

GEORGIA DEPARTMENT OF REVENUE



Property Tax Administration 2021 Annual Report

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Governor Brian P. Kemp
The Georgia General Assembly
The Department of Agriculture
The Georgia Agricultural Statistical Service
The State Forestry Commission
The Department of Natural Resources
The University of Georgia Cooperative Extension Service
The House Committee on Ways and Means
The House Committee on Natural Resources and Environment
The Senate Committee on Agriculture and Consumer Affairs
The Senate Committee on Finance

Greetings:

I am delighted to provide the Georgia Department of Revenue's (Department) 2021 Property Tax Administration annual report. This report has been developed by the Department for the purpose of fulfilling the Commissioner's responsibility 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. A copy of this report is also available at <https://dor.georgia.gov/local-government-services/digest-compliance-section/property-tax-administration-annual-report>

Respectfully submitted,

A handwritten signature in cursive script that reads 'Robyn A. Crittenden'.

Robyn A. Crittenden

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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 1st to September 1st (See O.C.G.A. § 48-5-205). For 2019, seventy-five (75) counties submitted their 2019 tax digest by the September 1st deadline. For 2020, sixty (60) out of 159 counties submitted their 2020 digest by the September 1st deadline. The Department continues to encourage counties to achieve compliance with the law governing the digest submission due date.

- Of the 53 counties falling in the 2020 digest review year and which underwent extensive review, 4 county's ad valorem tax digests failed to meet state standards for approval. As a result of the 2020 reviews, two were assessed a \$5.00 per parcel penalty totaling \$173,520.
- Of the other 106 non-review counties examined in 2020, 8 county's ad valorem tax digest were deficient on the overall average **assessment ratio**¹, and no county's digest was rejected.
- Assessed values increased from \$466.8 billion in 2019 to \$492.6 billion in 2020 or an 6.0% increase from the values reported in 2019. The 2020 average millage rate decreased to 27.98 compared to the 2019 average millage rate of 28.24.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on Figures 1 - 3 of this report.

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

Performance Review

In 2000, legislation was passed which provides that county governing authorities, by resolution, could request that the Commissioner conduct a performance review of the county board of tax assessors. Upon receipt of such a request, the Commissioner appoints a Performance Review Board consisting of 3 members: 1 member who is an employee of the Department of Revenue and 2 members who serve as county chief appraisers. Once appointed, the Performance Review Board performs a thorough and complete investigation of the board of tax assessors, including the technical competency of appraisal techniques and compliance with state law and regulations, and issues a report of its findings to the governing authority.

Since 2003 the Department has completed Performance Review of 35 county boards of tax assessors. Additional information and a list of the counties where performance reviews have been performed can be found in the section on **Performance Reviews of County Boards of Tax Assessors**.

Public Utilities

- The statewide average **equalization ratio**² for public utility property decreased from 38.71% in 2020 to 38.28 % for tax year 2021.
- Equalization ratios for fifty-seven (57) of the 159 counties accepted were proposed at a ratio less than 40% for tax year 2021.
- Figure 14 reflects the growth in the Public Utility Digest since 2015.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2015 can be found beginning on Figure 15 of this report.
- Figure 16 shows the fluctuation in the number of companies centrally assessed annually due to mergers, acquisitions, or companies ceasing to conduct business in Georgia.

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

Preferential Agricultural Assessment

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

Tables 5 and 6 and Figures 17 and 18 depict the impact of Preferential Agricultural Assessment.

Conservation Use Valuation

Since the implementation of **Conservation Use Valuation**⁴ in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program for 2020 is 199,881 representing the elimination of approximately \$10.0 billion in value and total tax shift of approximately \$269 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

The Georgia Forest Land Protection Act of 2008 provides current use assessment for tracts of forest land consisting of 200 or more 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 2020; the dollar amount of the revenue shift; and the amounts of grants due to local governments.

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

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

Timber Taxation

Timber harvest values reported on the 2020 digests increased from \$665.8 million in 2019 to \$668.7 million in 2020, a .44% increase in value. The revenue decreased 1.0%, from \$19.0 million to \$18.9 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 (the 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 under this program at 75% of the value which other tangible real property is assessed 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 has been given the statutory duty in Article 5A of Chapter 5 of Title 48 to review county tax digests and provide guidance to county boards of tax assessors when adjusting property valuations to ensure uniformity and **equalization**⁵ of assessments for all property owners. The Commissioner has delegated the authority and responsibilities under these statutes to the Local Government Services Division.

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.

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

In any given year, one third of the county tax digests undergo extensive statistical testing. Counties which do not meet the criteria as set forth in the statute and regulations are allowed an opportunity during the three-year cycle to correct any deficiencies by the next review year. The other counties that are not being extensively reviewed are examined for level of assessment to equalize the state levy and public utility assessments. The Commissioner approves a county's digest as being reasonably uniform and equalized if it meets certain standards.

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

- The average level of assessment for each class of property meets the mandated state standard of 36% to 44%;
- The average measure of overall equalization, the **coefficient of dispersion**⁵, meets the state standard of 15% or less for residential properties and 20% or less for all other property classes; and
- The bias ratio, or statistical measure of **price related differential**⁶, meets the state standard of 95% to 110%.

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

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

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

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

The 2020 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 2020 review year indicated that 4 counties were deficient. Two (Chattooga & Ware) were assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. The other two counties listed (Grady & McDuffie) had technical deficiencies that were not subject to the \$5 per parcel penalty.

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 shows that 4 review year counties were deficient and/or subject to a penalty.

COUNTY	Deficiency	\$5 PARCEL PENALTY
Chattooga	The Residential Level of Uniformity	\$68,600
Grady	The Residential Level of Uniformity	
McDuffie	The Residential Level of Uniformity	
Ware	The Residential Level of Uniformity	\$104,920

Table 2: Non-Review Year Counties shows that no county is being assessed state tax.

County	Average Level of Assessment	Deficiency	Additional State Tax
Brantley	35.63%	Deficient Average Assessment Level	N / A
Catoosa	35.82%	Deficient Average Assessment Level	N / A
Charlton	35.60%	Deficient Average Assessment Level	N / A
Clinch	35.54%	Deficient Average Assessment Level	N / A
Dooly	35.61%	Deficient Average Assessment Level	N / A
Peach	35.49%	Deficient Average Assessment Level	N / A
Tift	35.07%	Deficient Average Assessment Level	N / A
Walker	34.01%	Deficient Average Assessment Level	N / A

Figure 1: Average Level of Assessment shows the average Median Ratio from 2014 to 2020.

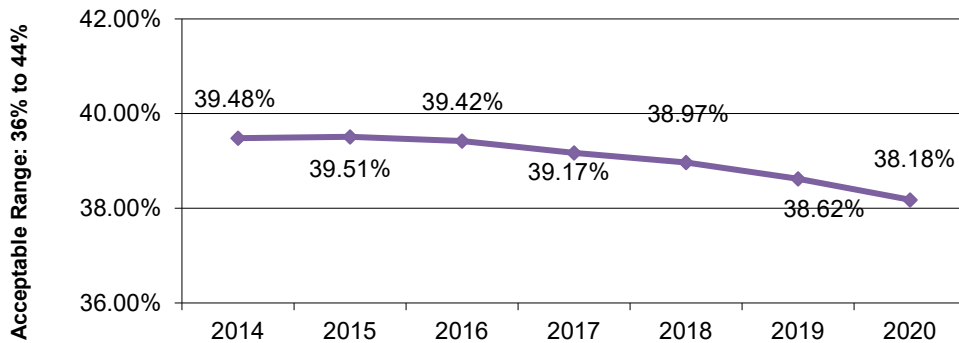


Figure 2: Average Level of Uniformity shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Case law indicates that this is the most important measure of fairness within a taxing jurisdiction.

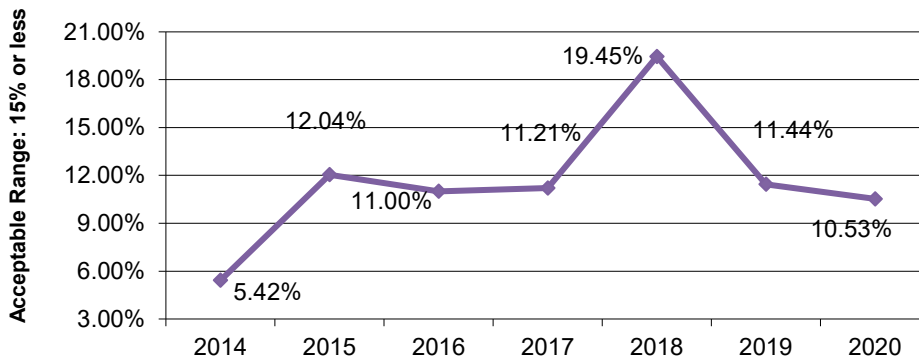
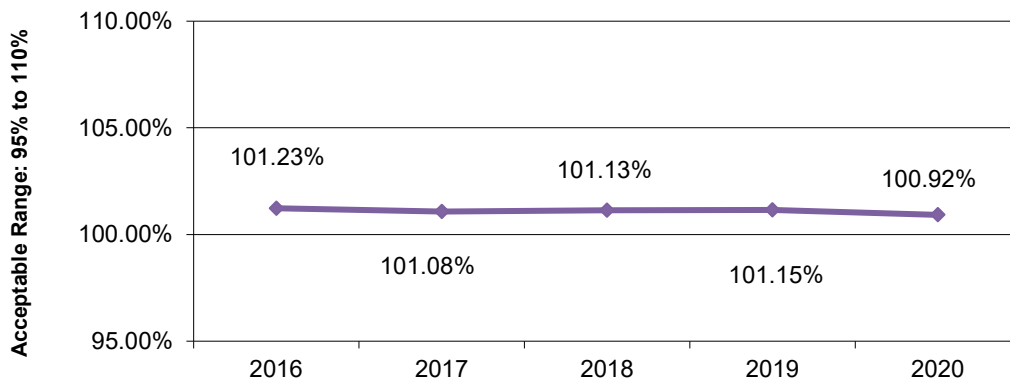


Figure 3: Average Level of Assessment Bias shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



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 2020.

Figure 4: Total Assessed Value shows the changes in property values since 2010.

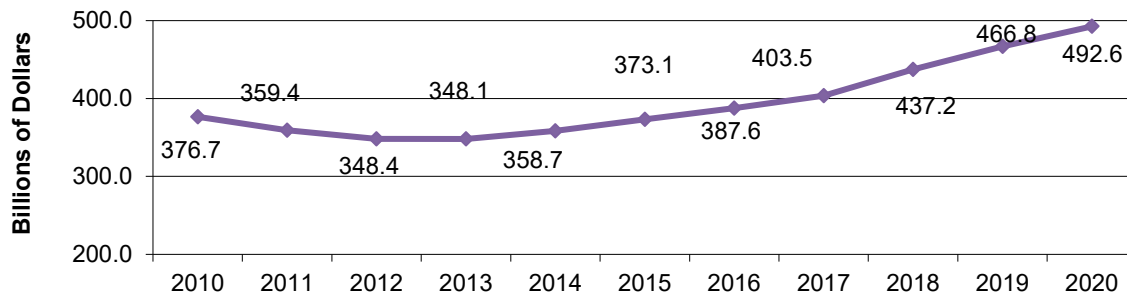


Figure 5: Average Millage Rate shows the average millage rate since 2014.

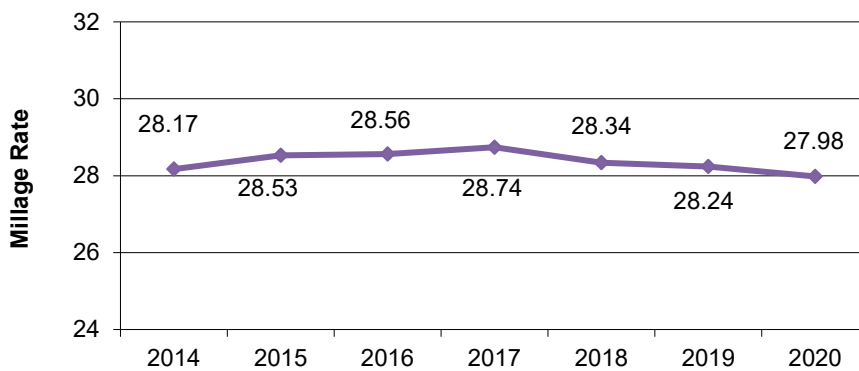


Table 3: 2021 Property Tax Millage Rates shows the unincorporated mill rates that include county, school, fire and special tax district mill rates. Figures are shown for calendar years (CY).

