley	11,822	6,791,975	\$94,928	\$108,672	\$203,600
Brooks	8,625	4,940,416	\$64,962	\$73,173	\$138,135
Bryan	5,925	5,704,732	\$48,838	\$85,999	\$134,837
Bulloch	22,528	10,565,482	\$125,021	\$95,491	\$220,512
Burke	27,609	7,394,471	\$43,606	\$101,312	\$144,918
Butts	2,035	1,467,120	\$17,912	\$23,415	\$41,327
Calhoun	23,094	2,415,137	\$42,707	\$47,513	\$90,220
Camden	38,010	13,889,811	\$219,320	\$222,237	\$441,557
Candler	7,146	3,441,279	\$42,912	\$48,178	\$91,090
Carroll	5,785	1,827,054	\$14,382	\$32,703	\$47,085
Catoosa	176	113,811	\$738	\$1,924	\$2,662
Charlton	30,400	12,486,053	\$230,118	\$214,760	\$444,878
Chatham	0	2,036,488	\$23,507	\$38,451	\$61,958
Chattahoochee	2,278	569,528	\$4,937	\$10,044	\$14,981
Chattooga	0	1,658,978	\$26,695	\$20,895	\$47,590
Cherokee	2,596	995,672	\$5,193	\$18,370	\$23,563
Clarke	0	31,494	\$439	\$630	\$1,069
Clay	56	2,750,954	\$47,281	\$36,249	\$83,530

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Clayton	322	146,624	\$2,287.00	\$2,932.00	\$5,219.00
Clinch	43,059	24,382,829	\$267,065.00	\$436,453.00	\$703,518.00
Cobb	0	0	\$0.00	\$0.00	\$0.00
Coffee	0	13,116,392	\$101,705.00	\$210,282.00	\$311,987.00
Colquitt	10,637	3,483,001	\$47,706.00	\$35,694.00	\$83,400.00
Columbia	9,704	1,688,111	\$10,127.00	\$30,892.00	\$41,019.00
Cook	47,910	2,512,571	\$29,829.00	\$40,264.00	\$70,093.00
Coweta	2,564	554,115	\$3,657.00	\$10,301.00	\$13,958.00
Crawford	22,953	3,587,274	\$50,329.00	\$57,396.00	\$107,725.00
Crisp	5,673	1,475,589	\$17,170.00	\$24,681.00	\$41,851.00
Dade	3,740	812,498	\$6,689.00	\$12,456.00	\$19,145.00
Dawson	134	200,000	\$1,618.00	\$3,156.00	\$4,774.00
Decatur	52,291	10,539,807	\$109,245.00	\$161,459.00	\$270,704.00
Dekalb	0	0	\$0.00	\$0.00	\$0.00
Dodge	19,387	10,429,376	\$130,743.00	\$146,011.00	\$276,754.00
Dooly	14,885	4,747,771	\$90,208.00	\$77,882.00	\$168,090.00
Dougherty	0	879,982	\$13,700.00	\$16,124.00	\$29,824.00
Douglas	45	23,486	\$240.00	\$461.00	\$701.00
Early	13,757	6,002,662	\$59,967.00	\$94,446.00	\$154,413.00
Echols	19,810	13,727,434	\$205,733.00	\$212,789.00	\$418,522.00
Effingham	0	10,842,021	\$71,102.00	\$178,546.00	\$249,648.00
Elbert	11,964	1,526,037	\$16,029.00	\$24,314.00	\$40,343.00
Emanuel	78,418	20,771,854	\$243,654.00	\$290,806.00	\$534,460.00
Evans	70,928	3,204,760	\$30,548.00	\$44,867.00	\$75,415.00
Fannin	24	16,602	\$65.00	\$176.00	\$241.00
Fayette	0	27,660	\$121.00	\$532.00	\$653.00
Floyd	4,654	1,404,442	\$13,314.00	\$25,631.00	\$38,945.00
Forsyth	0	0	\$0.00	\$0.00	\$0.00
Franklin	2,293	1,133,326	\$12,255.00	\$17,907.00	\$30,162.00
Fulton	222	9,600	\$95.00	\$171.00	\$266.00
Gilmer	0	386,918	\$2,669.00	\$5,513.00	\$8,182.00
Glascocock	4,458	2,496,086	\$30,527.00	\$40,961.00	\$71,488.00
Glynn	17,519	3,944,484	\$19,182.00	\$63,731.00	\$82,913.00