<i>COUNTY</i>	<i>CY2017</i>	<i>CY2018</i>	<i>CY2019</i>	<i>CY2020</i>	<i>CY2021</i>
<i>Appling</i>	27.844	27.842	27.372	26.814	25.826
<i>Atkinson</i>	32.172	32.172	32.172	32.146	32.120
<i>Bacon</i>	28.727	28.711	28.711	28.594	27.245
<i>Baker</i>	24.586	24.411	24.411	25.372	25.231
<i>Baldwin</i>	25.510	25.510	25.510	25.430	25.790
<i>Banks</i>	24.434	23.427	23.427	22.930	22.342
<i>Barrow</i>	29.116	30.249	29.749	29.430	29.414
<i>Bartow</i>	28.000	27.860	27.860	27.470	26.676
<i>Ben Hill</i>	34.795	34.791	34.791	34.756	34.359
<i>Berrien</i>	31.710	31.710	31.710	31.710	31.684
<i>Bibb</i>	37.466	39.966	20.331	20.331	20.331
<i>Bleckley</i>	29.386	29.119	29.169	29.117	29.117
<i>Brantley</i>	32.977	32.616	31.366	31.850	30.790
<i>Brooks</i>	29.206	28.712	28.319	26.772	27.938
<i>Bryan</i>	24.361	25.375	25.375	24.889	24.574
<i>Bulloch</i>	22.025	21.767	21.767	20.751	20.168
<i>Burke</i>	22.372	22.294	22.294	21.917	21.886
<i>Butts</i>	30.973	30.430	29.430	30.169	29.047
<i>Calhoun</i>	31.704	34.547	34.547	36.213	35.136
<i>Camden</i>	30.610	30.060	29.405	33.190	32.272
<i>Candler</i>	26.825	27.854	26.854	27.379	27.294
<i>Carroll</i>	26.340	26.259	26.259	25.666	25.637
<i>Catoosa</i>	24.706	23.905	23.905	23.140	20.924
<i>Charlton</i>	36.400	36.080	36.080	35.610	35.610
<i>Chatham</i>	34.314	36.564	36.485	36.375	35.625
<i>Chattahoochee</i>	25.653	26.250	26.250	26.319	26.264
<i>Chattooga</i>	29.040	27.574	27.574	27.958	26.6178
<i>Cherokee</i>	28.812	28.588	28.415	28.415	27.138
<i>Clarke</i>	33.950	33.950	33.950	33.950	33.700
<i>Clay</i>	30.346	30.373	30.373	30.369	30.363
<i>Clayton</i>	35.691	35.596	35.596	35.089	34.746
<i>Clinch</i>	33.853	33.353	28.853	33.342	33.326
<i>Cobb</i>	28.750	30.350	30.350	30.350	30.350
<i>Coffee</i>	24.378	24.292	24.286	24.286	24.266
<i>Colquitt</i>	27.216	26.079	24.490	24.715	24.283
<i>Columbia</i>	27.937	27.839	27.747	27.747	27.371
<i>Cook</i>	28.920	28.917	28.917	28.873	28.873
<i>Coweta</i>	29.310	29.320	29.270	26.502	26.326
<i>Crawford</i>	30.030	30.030	30.030	31.280	30.030

COUNTY	CY2017	CY2018	CY2019	CY2020	CY2021
<i>Crisp</i>	30.724	30.623	29.476	29.698	29.653
<i>Dade</i>	23.993	23.807	23.807	23.337	22.388
<i>Dawson</i>	23.916	23.916	23.916	23.663	22.625
<i>Decatur</i>	31.378	31.288	30.572	31.234	29.645
<i>Dekalb</i>	44.090	43.990	43.890	43.890	51.736
<i>Dodge</i>	25.546	25.534	25.534	26.224	25.821
<i>Dooly</i>	34.459	34.459	34.459	35.404	35.404
<i>Dougherty</i>	40.175	43.175	43.065	42.961	42.896
<i>Douglas</i>	31.718	31.113	31.113	34.163	33.113
<i>Early</i>	25.750	25.724	25.724	24.988	25.464
<i>Echols</i>	34.633	34.616	34.616	34.594	34.636
<i>Effingham</i>	30.118	29.695	28.171	28.021	27.397
<i>Elbert</i>	31.418	29.095	26.995	27.182	24.013
<i>Emanuel</i>	28.770	28.708	29.016	29.187	27.636
<i>Evans</i>	25.273	25.889	25.640	25.463	25.366
<i>Fannin</i>	15.406	15.406	15.406	14.253	14.021
<i>Fayette</i>	29.095	28.978	28.649	28.343	28.204
<i>Floyd</i>	30.148	30.086	30.036	30.436	30.184
<i>Forsyth</i>	27.754	27.654	27.654	27.614	24.266
<i>Franklin</i>	27.931	26.863	26.613	27.803	27.513
<i>Fulton</i>	36.606	28.226	39.835	39.672	36.6800
<i>Gilmer</i>	24.603	22.941	22.941	21.996	19.846
<i>Glascocock</i>	28.630	28.616	28.616	28.636	29.637
<i>Glynn</i>	26.110	26.110	23.590	23.590	23.100
<i>Gordon</i>	29.636	28.803	28.803	28.650	28.015
<i>Grady</i>	27.690	29.090	29.090	30.990	30.884
<i>Greene</i>	20.209	21.611	20.133	20.856	18.949
<i>Gwinnett</i>	35.360	35.069	34.919	36.010	35.760
<i>Habersham</i>	27.278	26.713	25.063	26.223	25.955
<i>Hall</i>	27.850	28.150	28.097	27.852	26.570
<i>Hancock</i>	31.198	31.213	31.213	31.984	31.955
<i>Haralson</i>	28.838	29.557	33.637	29.398	32.325
<i>Harris</i>	27.200	26.540	27.190	27.640	26.640
<i>Hart</i>	19.380	19.772	19.272	19.366	18.549
<i>Heard</i>	22.583	22.228	22.228	22.192	21.971
<i>Henry</i>	38.361	38.361	38.361	34.416	34.416
<i>Houston</i>	24.432	24.409	23.232	24.409	24.295
<i>Irwin</i>	31.516	31.500	30.550	31.500	31.500
<i>Jackson</i>	33.048	32.812	30.974	32.740	31.775
<i>Jasper</i>	35.504	33.894	33.894	32.817	31.429
<i>Jeff Davis</i>	28.880	29.380	29.380	29.380	29.380
<i>Jefferson</i>	34.026	33.956	33.956	32.779	32.686

COUNTY	CY2017	CY2018	CY2019	CY2020	CY2021
<i>Jenkins</i>	25.675	25.661	25.661	25.097	24.103
<i>Johnson</i>	30.185	30.193	30.193	30.223	30.227
<i>Jones</i>	35.985	35.985	35.985	35.985	35.962
<i>Lamar</i>	30.311	30.472	30.472	31.657	30.065
<i>Lanier</i>	32.702	32.676	32.676	32.544	32.421
<i>Laurens</i>	21.848	21.868	21.868	21.827	21.803
<i>Lee</i>	31.916	33.703	33.703	33.098	27.430
<i>Liberty</i>	36.266	37.045	35.501	36.501	36.345
<i>Lincoln</i>	31.165	32.165	31.165	31.134	26.668
<i>Long</i>	31.795	31.792	31.792	31.771	31.572
<i>Lowndes</i>	28.063	27.605	27.322	27.041	26.616
<i>Lumpkin</i>	28.928	28.371	27.872	26.380	25.598
<i>Macon</i>	29.302	29.070	29.070	28.982	30.061
<i>Madison</i>	31.280	31.189	30.189	30.740	30.527
<i>Marion</i>	23.821	23.825	23.825	23.876	23.717
<i>McDuffie</i>	27.490	28.490	28.490	28.190	26.499
<i>McIntosh</i>	26.574	26.574	25.574	28.167	27.839
<i>Meriwether</i>	33.932	35.144	32.574	33.497	31.915
<i>Miller</i>	36.907	37.967	36.884	37.853	37.853
<i>Mitchell</i>	35.970	35.271	35.271	34.792	34.792
<i>Monroe</i>	29.065	29.047	29.047	28.733	28.027
<i>Montgomery</i>	29.699	29.816	29.816	30.458	29.700
<i>Morgan</i>	25.907	25.569	25.569	24.789	24.562
<i>Murray</i>	24.694	24.694	24.694	24.603	24.603
<i>Muscogee</i>	40.501	40.971	40.501	40.501	40.501
<i>Newton</i>	34.333	34.333	33.441	33.596	30.325
<i>Oconee</i>	23.686	23.686	23.686	23.186	23.150
<i>Oglethorpe</i>	30.193	29.720	29.720	21.813	25.620
<i>Paulding</i>	30.549	30.128	30.129	29.700	29.060
<i>Peach</i>	31.689	31.535	31.535	31.308	31.222
<i>Pickens</i>	23.553	23.376	23.176	22.443	21.789
<i>Pierce</i>	27.137	27.036	27.036	26.921	26.506
<i>Pike</i>	34.273	34.558	34.558	31.659	31.399
<i>Polk</i>	27.212	27.555	27.555	24.089	24.040
<i>Pulaski</i>	28.767	28.740	28.745	28.781	28.681
<i>Putnam</i>	22.546	24.980	24.602	24.228	22.785
<i>Quitman</i>	31.992	31.982	31.982	33.818	33.844
<i>Rabun</i>	18.800	19.604	19.604	19.396	18.750
<i>Randolph</i>	35.440	35.301	35.301	37.985	35.929
<i>Richmond</i>	32.438	32.626	31.584	30.153	31.046
<i>Rockdale</i>	45.510	45.090	45.090	42.616	39.407

<i>COUNTY</i>	<i>CY2017</i>	<i>CY2018</i>	<i>CY2019</i>	<i>CY2020</i>	<i>CY2021</i>
<i>Schley</i>	31.286	31.176	31.176	33.426	33.467
<i>Screven</i>	29.886	30.210	29.167	29.409	28.506
<i>Seminole</i>	31.779	30.871	30.871	32.932	32.833
<i>Spalding</i>	37.174	38.211	37.222	36.490	36.362
<i>Stephens</i>	32.210	31.710	31.710	31.580	31.270
<i>Stewart</i>	26.662	26.664	26.664	26.673	26.655
<i>Sumter</i>	31.449	31.449	31.449	31.346	30.288
<i>Talbot</i>	29.988	30.057	30.057	30.061	28.985
<i>Taliaferro</i>	38.596	38.502	38.502	38.446	38.426
<i>Tattnell</i>	27.723	28.205	28.205	27.174	27.168
<i>Taylor</i>	23.790	23.480	23.480	23.725	23.530
<i>Telfair</i>	31.991	32.173	32.173	31.809	31.277
<i>Terrell</i>	29.984	29.984	29.984	30.984	30.984
<i>Thomas</i>	23.962	23.569	21.834	22.784	22.203
<i>Tift</i>	30.461	30.320	30.364	30.428	29.856
<i>Toombs</i>	23.708	23.613	22.613	24.631	24.081
<i>Towns</i>	13.831	13.351	13.024	12.814	12.058
<i>Treutlen</i>	26.478	26.988	26.988	26.934	26.950
<i>Troup</i>	30.160	30.159	30.160	30.160	30.160
<i>Turner</i>	31.989	31.989	31.989	31.981	31.961
<i>Twiggs</i>	36.200	36.200	36.200	36.200	36.180
<i>Union</i>	17.566	17.893	17.893	18.918	15.759
<i>Upson</i>	33.620	30.660	30.640	28.210	26.350
<i>Walker</i>	26.460	26.457	26.457	26.691	25.717
<i>Walton</i>	33.265	33.440	32.105	33.412	32.580
<i>Ware</i>	32.694	32.636	32.636	31.707	31.365
<i>Warren</i>	30.358	30.358	30.358	31.290	31.077
<i>Washington</i>	30.328	30.195	30.133	30.216	29.972
<i>Wayne</i>	30.923	35.923	35.923	34.886	33.719
<i>Webster</i>	26.467	26.467	26.467	26.467	26.467
<i>Wheeler</i>	32.359	32.193	32.193	32.003	31.754
<i>White</i>	27.958	28.231	28.231	28.144	26.810
<i>Whitfield</i>	31.523	31.506	28.068	30.506	33.866
<i>Wilcox</i>	33.360	33.333	33.333	33.326	30.873
<i>Wilkes</i>	28.426	28.175	28.175	29.657	29.136
<i>Wilkinson</i>	34.440	34.440	34.440	34.440	34.406
<i>Worth</i>	28.651	28.651	28.060	28.651	28.601

Property tax continues to be the primary revenue source for local governments. Currently, approximately \$14.1 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 from property taxes in Georgia.

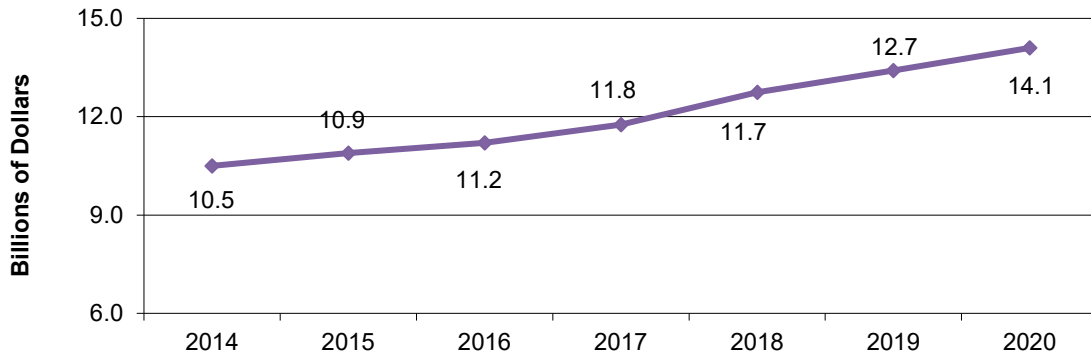


Figure 7: 2020 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for state, county and school purposes.

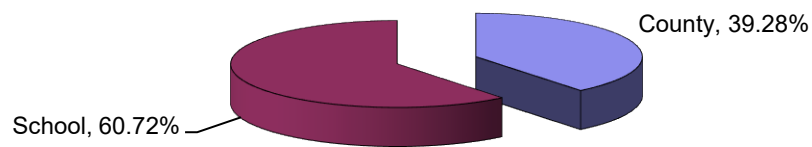


Figure 8: 2020 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county property tax revenue in billions of dollars.

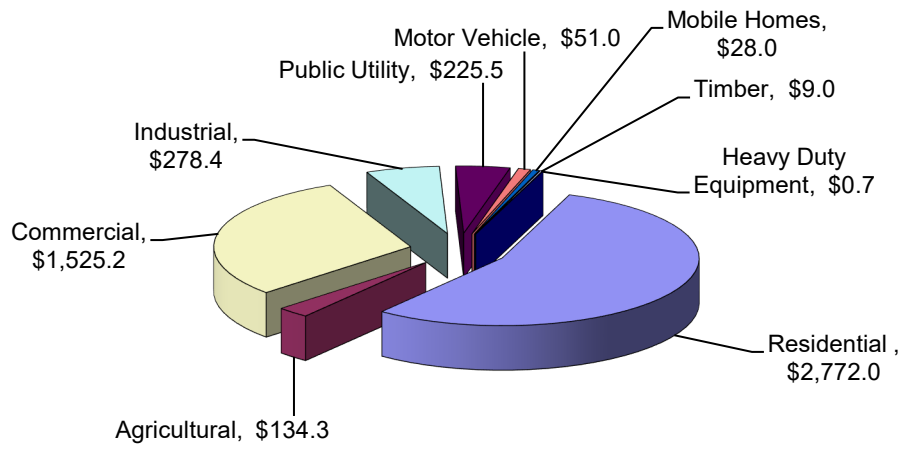


Figure 9: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2020 for county tax purposes and a five-year comparison.

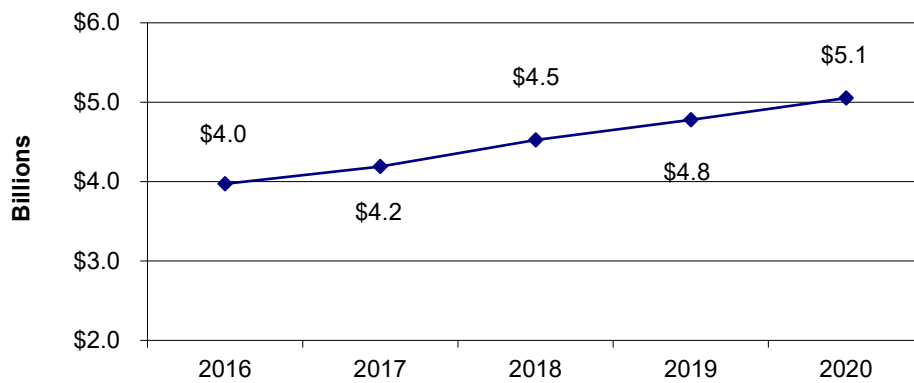


Figure 10: 2020 School Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for board of education tax purposes in billion of dollars.

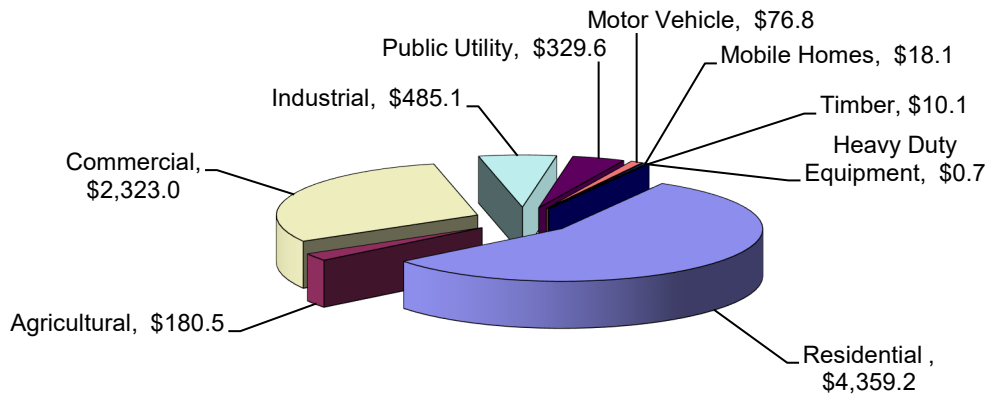


Figure 11: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.

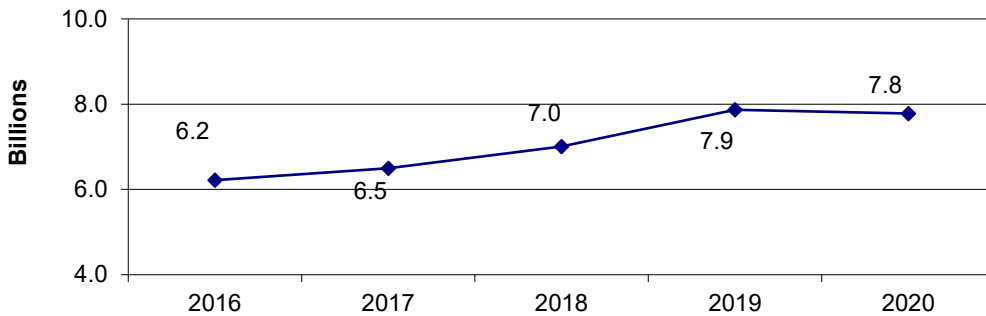
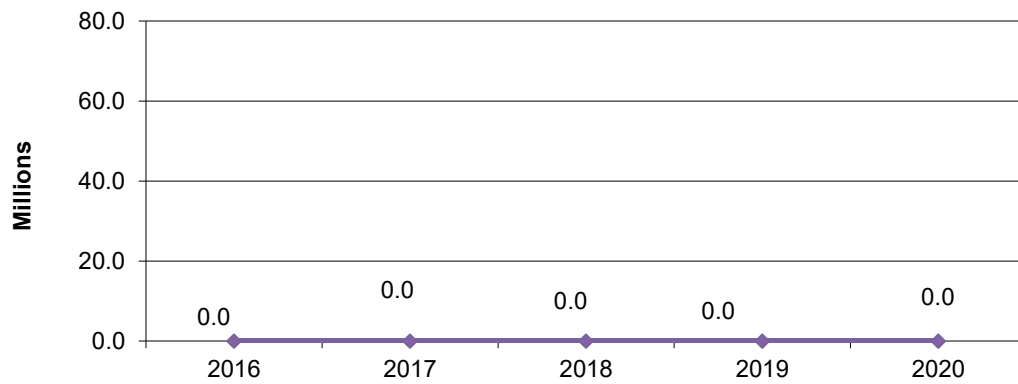


Figure 12: 2020 State Tax Revenue by Property Class

The State has phased out the State’s portion of property tax revenues which began to decrease 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 anticipated 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, is conscientious in following proper appraisal methodology, and works well with taxpayers and other county tax officials. Other Performance Reviews have found dysfunctional boards which have established property values with no documentation to support the board's appraisals, without adherence to proper appeal procedures, and which lack good customer service to taxpayers.

List of Counties Where Performance Reviews Occurred

2021						
2020						
2019						
2018	Treutlen					
2017	Fulton					
2016	Echols	Hart	Spalding			
2015						
2014	Candler	Wayne				
2013	Fannin					
2012	Floyd	Lincoln				
2011						
2010	Pierce					
2009	Camden	Jones	Effingham			
2008	Jefferson					
2007	Brantley	Crawford	Telfair			
2006	Bibb	Fulton	Habersham	Lamar	Morgan	Whitfield
2005	Charlton	Gilmer	Ware	Wheeler		
2004	Dade	Hart	Liberty	Madison		
2003	Douglas	Johnson	Richmond			

Public Utilities

O.C.G.A. § 48-2-18 requires the Commissioner to annually propose assessments for public utility property and to ensure that these properties are assessed at the same overall average assessment level as other property in the county. Each utility company is required to annually return its 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 2020 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 2021 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2020 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 the board's own ratio 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 2015.

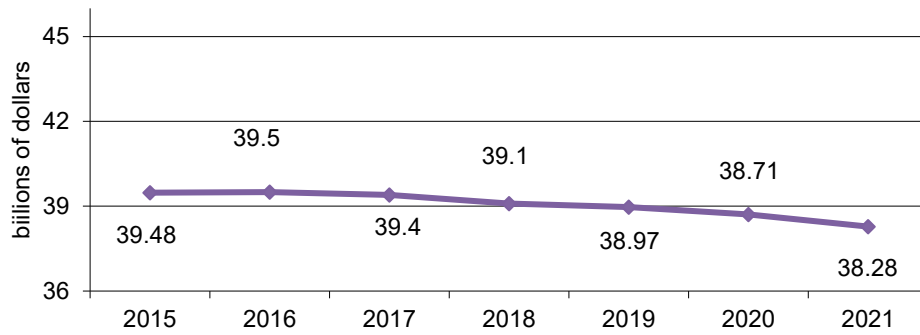


Figure 15: Trend of Average Proposed Public Utility Equalization Ratios shows the trend of the statewide proposed public utility equalization ratios.

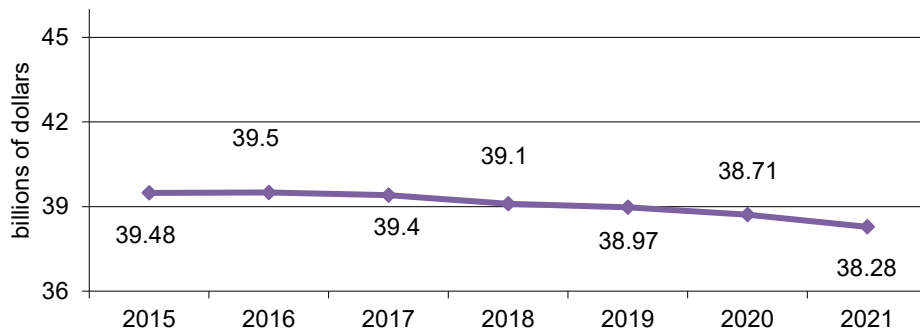


Figure 16: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

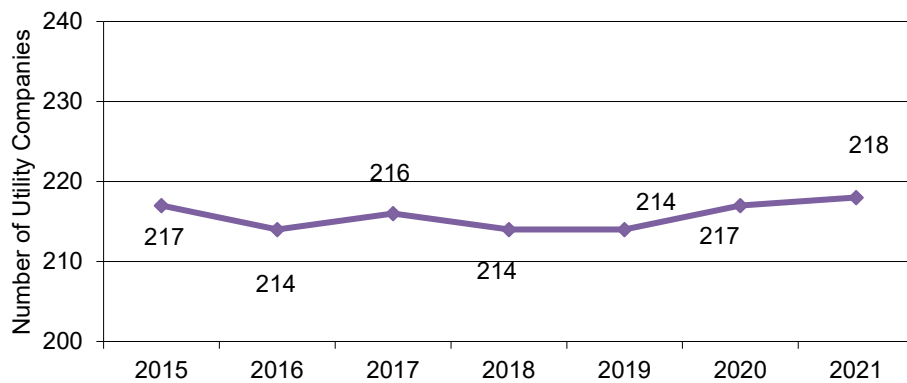


Table 4: 2020 Ratios Used to Propose 2021 Public Utility Assessments shows each county's proposed equalization ratio for assessment of the public utility properties.