County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Gordon	136	414,766	\$3,995.00	\$7,952.00	\$11,947.00
Grady	20,312	4,451,113	\$77,405.00	\$60,535.00	\$137,940.00
Greene	20,447	6,225,505	\$33,494.00	\$91,633.00	\$125,127.00
Gwinnett	0	0	\$0.00	\$0.00	\$0.00
Habersham	0	96,552	\$1,129.00	\$1,296.00	\$2,425.00
Hall	1,135	378,224	\$1,928.00	\$6,638.00	\$8,566.00
Hancock	28,594	11,438,472	\$203,468.00	\$162,609.00	\$366,077.00
Haralson	4,719	2,545,947	\$26,732.00	\$39,735.00	\$66,467.00
Harris	21,223	5,250,751	\$49,252.00	\$90,628.00	\$139,880.00
Hart	1,053	498,526	\$2,936.00	\$6,563.00	\$9,499.00
Heard	3,669	2,121,097	\$14,472.00	\$32,614.00	\$47,086.00
Henry	0	675,962	\$8,585.00	\$13,519.00	\$22,104.00
Houston	7,006	2,708,163	\$26,906.00	\$36,010.00	\$62,916.00
Irwin	9,314	3,271,821	\$48,645.00	\$51,309.00	\$99,954.00
Jackson	1,580	405,221	\$3,722.00	\$7,559.00	\$11,281.00
Jasper	10,792	4,487,762	\$69,165.00	\$80,735.00	\$149,900.00
Jeff Davis	36,589	12,076,415	\$185,735.00	\$169,070.00	\$354,805.00
Jefferson	0	9,571,693	\$168,357.00	\$151,204.00	\$319,561.00
Jenkins	9,811	3,436,236	\$41,905.00	\$53,062.00	\$94,967.00
Johnson	10,154	7,804,783	\$119,983.00	\$116,034.00	\$236,017.00
Jones	7,690	3,608,949	\$58,454.00	\$64,961.00	\$123,415.00
Lamar	1,670	640,657	\$8,429.00	\$10,940.00	\$19,369.00
Lanier	0	1,383,667	\$21,889.00	\$23,340.00	\$45,229.00
Laurens	39,451	17,756,663	\$127,404.00	\$260,472.00	\$387,876.00
Lee	16,447	3,003,194	\$42,339.00	\$55,841.00	\$98,180.00
Liberty	20,134	9,596,714	\$146,830.00	\$156,983.00	\$303,813.00
Lincoln	4,522	1,652,353	\$18,650.00	\$28,090.00	\$46,740.00
Long	26,223	9,869,681	\$154,905.00	\$142,923.00	\$297,828.00
Lowndes	16,536	4,479,910	\$38,922.00	\$73,034.00	\$111,956.00
Lumpkin	10	20,120	\$202.00	\$324.00	\$526.00
Macon	12,251	3,403,058	\$35,889.00	\$62,732.00	\$98,621.00
Madison	0	1,050,871	\$13,774.00	\$17,854.00	\$31,628.00
Marion	12,677	4,638,435	\$32,868.00	\$69,419.00	\$102,287.00

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
McDuffie	11,910	4,047,866	\$35,621.00	\$79,702.00	\$115,323.00
McIntosh	15,546	11,591,130	\$114,648.00	\$181,784.00	\$296,432.00
Meriwether	8,590	4,260,368	\$57,034.00	\$77,475.00	\$134,509.00
Miller	3,272	819,635	\$13,573.00	\$16,104.00	\$29,677.00
Mitchell	15,464	4,039,822	\$75,205.00	\$64,665.00	\$139,870.00
Monroe	9,697	2,389,692	\$31,761.00	\$37,444.00	\$69,205.00
Montgomery	16,420	6,688,852	\$99,778.00	\$100,333.00	\$200,111.00
Morgan	12,927	3,511,100	\$38,253.00	\$50,202.00	\$88,455.00
Murray	661	217,553	\$2,000.00	\$3,372.00	\$5,372.00
Muscogee	324	77,452	\$888.00	\$1,806.00	\$2,694.00
Newton	7,051	2,129,442	\$28,598.00	\$42,137.00	\$70,735.00
Oconee	1,007	714,272	\$4,851.00	\$11,785.00	\$16,636.00
Oglethorpe	15,515	5,200,071	\$36,213.00	\$98,198.00	\$134,411.00
Paulding	1,167	208,158	\$1,265.00	\$3,903.00	\$5,168.00
Peach	2,868	675,461	\$9,776.00	\$11,417.00	\$21,193.00
Pickens	0	3,870	\$30.00	\$59.00	\$89.00
Pierce	8,251	6,118,570	\$66,301.00	\$99,561.00	\$165,862.00
Pike	1,635	666,224	\$9,502.00	\$12,435.00	\$21,937.00
Polk	3,553	1,067,141	\$11,942.00	\$16,716.00	\$28,658.00
Pulaski	6,667	2,386,279	\$33,477.00	\$33,329.00	\$66,806.00
Putnam	21,764	4,688,246	\$38,458.00	\$75,087.00	\$113,545.00
Quitman	11,165	3,472,769	\$55,161.00	\$48,570.00	\$103,731.00
Rabun	0	0	\$0.00	\$0.00	\$0.00
Randolph	20,587	8,017,253	\$140,358.00	\$141,713.00	\$282,071.00
Richmond	1,501	701,488	\$6,789.00	\$13,885.00	\$20,674.00
Rockdale	0	0	\$0.00	\$0.00	\$0.00
Schley	10,505	3,170,228	\$38,835.00	\$52,629.00	\$91,464.00
Screven	8,597	13,979,418	\$188,261.00	\$218,345.00	\$406,606.00
Seminole	5,690	1,017,309	\$16,168.00	\$16,328.00	\$32,496.00
Spalding	0	476,686	\$7,882.00	\$8,140.00	\$16,022.00
Stephens	1,130	662,999	\$9,885.00	\$11,138.00	\$21,023.00
Stewart	28,280	7,066,198	\$82,074.00	\$106,353.00	\$188,427.00
Sumter	15,010	4,737,485	\$62,653.00	\$86,336.00	\$148,989.00