Appling	38.01	Dade	39.04	Jefferson	39.68	Richmond	37.26
Atkinson	37.43	Dawson	39.19	Jenkins	42.31	Rockdale	37.82
Bacon	38.21	Decatur	37.10	Johnson	39.84	Schley	37.45
Baker	39.12	Dekalb	38.07	Jones	39.36	Screven	38.14
Baldwin	35.74	Dodge	38.33	Lamar	38.94	Seminole	38.43
Banks	38.83	Dooley	35.01	Lanier	39.69	Spalding	39.34
Barrow	37.24	Dougherty	40.70	Laurens	37.78	Stephens	37.15
Bartow	37.12	Douglas	38.72	Lee	34.53	Stewart	38.82
Ben Hill	39.72	Early	40.93	Liberty	38.08	Sumter	39.07
Berrien	36.21	Echols	36.42	Lincoln	38.86	Talbot	35.88
Bibb	39.32	Effingham	38.72	Long	38.29	Taliaferro	41.36
Bleckley	40.80	Elbert	39.70	Lowndes	38.26	Tattnall	38.45
Brantley	35.21	Emanuel	38.38	Lumpkin	39.94	Taylor	39.22
Brooks	38.50	Evans	37.71	Macon	35.27	Telfair	37.80
Bryan	39.57	Fannin	36.55	Madison	38.09	Terrell	38.36
Bulloch	38.12	Fayette	39.06	Marion	41.15	Thomas	37.37
Burke	40.70	Floyd	38.90	McDuffie	37.77	Tift	34.87
Butts	39.30	Forsyth	39.37	McIntosh	39.36	Toombs	39.92
Calhoun	39.20	Franklin	38.25	Meriwether	39.52	Towns	37.66
Camden	37.08	Fulton	37.43	Miller	37.08	Treutlen	38.62
Candler	40.90	Gilmer	38.82	Mitchell	39.14	Troup	39.07
Carroll	39.03	Glascokk	38.35	Monroe	39.65	Turner	
Catoosa	35.73	Glynn	37.45	Montgomery	36.83	Twiggs	37.54
Charlton	35.10	Gordon	38.60	Morgan	40.39	Union	37.34
Chatham	37.05	Grady	39.07	Murray	37.15	Upson	38.44
Chattahoochee	38.01	Greene	37.46	Muscogee	37.13	Walker	34.00
Chattooga	36.83	Gwinnett	38.49	Newton	38.12	Walton	38.83
Cherokee	38.02	Habersham	36.29	Oconee	38.55	Ware	38.28
Clarke	38.97	Hall	38.53	Oglethorpe	38.99	Warren	39.09
Clay	40.32	Hancock	39.46	Paulding	39.60	Washington	40.53
Clayton	38.45	Haralson	39.10	Peach	35.39	Wayne	37.31
Clinch		Harris	40.63	Pickens	39.74	Webster	38.33
Cobb	38.63	Hart	36.48	Pierce	38.09	Wheeler	38.16
Coffee		Heard	40.87	Pike	38.78	White	36.51
Colquitt	36.30	Henry	39.20	Polk	38.11	Whitfield	37.54
Columbia	39.78	Houston	35.14	Pulaski	37.30	Wilcox	
Cook	35.79	Irwin	36.45	Putnam	40.65	Wilkes	39.47
Coweta		Jackson	38.38	Quitman	37.60	Wilkinson	38.19
Crawford		Jasper	39.23	Rabun	38.03	Worth	35.40
Crisp	39.58	Jeff Davis	38.90	Randolph	38.89	Average	38.28

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 1983 legislation provided for a 30% level of assessment or 75% of the value at which other taxable real property is assessed. The decrease in the level of assessment, creates a **tax shift**⁷ from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, in the same manner as any exemption for one class of taxpayers shifts the tax burden to another class of property owners.

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

⁷ **Tax Shift** - Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, taxpayers in the preferential tax assessment program are afforded an exemption equal to the difference between an assessment of 40% of fair market value and 30% of fair market value, while the property of residential, commercial, industrial, and other classes of taxpayers is assessed at 40% of fair market value only. As a consequence, the other classes of taxpayers are bearing more of the tax burden.

Table 5: Preferential Agricultural Assessment Fiscal Impact shows the total number of parcels and the total dollar tax shift, and the percentage change of each category since 1990. The number of parcels that were in the program was highest in 1997 and has been steadily declining since that time.

Year	Parcels	Percent Change	Total Value Eliminated	Percent Change	Total Tax Shift	Percent Change
1990	19,947	-	\$176,780,216	-	\$4,010,259	-
1991	23,086	15.70%	\$204,261,412	15.55%	\$4,657,783	16.10%
1992	23,243	0.68%	\$180,985,796	-11.40%	\$4,232,187	-9.14%
1993	18,388	-20.89%	\$145,151,076	-19.80%	\$3,542,375	-16.30%
1994	17,836	-3.00%	\$137,170,751	-5.50%	\$3,362,403	-5.08%
1995	22,226	24.61%	\$165,278,063	20.49%	\$4,249,807	26.39%
1996	23,501	5.74%	\$174,157,485	5.37%	\$4,410,076	3.77%
1997	23,915	1.76%	\$181,350,311	4.13%	\$4,654,542	5.54%
1998	23,340	-2.40%	\$189,169,970	4.31%	\$4,701,626	1.01%
1999	22,634	-3.02%	\$191,204,332	1.08%	\$4,760,183	1.25%
2000	22,449	-0.82%	\$191,352,938	0.08%	\$4,824,066	1.34%
2001	20,582	-8.32%	\$195,076,035	1.95%	\$5,011,186	3.88%
2002	18,302	-11.02%	\$182,041,147	-6.68%	\$4,768,802	-4.84%
2003	16,435	-10.20%	\$177,696,254	-2.39%	\$4,803,802	0.73%
2005	13,020	-3.90%	\$194,743,119	22.80%	\$4,270,954	-0.78%
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%
2020	2,056	-3.61%	\$28,925,867	-4.46%	\$822,031	-5.82%

Table 6: Preferential Agricultural Assessment for 2020 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact.

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
APPLING	926	6,414,750	81,737	87,253	168,990
ATKINSON	48	1,027,085	17,817	15,200	33,017
BACON	34	561,037	7,648	8,394	16,042
BAKER	73	2,441,164	27,583	34,355	61,938
BALDWIN	0	0	0	0	0
BANKS	4	56,889	479	826	1,305
BARROW	0	0	0	0	0
BARTOW	26	345,517	3,062	6,444	9,506
BEN HILL	0	0	0	0	0
BERRIEN	1	22,820	381	342	723
BIBB	2	12,444	253	230	483
BLECKLEY	0	0	0	0	0
BRANTLEY	1	2,743	38	46	84
BROOKS	14	829,203	10,429	12,281	22,710
BRYAN	5	85,990	715	1,425	2,140
BULLOCH	5	234,175	2,771	2,088	4,859
BURKE	16	336,796	1,882	4,592	6,474
BUTTS	4	180,795	2,388	2,885	5,273
CALHOUN	16	425,282	7,076	8,326	15,402
CAMDEN	5	124,563	1,967	1,993	3,960
CANDLER	0	0	0	0	0
CARROLL	18	352,843	2,706	6,350	9,056
CATOOSA	0	0	0	0	0
CHARLTON	0	0	0	0	0
CHATHAM	0	0	0	0	0
CHATTAHOOCHEE	3	34,392	298	607	905
CHATTOOGA	1	9,305	145	115	260
CHEROKEE	0	0	0	0	0
CLARKE	0	0	0	0	0
CLAY	1	44,530	766	587	1,353

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CLAYTON	0	0	0	0	0
CLINCH	0	0	0	0	0
COBB	0	0	0	0	0
COFFEE	46	1,099,537	8,526	17,628	26,154
COLQUITT	1	16,594	201	154	355
COLUMBIA	0	0	0	0	0
COOK	23	235,517	2,794	4,006	6,800
COWETA	0	0	0	0	0
CRAWFORD	4	41,295	579	712	1,291
CRISP	2	56,412	652	936	1,588
DADE	7	154,900	1,240	2,375	3,615
DAWSON	0	0	0	0	0
DECATUR	29	1,106,914	11,161	16,493	27,654
DEKALB	0	0	0	0	0
DODGE	2	74,892	915	1,048	1,963
DOOLY	16	437,065	8,304	7,170	15,474
DOUGHERTY	2	272,210	4,238	4,959	9,197
DOUGLAS	0	0	0	0	0
EARLY	12	442,468	4,203	6,853	11,056
ECHOLS	0	0	0	0	0
EFFINGHAM	0	0	0	0	0
ELBERT	2	17,464	196	278	474
EMANUEL	12	253,245	2,970	3,545	6,515
EVANS	21	292,920	2,814	4,107	6,921
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	102,040	820	1,425	2,245
GLASCOCK	4	33,253	406	546	952
GLYNN	0	0	0	0	0

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
GORDON	32	348,688	3,346	6,644	9,990
GRADY	3	255,636	4,446	3,477	7,923
GREENE	0	0	0	0	0
GWINNETT	0	0	0	0	0
HABERSHAM	6	22,417	262	301	563
HALL	0	0	0	0	0
HANCOCK	30	515,483	9,159	7,328	16,487
HARALSON	0	0	0	0	0
HARRIS	0	0	0	0	0
HART	0	0	0	0	0
HEARD	0	0	0	0	0
HENRY	0	0	0	0	0
HOUSTON	0	0	0	0	0
IRWIN	35	419,210	6,233	6,574	12,807
JACKSON	3	21,130	189	446	635
JASPER	2	16,700	243	292	535
JEFF DAVIS	9	329,335	5,065	4,611	9,676
JEFFERSON	5	175,829	2,988	2,776	5,764
JENKINS	19	290,710	2,964	4,332	7,296
JOHNSON	1	7,317	112	109	221
JONES	0	0	0	0	0
LAMAR	0	0	0	0	0
LANIER	6	118,083	1,859	1,983	3,842
LAURENS	3	36,688	263	538	801
LEE	7	930,390	13,117	17,677	30,794
LIBERTY	0	0	0	0	0
LINCOLN	0	0	0	0	0
LONG	1	7,616	120	122	242
LOWNDES	0	0	0	0	0
LUMPKIN	0	0	0	0	0
MACON	15	294,761	3,108	5,435	8,543
MADISON	0	0	0	0	0
MARION	1	13,949	99	234	333

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
MCDUFFIE	1	11,603	99	228	327
MCINTOSH	0	0	0	0	0
MERIWETHER	1	8,490	113	160	273
MILLER	5	80,009	1,325	1,617	2,942
MITCHELL	44	1,158,431	21,670	18,635	40,305
MONROE	0	0	0	0	0
MONTGOMERY	0	0	0	0	0
MORGAN	1	17,662	189	248	437
MURRAY	1	4,210	38	65	103
MUSCOGEE	6	95,568	1,276	2,229	3,505
NEWTON	0	0	0	0	0
OCONEE	0	0	0	0	0
OGLETHORPE	2	32,100	0	700	700
PAULDING	0	0	0	0	0
PEACH	2	110,860	1,597	1,874	3,471
PICKENS	0	0	0	0	0
PIERCE	0	0	0	0	0
PIKE	0	0	0	0	0
POLK	0	0	0	0	0
PULASKI	13	294,327	4,134	4,116	8,250
PUTNAM	0	0	0	0	0
QUITMAN	0	0	0	0	0
RABUN	0	0	0	0	0
RANDOLPH	42	821,816	15,883	14,526	30,409
RICHMOND	0	0	0	0	0
ROCKDALE	0	0	0	0	0
SCHLEY	5	67,788	830	1,280	2,110
SCREVEN	75	454,097	6,135	7,093	13,228
SEMINOLE	20	952,504	15,364	15,275	30,639
SPALDING	0	0	0	0	0
STEPHENS	0	0	0	0	0
STEWART	22	255,430	2,968	3,845	6,813
SUMTER	27	196,900	2,596	3,576	6,172

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	607	534	1,141
TATTNALL	20	179,812	2,369	2,517	4,886
TAYLOR	7	110,930	933	1,698	2,631
TELFAIR	12	41,431	677	641	1,318
TERRELL	28	485,133	6,549	8,482	15,031
THOMAS	1	182,386	1,265	2,579	3,844
TIFT	0	0	0	0	0
TOOMBS	23	215,981	1,864	3,148	5,012
TOWNS	0	0	0	0	0
TREUTLEN	0	0	0	0	0
TROUP	0	0	0	0	0
TURNER	9	59,968	959	958	1,917
TWIGGS	0	0	0	0	0
UNION	0	0	0	0	0
UPSON	0	0	0	0	0
WALKER	2	75,781	704	1,319	2,023
WALTON	1	17,642	188	378	566
WARE	73	249,399	3,801	4,107	7,908
WARREN	0	0	0	0	0
WASHINGTON	3	17,141	166	292	458
WAYNE	8	139,661	2,363	2,509	4,872
WEBSTER	1	17,790	160	311	471
WHEELER	0	0	0	0	0
WHITE	0	0	0	0	0
WHITFIELD	1	12,474	104	234	338
WILCOX	7	196,566	3,584	2,967	6,551
WILKES	15	187,136	2,276	3,277	5,553
WILKINSON	1	14,168	205	283	488
WORTH	1	147,992	1,859	2,294	4,153
TOTAL	2,056	28,925,867	378,583	443,448	822,031

Figure 17: Preferential Agricultural Total Tax Dollar illustrates the amount of tax dollars shifted as a result of the Preferential Agricultural Assessment program for the last 10 years.

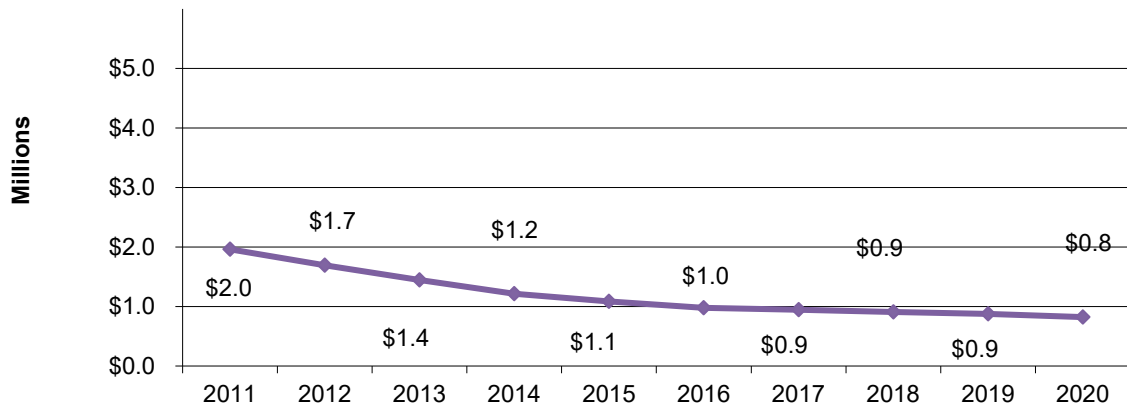
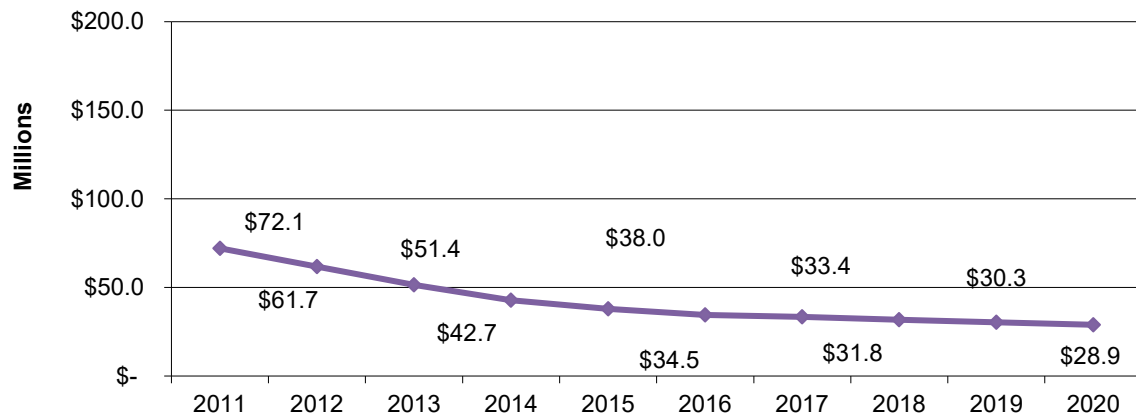


Figure 18: Preferential Agricultural Assessed Value Eliminated illustrates the amount of assessed value eliminated as a result of the Preferential Agricultural Assessment program for the last 10 years.



Conservation Use Valuation

In 1991, the Legislature embraced the “current use” valuation concept by providing for the assessment of certain qualifying properties based on current use value rather than fair market value. The legislation also provided for the Commissioner to annually develop a table of current use values to be used in all counties. The table of current use values is based upon a specific formula which takes into account the amount of income the land is capable of producing when growing certain crops and timber and factors found in market data using only farmer-to-farmer land sales. The data is grouped into nine agricultural districts in Georgia.

Unlike the Preferential Agricultural Assessment Program, in which assessments are based on 30% of fair market value rather than 40%, the valuation of property in Conservation Use Covenants is most significant in the urban areas of north Georgia and other parts of the State where strong residential and commercial development is occurring. As a result, agricultural landowners’ tax savings are generally greatest in these transitional areas.

The effect of this special assessment program is a **tax shift**⁸ from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, just as any exemption for one class of taxpayers shifts the tax burden to other classes of taxpayers. Several reports, graphs, and charts are being included in this report to show the fiscal impact of Conservation Use Valuation.

⁸ **Tax Shift** - Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers is assessed at fair market value only. As a consequence, the other classes of taxpayers are bearing more of the tax burden.

Table 7: Conservation Use Fiscal Impact below represents the 10 counties, ranked by total tax shift, most affected by Conservation Use Assessment. The table lists, by county, the number of applications (parcel count), and assessed value eliminated from the digest, amount of tax shift for each of the tax types, and the total tax shift.

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Cherokee	1,838	\$260,076,573	\$1,355,519	\$5,058,489	\$6,414,008
Mitchell	1,958	\$176,781,802	\$3,306,880	\$2,835,793	\$6,142,673
Oconee	2,093	\$244,052,855	\$1,639,558	\$4,026,872	\$5,666,430
Forsyth	719	\$220,941,289	\$1,264,005	\$4,356,520	\$5,620,525
Hall	1,970	\$244,588,993	\$1,186,990	\$4,214,582	\$5,401,572
Jackson	2,951	\$174,198,402	\$1,583,328	\$3,497,011	\$5,080,339
Meriwether	2,590	\$156,810,843	\$2,092,327	\$2,946,319	\$5,038,646
Worth	2076	\$168,336,856	\$2,114,311	\$2,609,221	\$4,723,532
Brooks	1,881	\$166,151,246	\$2,072,743	\$2,460,866	\$4,533,609
Lumpkin	1,658	\$160,680,910	\$1,568,769	\$2,599,174	\$4,167,943

Table 8: Conservation Use Valuation Assessment for Tax Year 2020 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 County, School, and the total tax dollar shift.

<i>County</i>	<i>Real Parcels</i>	<i>Assessed Value Eliminated</i>	<i>County Tax Shift</i>	<i>School Tax Shift</i>	<i>Total Tax Shift</i>
<i>APPLING</i>	133	1,686,003	21,483	22,933	44,416
<i>ATKINSON</i>	938	11,113,585	192,787	164,470	357,257
<i>BACON</i>	1,119	32,786,940	446,952	490,558	937,510
<i>BAKER</i>	401	33,813,985	382,279	475,864	858,143
<i>BALDWIN</i>	930	24,166,161	237,553	376,992	614,545
<i>BANKS</i>	1,941	84,255,037	709,343	1,222,625	1,931,968
<i>BARROW</i>	1,323	93,765,487	822,412	1,734,662	2,557,074
<i>BARTOW</i>	1,368	107,929,128	959,884	1,964,771	2,924,655
<i>BEN HILL</i>	699	23,381,989	389,217	423,448	812,665
<i>BERRIEN</i>	2,002	61,521,884	1,028,031	922,828	1,950,859
<i>BIBB</i>	559	21,153,631	430,074	391,194	821,268
<i>BLECKLEY</i>	869	37,448,178	555,221	534,985	1,090,206
<i>BRANTLEY</i>	1,081	21,114,388	296,539	350,710	647,249
<i>BROOKS</i>	1,881	166,151,246	2,072,743	2,460,866	4,533,609
<i>BRYAN</i>	310	12,096,867	100,573	200,506	301,079
<i>BULLOCH</i>	3,008	94,711,712	1,101,394	830,071	1,931,465
<i>BURKE</i>	1,688	81,664,345	456,422	1,113,412	1,569,834
<i>BUTTS</i>	1,204	67,916,549	897,110	1,083,948	1,981,058
<i>CALHOUN</i>	554	33,379,850	555,903	653,477	1,209,380
<i>CAMDEN</i>	1,049	32,029,279	505,742	512,468	1,018,210
<i>CANDLER</i>	1,134	46,874,901	580,264	656,249	1,236,513
<i>CARROLL</i>	2,411	85,148,220	652,425	1,526,344	2,178,769
<i>CATOOSA</i>	625	36,474,388	234,093	609,925	844,018
<i>CHARLTON</i>	815	25,127,368	462,846	431,939	894,785
<i>CHATHAM</i>	167	35,783,587	413,050	675,630	1,088,680
<i>CHATTAHOOCHEE</i>	109	2,110,598	18,305	37,244	55,549
<i>CHATTOOGA</i>	1,386	37,876,076	590,711	466,850	1,057,561
<i>CHEROKEE</i>	1,838	260,076,573	1,355,519	5,058,489	6,414,008
<i>CLARKE</i>	423	28,588,744	391,666	571,775	963,441
<i>CLAY</i>	534	14,384,025	247,290	189,534	436,824
<i>CLAYTON</i>	156	10,566,140	159,432	211,323	370,755
<i>CLINCH</i>	426	17,637,185	193,110	315,582	508,692
<i>COBB</i>	565	79,053,528	679,070	1,474,167	2,153,237
<i>COFFEE</i>	2,712	128,899,048	999,483	2,066,510	3,065,993
<i>COLQUITT</i>	2,628	134,668,645	1,641,259	1,247,705	2,888,964
<i>OLUMBIA</i>	4,979	86,398,975	590,883	1,581,101	2,171,984
<i>COOK</i>	1,299	61,331,599	727,515	1,043,312	1,770,827
<i>COWETA</i>	1,856	117,983,923	682,356	2,041,122	2,723,478