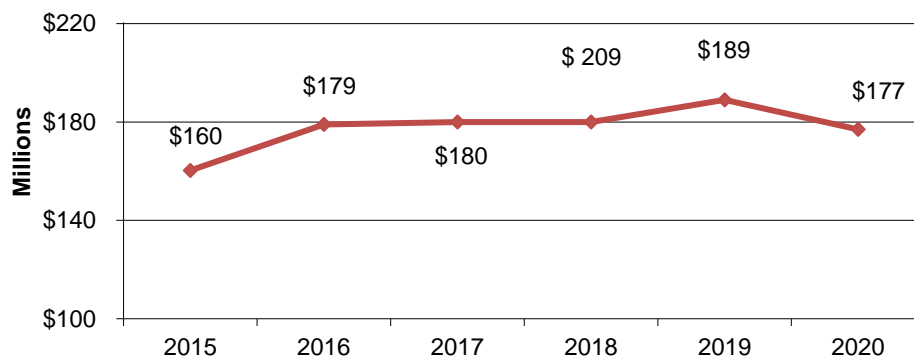
County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Talbot	13,594	3,586,545	\$57,417.00	\$50,398.00	\$107,815.00
Taliaferro	9,422	4,538,257	\$93,043.00	\$81,689.00	\$174,732.00
Tattnall	209,150	10,468,172	\$143,623.00	\$146,554.00	\$290,177.00
Taylor	8,293	3,076,708	\$26,367.00	\$47,812.00	\$74,179.00
Telfair	28,538	10,770,674	\$176,941.00	\$167,495.00	\$344,436.00
Terrell	6,764	2,195,982	\$29,646.00	\$36,199.00	\$65,845.00
Thomas	8,280	2,699,297	\$19,281.00	\$38,082.00	\$57,363.00
Tift	5,062	1,856,937	\$22,593.00	\$31,457.00	\$54,050.00
Toombs	13,221	7,856,288	\$67,745.00	\$110,012.00	\$177,757.00
Towns	0	0	\$0.00	\$0.00	\$0.00
Treutlen	7,614	5,626,050	\$72,660.00	\$78,765.00	\$151,425.00
Troup	58,519	3,040,263	\$32,254.00	\$57,309.00	\$89,563.00
Turner	5,316	2,879,666	\$46,086.00	\$46,031.00	\$92,117.00
Twiggs	10,688	5,722,807	\$112,167.00	\$94,999.00	\$207,166.00
Union	0	2,128	\$13.00	\$25.00	\$38.00
Upson	8,947	4,125,055	\$37,084.00	\$59,071.00	\$96,155.00
Walker	997	473,367	\$4,679.00	\$8,238.00	\$12,917.00
Walton	2,249	750,715	\$8,186.00	\$13,963.00	\$22,149.00
Ware	12,763	10,581,990	\$164,497.00	\$177,640.00	\$342,137.00
Warren	180	5,286,607	\$68,504.00	\$97,274.00	\$165,778.00
Washington	54,816	16,247,830	\$156,743.00	\$275,986.00	\$432,729.00
Wayne	31,599	20,309,823	\$364,013.00	\$365,577.00	\$729,590.00
Webster	6,406	1,147,555	\$10,328.00	\$19,461.00	\$29,789.00
Wheeler	25,753	7,740,878	\$126,704.00	\$121,617.00	\$248,321.00
White	204	108,573	\$1,167.00	\$1,898.00	\$3,065.00
Whitfield	424	102,350	\$902.00	\$1,920.00	\$2,822.00
Wilcox	4,197	2,569,936	\$46,853.00	\$38,793.00	\$85,646.00
Wilkes	47,347	8,548,811	\$105,586.00	\$150,032.00	\$255,618.00
Wilkinson	7,404	6,311,529	\$91,138.00	\$126,231.00	\$217,369.00
Worth	19,210	5,193,032	\$65,224.00	\$80,492.00	\$145,716.00
<b>Total</b>	<b>2,010,204</b>	<b>665,808,943</b>	<b>\$8,534,996.00</b>	<b>\$10,511,488.00</b>	<b>\$19,046,484.00</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 2020 the program received over \$177 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 2020, the program returned over \$34 million and 172,547 shares of stock to lost owners. The number of claims paid increased from 14,857 in FY19 to 27,194 in FY20.

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).