<i>County</i>	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CRAWFORD	1,094	20,373,231	286,014	351,438	637,452
CRISP	1,050	44,451,880	513,375	737,857	1,251,232
DADE	670	26,049,167	208,937	399,334	608,271
DAWSON	1,008	115,803,932	913,114	1,827,154	2,740,268
DECATUR	1,785	133,230,831	1,343,366	1,985,139	3,328,505
DEKALB	31	1,852,920	19,998	42,765	62,763
DODGE	1,888	34,286,516	419,118	480,011	899,129
DOOLY	1,579	79,772,688	1,515,681	1,308,591	2,824,272
DOUGHERTY	304	23,082,332	359,369	420,537	779,906
DOUGLAS	382	27,622,290	343,821	569,019	912,840
EARLY	1,603	80,337,906	763,210	1,244,273	2,007,483
ECHOLS	339	11,762,730	176,147	230,773	406,920
EFFINGHAM	2,210	108,962,368	820,269	1,767,914	2,588,183
ELBERT	1,747	60,903,914	685,358	970,321	1,655,679
EMANUEL	2,345	58,873,310	690,466	824,050	1,514,516
EVANS	537	19,236,514	180,302	269,734	450,036
FANNIN	1,760	131,353,794	507,288	1,364,897	1,872,185
FAYETTE	622	38,403,600	164,252	780,745	944,997
FLOYD	2,372	81,690,787	807,105	1,480,862	2,287,967
FORSYTH	719	220,941,289	1,264,005	4,356,520	5,620,525
FRANKLIN	2,650	107,794,083	1,140,162	1,832,499	2,972,661
FULTON	620	96,401,540	963,630	1,658,573	2,622,203
GILMER	2,053	116,450,669	935,418	1,626,001	2,561,419
GLASCOCK	590	11,687,956	142,920	191,776	334,696
GLYNN	217	18,049,816	88,415	293,737	382,152
GORDON	2,542	115,099,378	1,104,609	2,174,322	3,278,931
GRADY	2,258	94,824,263	1,648,994	1,289,610	2,938,604
GREENE	1,373	67,168,343	360,694	953,455	1,314,149
GWINNETT	661	100,557,170	698,872	2,151,084	2,849,956
HABERSHAM	1,942	142,060,040	1,659,545	1,905,593	3,565,138
HALL	1,970	244,588,993	1,186,990	4,214,582	5,401,572
HANCOCK	1,485	60,554,332	1,075,929	860,840	1,936,769
HARALSON	1,465	43,976,317	446,448	665,194	1,111,642
HARRIS	1,852	98,853,019	927,055	1,805,056	2,732,111
HART	1,865	82,780,647	472,677	1,089,062	1,561,739
HEARD	1,407	43,898,934	299,435	674,771	974,206
HENRY	1,478	90,949,305	799,262	2,148,950	2,948,212
HOUSTON	868	69,002,173	685,537	917,522	1,603,059
IRWIN	1,614	61,054,696	907,761	957,460	1,865,221
JACKSON	2,951	174,198,402	1,583,328	3,497,011	5,080,339
JASPER	1,707	101,087,845	1,469,110	1,766,308	3,235,418

<i>County</i>	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
<i>JEFF DAVIS</i>	1,107	23,447,143	360,617	328,260	688,877
<i>JEFFERSON</i>	1,644	53,929,716	916,320	851,442	1,767,762
<i>JENKINS</i>	874	32,328,163	329,586	481,754	811,340
<i>JOHNSON</i>	1,424	16,608,424	255,172	246,785	501,957
<i>JONES</i>	1,340	84,856,547	1,374,807	1,679,141	3,053,948
<i>LAMAR</i>	1,183	54,555,776	717,790	1,009,282	1,727,072
<i>LANIER</i>	646	25,044,237	394,447	420,593	815,040
<i>LAURENS</i>	2,807	57,754,879	414,045	855,028	1,269,073
<i>LEE</i>	610	58,186,530	820,314	1,105,544	1,925,858
<i>LIBERTY</i>	222	7,006,536	114,100	114,613	228,713
<i>LINCOLN</i>	1,068	27,659,396	310,892	550,256	861,148
<i>LONG</i>	593	21,338,960	334,915	343,045	677,960
<i>LOWNDES</i>	1,348	84,042,454	722,849	1,353,761	2,076,610
<i>LUMPKIN</i>	1,658	160,680,910	1,568,769	2,599,174	4,167,943
<i>MACON</i>	1,344	49,432,516	522,546	911,387	1,433,933
<i>MADISON</i>	2,383	99,423,632	1,268,664	1,689,208	2,957,872
<i>MARION</i>	934	20,602,265	146,771	345,129	491,900
<i>MCDUFFIE</i>	1,092	57,994,003	492,949	1,141,902	1,634,851
<i>MCINTOSH</i>	206	7,558,056	74,757	130,754	205,511
<i>MERIWETHER</i>	2,590	156,810,843	2,092,327	2,946,319	5,038,646
<i>MILLER</i>	945	39,922,253	661,113	807,068	1,468,181
<i>MITCHELL</i>	1,958	176,781,802	3,306,880	2,835,793	6,142,673
<i>MONROE</i>	1,658	96,619,839	1,274,126	1,502,052	2,776,178
<i>MONTGOMERY</i>	1,153	19,969,353	308,686	299,207	607,893
<i>MORGAN</i>	1,802	120,683,414	1,293,847	1,697,774	2,991,621
<i>MURRAY</i>	966	37,092,121	337,650	574,928	912,578
<i>MUSCOGEE</i>	153	12,940,598	159,703	301,788	461,491
<i>NEWTON</i>	1,032	71,840,372	927,890	1,421,577	2,349,467
<i>OCONEE</i>	2,093	244,052,855	1,639,558	4,026,872	5,666,430
<i>OGLETHORPE</i>	1,983	62,891,939	440	1,371,862	1,372,302
<i>PAULDING</i>	1,490	103,679,131	813,881	1,943,984	2,757,865
<i>PEACH</i>	681	49,944,786	719,355	844,317	1,563,672
<i>PICKENS</i>	650	51,177,607	389,615	758,964	1,148,579
<i>PIERCE</i>	1,535	53,800,740	575,217	875,446	1,450,663
<i>PIKE</i>	1,790	94,328,093	1,147,784	1,717,903	2,865,687
<i>POLK</i>	1,193	42,475,943	422,636	600,567	1,023,203
<i>PULASKI</i>	680	12,524,942	175,938	175,161	351,099
<i>PUTNAM</i>	800	42,275,937	341,505	666,776	1,008,281
<i>QUITMAN</i>	259	8,840,078	140,319	141,088	281,407
<i>RABUN</i>	749	61,842,390	619,166	580,329	1,199,495
<i>RANDOLPH</i>	1,211	48,348,527	933,028	854,560	1,787,588
<i>RICHMOND</i>	253	9,928,326	89,802	182,870	272,672

<i>County</i>	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
<i>ROCKDALE</i>	406	17,860,692	321,778	439,373	761,151
<i>SCHLEY</i>	630	24,751,244	303,178	467,501	770,679
<i>SCREVEN</i>	1,854	55,424,619	748,731	865,677	1,614,408
<i>SEMINOLE</i>	895	73,461,272	1,184,930	1,178,098	2,363,028
<i>SPALDING</i>	848	42,984,604	693,686	719,648	1,413,334
<i>STEPHENS</i>	789	24,132,885	359,821	402,295	762,116
<i>STEWART</i>	359	9,566,810	111,147	144,028	255,175
<i>SUMTER</i>	1,294	55,219,343	727,901	1,003,004	1,730,905
<i>TALBOT</i>	1,360	32,972,784	527,861	463,334	991,195
<i>TALIAFERRO</i>	656	12,852,295	263,381	231,341	494,722
<i>TATTNALL</i>	1,856	53,223,311	701,164	745,126	1,446,290
<i>TAYLOR</i>	1,361	31,425,124	264,722	481,119	745,841
<i>TELFAIR</i>	1,370	31,661,231	517,376	489,736	1,007,112
<i>TERRELL</i>	1,084	37,988,088	512,839	664,184	1,177,023
<i>THOMAS</i>	1,439	151,948,233	1,056,269	2,146,786	3,203,055
<i>TIFT</i>	1,124	58,191,924	707,672	985,306	1,692,978
<i>TOOMBS</i>	959	24,687,145	213,075	364,432	577,507
<i>TOWNS</i>	504	22,385,639	111,995	164,445	276,440
<i>TREUTLEN</i>	653	10,371,498	134,145	145,201	279,346
<i>TROUP</i>	1,611	93,381,016	981,061	1,760,232	2,741,293
<i>TURNER</i>	1,409	45,639,126	730,226	729,359	1,459,585
<i>TWIGGS</i>	1,113	31,488,659	617,178	522,712	1,139,890
<i>UNION</i>	1,366	110,350,002	792,092	1,295,509	2,087,601
<i>UPSON</i>	1,517	44,030,959	378,666	604,545	983,211
<i>WALKER</i>	1,541	51,124,022	476,214	889,172	1,365,386
<i>WALTON</i>	1,355	125,047,207	1,335,129	2,603,490	3,938,619
<i>WARE</i>	1,028	26,453,535	403,152	435,610	838,762
<i>WARREN</i>	803	21,043,997	272,078	386,389	658,467
<i>WASHINGTON</i>	1,592	40,621,555	393,095	692,151	1,085,246
<i>WAYNE</i>	1,846	69,041,284	1,168,386	1,240,189	2,408,575
<i>WEBSTER</i>	504	22,920,469	206,284	400,352	606,636
<i>WHEELER</i>	1,064	24,463,414	398,868	384,981	783,849
<i>WHITE</i>	1,532	99,338,972	1,067,894	1,727,902	2,795,796
<i>WHITFIELD</i>	976	39,063,495	324,696	724,333	1,049,029
<i>WILCOX</i>	1,451	16,461,643	300,112	248,489	548,601
<i>WILKES</i>	1,729	47,811,857	581,221	837,233	1,418,454
<i>WILKINSON</i>	1,087	32,212,731	465,152	644,255	1,109,407
<i>Worth</i>	2,076	168,336,856	2,114,311	2,609,221	4,723,532
<i>Total</i>	199,881	9,952,261,259	105,337,187	164,341,950	269,679,137

Figure 19: Conservation Use Tax Shift illustrates the amount of tax shift removed annually from digests affected by the Conservation Use Valuation program since 2011.

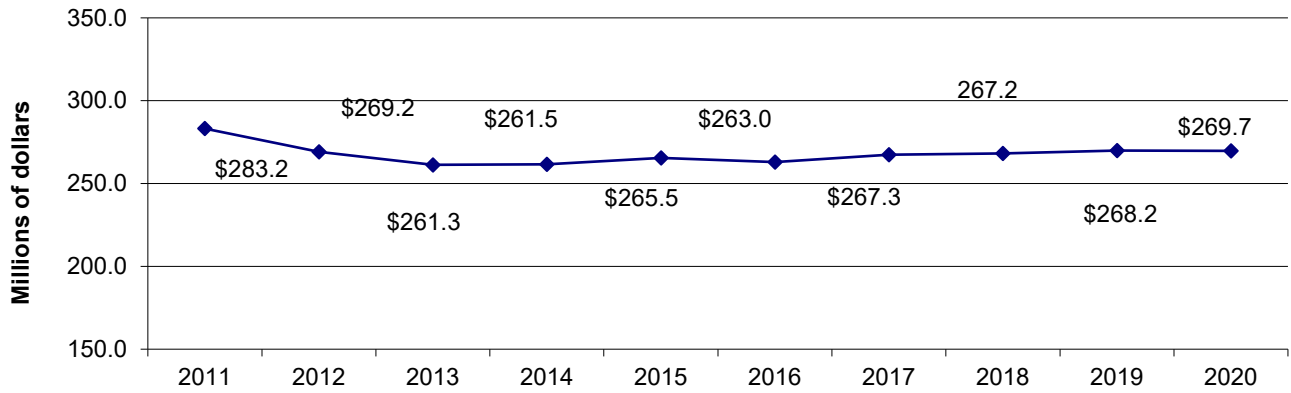
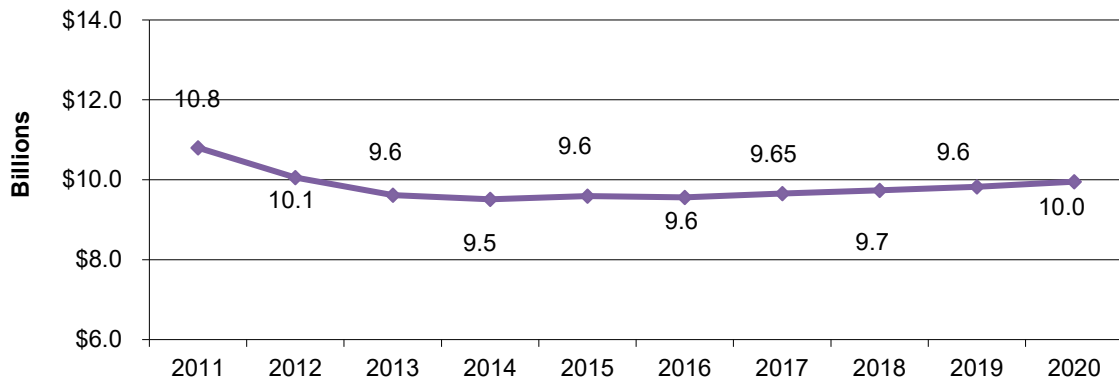


Figure 20: Conservation Use Assessed Value Eliminated illustrates the amount eliminated annually from the tax digests affected by the Conservation Use Valuation program since 2011.



Forest Land Conservation Use

The Georgia Forest Land Protection Act of 2008 (FLPA) 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.

FLPA provides for 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. The table 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 200 or more contiguous acres when owned by an individual or individuals or by any entity registered to do business in Georgia. For tax year 2020, a covenant breach is subject to a penalty in an amount equal to two times the tax savings.

The effect of any special assessment program is a **tax shift**⁹ from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, just as any exemption for one class of taxpayers shifts the tax burden to other classes of taxpayers. To lessen the fiscal impact on local taxing jurisdictions there is a grant component associated with this program. A grant is paid to the taxing authorities to reimburse up to one half of the first 3% of revenue loss and 100% of the revenue loss over 3% as a result of taxpayers enrolling property in this program. Several reports, graphs, and charts show the fiscal impact of Forest Land Conservation Use Valuation.

⁹ **Tax Shift** - Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between 7 market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers is assessed at fair market value only. As a consequence, the other classes of taxpayers are bearing more of the tax burden.

Table 9: Forest Land Conservation Use Valuation Assessment for Tax Year 2020 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 County and School, the amount of the reimbursement grant paid to the County and School and the net tax shift for the taxing jurisdictions after the application of the grant. This table does not include amounts paid to municipalities or special taxing districts.

FOREST LAND PROTECTION ACT OF 2008 (TAX DIGEST YEAR-2020)									
COUNTY (CO) NAME	DISTRICT NAME	FLPA 2020 PARCEL COUNT	FLPA 2020 ACREAGE	FLPA ASSESSED VALUE (J-CLASS) IN DOLLARS	FLPA 2008 ADJUSTED VALUE (F-CODE) IN DOLLARS	FLPA 2020 EXEMPTIONS (SI-CODE) IN DOLLARS	ADJUSTED 2020 ASSESSED VALUE REDUCTION IN DOLLARS	2020 MILLAGE RATE	FLPA 2020 GRANT CALCULATION IN DOLLARS
APPLING	CO FIRE DIST	3	1,401.78	383,516	383,516	87,356	43,678	0.000470	18.44
	SCHOOL			383,516	383,516	87,356	43,678	0.013602	533.68
	CO UNINCORPORATED			383,516	383,516	87,356	43,678	0.012742	499.94
ATKINSON	SCHOOL	24	27243.55	4,755,713	4,755,713	694,939	347,469.5	0.014799	11,398.80
	CO UNINCORPORATED & INCORPORATED			4,755,713	4,755,713	694,939	347,469.5	0.017347	13,361.33
BACON	SCHOOL	46	14,797.49	4,180,994	4,461,979	1,596,733	938,859	0.014990	14,047.21
	CO UNINCORPORATED			4,180,994	4,461,979	1,596,733	938,859	0.013658	12,798.53
BAKER	CO INCORPORATED	58	107,835.61	169,160	169,160	114,430	105,916.17	0.012811	1,356.89
	SCHOOL			53,983,705	53,961,280	34,129,254	31,575,539.55	0.014073	444,362.57
	CO UNINCORPORATED			53,814,545	53,792,120	34,014,824	31,463,294.49	0.011299	355,503.76
BALDWIN	SCHOOL	78	13,079.83	4,848,600	4,848,600	4,682,040	2,341,020	0.015600	36,519.91
	CO UNINCORPORATED			4,848,600	4,848,600	4,682,040	2,341,020	0.009830	23,012.23
BANKS	SCHOOL	3	2,105.78	1,199,218	1,199,218	581,218	290,609	0.014511	10,260.02
	CO UNINCORPORATED			1,199,218	1,199,218	581,218	290,609	0.008419	6,246.29
BARTOW	SCHOOL	6	3,824.85	3,149,037	2,402,788	2,254,633	754,192	0.018650	14,065.68
	CO UNINCORPORATED			3,149,037	2,402,788	2,254,633	754,192	0.008820	6,651.97
BEN HILL	SCHOOL	86	30,580.85	12,794,244	12,793,514	6,225,894	3,112,582	0.018110	56,368.86
	CO UNINCORPORATED			12,794,244	12,793,514	6,225,894	3,112,582	0.016646	51,812.04
BERRIEN	SCHOOL	58	40,273.16	16,167,755	16,169,688	8,390,376	4,196,154.5	0.015000	64,773.75
	CO UNINCORPORATED			16,167,755	16,169,688	8,390,376	4,196,154.5	0.016710	72,157.95
BIBB	SCHOOL	24	3,660.46	2,528,462	2,528,462	1,749,504	874,752	0.018493	16,176.79
	CO INCORPORATED			2,528,462	2,528,462	1,749,504	874,752	0.020331	17,784.58
BLECKLEY	SCHOOL	31	16,777.02	8,195,942	6,358,390	4,297,678	1,230,063	0.014286	17,572.68
	CO UNINCORPORATED			8,195,942	6,358,390	4,297,678	1,230,063	0.014831	18,243.06
BRANTLEY	CO FIRE DIST WAYNESVILLE	119	121,187.34	4,817,815	5,229,149	2,170,639	1,442,752.93	0.001250	3,599.24
	SCHOOL			29,047,288	31,529,528	12,993,113	10,740,247.47	0.016000	171,843.96

	CO UNINCORPORATED			29,047,288	31,529,528	12,993,113	10,586,499.02	0.013990	148,105.12
BROOKS	CO WIDE DEVELOPMENT AUTH	163	87,007.70	79,997,280	73,901,407	61,737,320	47,799,565.98	0.000500	28,025.25
	SCHOOL			79,997,280	73,901,407	61,737,320	47,859,558.64	0.014811	980,600.40
	CO UNINCORPORATED			79,997,280	73,901,407	61,737,320	47,799,565.98	0.012461	872,275.64
BRYAN	SCHOOL	52	24,441.46	8,056,400	7,596,720	4,323,581	1,931,950.5	0.015075	36,532.05
	CO UNINCORPORATED & INCORPORATED			7,844,520	7,400,240	4,195,645	1,875,682.5	0.008314	20,327.55
	PEMBROKE	2	439.47	211,880	196,480	127,936	56,268	0.010000	719.69
BULLOCH	SCHOOL	23	1,9446.82	4,925,002	4,963,689	1,641,574	840,130.5	0.008918	8,777.15
	CO UNINCORPORATED			4,925,002	4,963,689	1,641,574	840,130.5	0.011833	11,542.87
BURKE	CO UNINCORPORATED	191	99,579.43	39,553,418	40,330,255	19,662,099	10,219,468	0.005587	68,360.58
	CO FIRE DIST			39,571,094	40,348,848	19,668,491	10,223,122.5	0.002696	31,836.49
	SCHOOL			39,571,094	40,348,848	19,668,491	10,223,122.5	0.013634	161,518.20
BUTTS	SCHOOL	34	14,519.17	12,364,381	12,368,096	9,532,726	4,768,220.5	0.015960	96,584.07
	CO UNINCORPORATED			12,364,381	12,368,096	9,532,726	4,768,220.5	0.013209	72,086.65
CALHOUN	CO INCORPORATED	85	56,462.16	91,863	91,863	51,070	45,401.07	0.017543	952.02
	LEARY	2	66.87	18,799	18,799	9,598	4,799	0.013260	63.63
	SCHOOL			31,139,088	31,141,255	19,186,410	17,080,446.1	0.019577	441,263.52
	CO UNINCORPORATED			31,047,225	31,049,392	19,135,340	17,013,185.24	0.016636	346,222.56
CAMDEN	CO UNINC & INC	117	77,161.43	18,129,737	18,546,136	10,745,442	5,580,920.5	0.015790	88,122.73
	CO SSD - UNINC 43			15,997,654	16,414,053	9,610,531	6,413,929.04	0.001400	8,979.50
	CO SSD - UNINC 40			351,705	351,705	134,572	67,286	0.001400	94.20
	CO SSD - UNINC 42			1,780,378	1,780,378	1,000,339	500,169.5	0.001400	700.24
	SCHOOL			21,333,675	21,750,074	12,098,030	6,257,214.5	0.016000	100,115.43
	KINGSLAND	10	13,567.61	3,203,938	3,203,938	1,352,588	676,294	0.008000	6,986.68
CANDLER	SCHOOL	38	14,120.72	5,781,850	5,775,922	3,372,809	1,683,440.5	0.014000	29,970.01
	CO UNINCORPORATED			5,781,850	5,775,922	3,372,809	1,683,440.5	0.012379	27,196.90
CARROLL	SCHOOL	19	6,760.36	4,481,829	5,742,818	2,802,507	2,031,748	0.017998	36,567.40
	MT ZION	1	113.00	94,941	94,941	68,761	34,380.5	0.007050	242.38
	CO UNINCORPORATED & INCORPORATED			4,386,888	5,647,877	2,733,746	1,997,367.5	0.007668	15,315.81
CHARLTON	SCHOOL	62	94,685.15	27,038,486	27,995,040	10,563,540	7,000,567.9	0.017190	168,208.62
	CO UNINCORPORATED			27,038,486	27,995,040	10,563,540	6,998,199.94	0.018420	182,599.22
CHATHAM	CO UNINCORPORATED & INCORPORATED	18	2,379.98	3,485,960	3,485,960	3,366,160	1,683,080	0.011543	20,250.42
	SCHOOL			5,512,160	5,061,080	5,178,800	2,363,860	0.018881	44,632.04
	CO SSD - UNINC			3,485,960	3,485,960	3,366,160	1,683,080	0.004801	8,626.95
	CHATHAM AREA TRANSIT DIST			5,000,760	4,868,680	4,714,240	2,291,080	0.001150	2,634.74
CHATTAHOOCHEE	SCHOOL	10	6,219.58	2,003,519	2,003,519	640,860	320,430	0.017646	6,925.74

	CO UNINCORPORATED			2,003,519	2,003,519	640,860	320,430	0.008673	3,403.89
CHATTOOGA	SCHOOL	30	12,848.00	7,676,033	7,676,033	4,707,127	2,353,563.5	0.012404	37,776.01
	CO UNINCORPORATED			7,676,033	7,676,033	4,707,127	2,353,563.5	0.015554	45,285.03
CHEROKEE	CO FIRE DIST - UNINC	6	2,418.20	3,328,440	3,328,440	2,585,504	1,292,752	0.003292	5,150.85
	SCHOOL			3,328,440	3,328,440	2,585,504	1,292,752	0.018450	29,531.37
	CO UNINCORPORATED			3,328,440	3,328,440	2,585,504	1,292,752	0.005212	8,355.87
CLAY	SCHOOL	50	16,981.28	5,537,360	5,251,960	2,089,792	902,196	0.013177	33,819.77
	CO UNINCORPORATED			5,537,360	5,251,960	2,089,792	902,196	0.017192	42,516.52
CLINCH	CO UNINCORPORATED	144	38,3083.05	107,152,480	109,213,955	48,891,862	46,571,078.64	0.010949	737,434.40
	CO WIDE HOSPITAL			107,152,480	109,213,955	48,891,862	46,571,078.64	0.004000	269,335.86
	CO WIDE DEVELOPMENT AUTH			107,152,480	109,213,955	48,891,862	46,571,078.64	0.000500	33,666.99
	SCHOOL			107,152,480	109,213,955	48,891,862	46,593,422.83	0.017893	1,205,443.33
COFFEE	SCHOOL	36	19,223.52	9,754,669	9,754,669	6,606,486	3,303,243	0.016032	69,885.16
	CO UNINCORPORATED			9,754,669	9,754,669	6,606,486	3,303,243	0.007754	33,800.70
COLQUITT	CO INCORPORATED	147	39,252.98	133,279	133,279	93,141	46,570.5	0.015000	698.56
	CO UNINCORPORATED			25,583,201	25,732,113	16,668,238	8,408,575	0.012142	115,581.60
	NORMAN PARK	2	147.25	133,279	133,279	93,141	46,570.5	0.012100	563.50
	CO SSD			25,716,480	25,865,392	16,761,379	8,455,145.5	0.001231	11,422.11
	SCHOOL			25,716,480	25,865,392	16,761,379	8,455,145.5	0.009265	85,561.31
COLUMBIA	CO UNINC FIRE DIST	518	19,369.10	24,742,828	24,221,785	20,758,694	10,118,825.5	0.002608	26,389.90
	SCHOOL			24,742,828	24,221,785	20,758,694	10,118,825.5	0.018300	188,971.01
	CO UNINCORPORATED			24,742,828	24,221,785	20,758,694	10,118,825.5	0.005999	62,525.03
COOK	SCHOOL	23	7322.78	4,898,770	4,898,770	3,628,740	1,814,370	0.016011	29,049.88
	CO UNINCORPORATED			4,898,770	4,898,770	3,628,740	1,814,370	0.011862	21,522.06
COWETA	CO INCORPORATED	31	4,820.35	37,308	28,926	25,593	8,605.5	0.006540	136.24
	CO UNINCORPORATED			3,332,885	2,736,532	2,254,305	828,976	0.005772	8,284.93
	GRANTVILLE			37,308	28,926	25,593	8,605.5	0.005228	91.91
	CO FIRE DIST			3,370,193	2,765,458	2,279,898	837,581.5	0.003280	4,655.43
	SCHOOL			3,370,193	2,765,458	2,279,898	837,581.5	0.017300	23,910.00
CRAWFORD	SCHOOL	150	63091.33	17,698,062	17,632,074	4,895,435	2,414,723.5	0.016000	87,135.97
	CO UNINCORPORATED			17,698,062	17,632,074	4,895,435	2,414,723.5	0.014030	74,507.28
CRISP	CO SSD - UNINC	57	11658.90	5,803,146	5,798,100	3,205,283	1,600,118.5	0.001550	2,480.18
	SCHOOL			5,803,146	5,798,100	3,205,283	1,600,118.5	0.016599	30,204.62
	CO UNINCORPORATED			5,803,146	5,798,100	3,205,283	1,600,118.5	0.011549	21,004.10
DAWSON	SCHOOL	3	828.23	1,305,080	1,305,080	1,054,323	527,161.5	0.015778	11,553.52
	CO UNINCORPORATED			1,305,080	1,305,080	1,054,323	527,161.5	0.007885	5,905.74
DECATUR	BAINBRIDGE	3	745.85	419,505	419,505	287,316	143,658	0.004075	720.66

	SCHOOL	201	76,998.25	49,194,326	49,389,280	34,112,829	20,380,650.17	0.014900	734,962.74
	CO UNINCORPORATED & INCORPORATED			48,774,821	48,969,775	33,825,513	20,128,752.85	0.010083	493,720.14
DODGE	CHESTER	1	220.00	72,748	72,748	27,937	13,968.5	0.001000	13.97
	SCHOOL	117	36,208.91	11,249,253	11,372,467	4,300,261	2,211,737.5	0.014000	75,859.61
	CO UNINCORPORATED & INCORPORATED			11,176,505	11,299,719	4,272,324	2,197,769	0.012224	62,339.63
DOOLY	SCHOOL	107	4,2044.62	18,102,160	17,906,594	8,435,948	4,120,191	0.016404	68,130.23
	VIENNA	2	69.00	33,440	33,440	19,447	9,723.5	0.013500	131.27
	CO UNINCORPORATED & INCORPORATED			17,884,440	17,884,440	8,568,680	4,284,340	0.019000	70,280.31
DOUGHERTY	CO UNINC SPECIAL SVC DIST	58	68,510.06	41,380,248	41,458,800	27,906,537	19,351,837.27	0.009173	177,514.40
	SCHOOL			41,380,248	41,458,800	27,906,537	13,992,544.5	0.018219	259,875.65
	CO UNINCORPORATED			41,380,248	41,458,800	27,906,537	13,992,544.5	0.015569	217849.93
DOUGLAS	SCHOOL	2	689.10	945,040	945,040	77,854	38,927	0.019600	6,910.17
	CO UNINCORPORATED			945,040	945,040	778,549	389,274.5	0.012563	5,380.38
EARLY	BLAKELY	4	90,110.53	298,479	270,577	171,843	71,970.5	0.004200	417.29
	SCHOOL	321		49,012,099	45,712,308	29,736,114	19,604,495.5	0.015488	513,479.27
	CO UNINCORPORATED & INCORPORATED			48,460,196	45,207,572	29,401,147	19,355,196.67	0.009500	319,641.95
ECHOLS	SCHOOL	73	20,1264.23	41,052,572	40,869,417	10,926,992	8,925,890.99	0.015488	138,244.20
	CO UNINCORPORATED			41,052,572	40,869,417	10,926,992	8,916,388.12	0.014975	133,522.91
EFFINGHAM	CO UNINCORPORATED	104	55,401.56	25,323,750	28,367,694	16,749,368	9,896,656	0.007528	74,502.03
	CO WIDE INDUSTRIAL AUTH			25,323,750	28,367,694	16,749,368	9,896,656	0.002000	19,793.31
	CO WIDE HOSPITAL			25,323,750	28,367,694	16,749,368	9,896,656	0.001710	16,923.28
	SCHOOL			25,323,750	28,367,694	16,749,368	9,896,656	0.016225	160,573.24
ELBERT	SCHOOL	32	21,206.74	11,520,571	12,105,424	4,999,428	2,792,140.5	0.015932	58,815.91
	CO UNINCORPORATED			11,520,571	12,105,424	4,999,428	2,792,140.5	0.011250	41,321.50
EMANUEL	SCHOOL	200	103,313.93	32,467,701	32,456,103	13,009,652	6,499,027	0.013997	150,196.59
	SSD - ADRIAN #5			22,812	22,812	13,466	6,733	0.002462	16.58
	SSD - STILLMORE #7			96,239	84,404	51,727	19,946	0.002462	53.24
	CO SSD - UNINC #1			31,801,627	31,801,864	12,701,580	8,125,455.75	0.002462	30,005.51
	ADRIAN	1	41.00	22,812	22,812	13,466	6,733	0.011000	74.06
	SSD - OAK PARK			477,649	477,649	210,347	112,266.89	0.002462	460.88
	SWAINSBORO	1	238.81	69,374	69,374	33,554	16,777	0.019405	1,181.78
	CO UNINC & INC			31,801,627	31,801,864	12,701,580	6,350,908.5	0.011728	124,318.50
EVANS	SCHOOL	14	6,775.89	2,517,920	2,517,960	1,431,069	715,554.5	0.014022	11,102.43
	CO UNINCORPORATED			2,517,920	2,517,960	1,431,069	715,554.5	0.009298	7,596.76
FANNIN	SCHOOL	4	1,198.66	1,786,428	1,786,428	1,447,906	723,953	0.010391	10,030.26
	CO UNINCORPORATED			1,786,428	1,786,428	1,447,906	723,953	0.003862	3,729.28
FLOYD	CO UNINC FIRE DIST	77	14,222.00	7,610,333	7,610,333	4,379,013	2,189,506.5	0.001650	4,250.61

	CO UNINC SOLID WASTE			7,610,333	7,610,333	4,379,013	2,189,506.5	0.000656	1,689.93
	SCHOOL			7,610,509	7,610,509	4,379,110	2,189,555	0.018250	47,100.69
	CO UNINCORPORATED & INCORPORATED			7,610,333	7,610,333	4,379,013	2,189,506.5	0.009480	24,772.52
FRANKLIN	SCHOOL	2	549.69	188,983	188,983	14,256	7,128	0.017000	4,035.41
	CO UNINCORPORATED			188,983	188,983	14,256	7,128	0.010553	2,758.61
FULTON	CHATTAHOOCHEE HILLS	47	8,640.61	21,792,840	23,964,490	18,763,150	17,514,384.63	0.010000	175,143.85
	CO INCORPORATED			21,792,840	23,964,490	18,763,150	10,467,400	0.009776	102,329.30
	SCHOOL			21,792,840	23,964,490	18,763,150	10,467,400	0.017796	186,277.85
GILMER	SCHOOL	9	6,689.34	5,001,320	4,844,280	3,145,987	1,494,473.5	0.013963	42,334.04
	CO UNINCORPORATED			5,001,320	4,844,280	3,145,987	1,494,473.5	0.006783	20,470.07
GLASCOCK	SCHOOL	55	15124.42	4,755,187	4,815,379	2,068,749	1,064,470.5	0.016408	65,207.48
	CO UNINCORPORATED			4,755,187	4,815,379	2,068,749	1,064,470.5	0.012228	48,609.03
GLYNN	SCHOOL	83	30,509.30	15,480,240	15,480,240	11,798,830	5,899,415	0.016157	100,636.10
	CO UNINCORPORATED			15,480,240	15,480,240	11,798,830	5,899,415	0.004863	40,039.42
GORDON	SCHOOL	9	5,584.28	3,359,500	3,359,500	2,076,675	1,038,337.5	0.019053	24,738.28
	CO UNINCORPORATED			3,359,500	3,359,500	2,076,675	1,038,337.5	0.009597	12,437.91
GRADY	SCHOOL	58	38,268.00	21,033,415	21,029,692	13,106,793	6,551,535	0.013600	99,614.82
	CO UNINCORPORATED			21,033,415	21,029,692	13,106,793	6,551,535	0.017390	117,438.69
GREENE	CO UNINCORPORATED	173	48,559.31	30,186,335	30,192,932	19,551,795	9,779,196	0.005370	129,352.85
	CO FIRE - WALKER CHURCH			427,720	427,720	321,199	160,599.5	0.000640	244.36
	CO FIRE - LIBERTY			1,305,480	1,305,480	834,292	417,146	0.000727	375.18
	CO FIRE - OLD SALEM			5,234,735	5,373,880	4,664,626	2,401,885.5	0.001144	8,648.30
	SCHOOL			30,272,215	30,274,772	19,616,624	9,809,590.5	0.014195	351,111.32
HABERSHAM	CO WIDE HOSPITAL	8	893.00	1,894,328	1,894,328	1,618,240	809,120	0.001127	911.88
	SCHOOL			1,894,328	1,894,328	1,618,240	809,120	0.013414	13,500.31
	CO UNINCORPORATED			1,894,328	1,894,328	1,618,240	809,120	0.011682	11,600.47
HALL	CO UNINC FIRE DISTRICT	4	6,937.96	7,459,680	8,055,080	5,351,468	2,973,434	0.002650	8,786.40
	SCHOOL			7,459,680	8,055,080	5,351,468	2,973,434	0.017550	59,571.21
	CO UNINCORPORATED			7,459,680	8,055,080	5,351,468	2,973,434	0.004853	17,168.71
HANCOCK	SCHOOL	230	74,305.49	34,429,725	28,579,557	18,015,015	6,579,940.27	0.014216	96,903.36
	CO UNINCORPORATED			34,429,725	28,579,557	18,015,015	6,513,129.27	0.017768	115,725.28
HARALSON	SCHOOL	65	23,206.88	11,158,572	11,380,137	6,249,922	3,235,743.5	0.015184	84,842.96
	TALLAPOOSA	2	201.00	143,594	143,594	105,684	52,842	0.007070	1,127.08
	CO UNINCORPORATED & INCORPORATED			11,014,978	11,236,543	6,144,238	3,182,901.5	0.010152	66,271.40
HARRIS	SHILOH	2	104.96	140,592	140,592	120,855	60,427.5	0.005500	397.55

	SCHOOL	167	63,429.61	41,926,680	40,666,982	29,803,376	14,271,839	0.017260	511,281.81	
	CO UNINCORPORATED & INCORPORATED			41,786,088	40,526,390	29,682,521	14,211,411.5	0.009380	251,569.74	
HEARD	SCHOOL	65	32,134.52	15,491,218	15,491,218	7,529,875	3,764,937.5	0.015371	114,578.92	
	CO UNINCORPORATED			15,491,218	15,491,218	7,529,875	3,764,937.5	0.006821	50,432.26	
HENRY	SCHOOL	3	1,071.42	1,103,240	1,103,240	816,000	408,000	0.020000	8,160.00	
	CO UNINCORPORATED			1,103,240	1,103,240	816,000	408,000	0.008788	3,585.50	
HOUSTON	CO FIRE DIST	56	30,589.84	15,107,223	15,072,823	9,168,227	4,566,913.5	0.001177	7,252.41	
	SCHOOL				15,107,223	15,072,823	9,168,227	4,566,913.5	0.013297	81,933.16
	CO UNINCORPORATED				15,107,223	15,072,823	9,168,227	4,566,913.5	0.009935	61,217.26
IRWIN	CO UNINC INDUSTRIAL AUTH	40	14,405.04	4,842,413	4,906,266	2,134,132	1,098,992.5	0.000950	1,044.04	
	SCHOOL				4,842,413	4,906,266	2,134,132	1,098,992.5	0.015682	17,234.40
	CO UNINCORPORATED				4,842,413	4,906,266	2,134,132	1,098,992.5	0.014868	16,339.82
JACKSON	CO FIRE - SOUTH JACKSON	1	202.11	250,320	250,320	180,774	90,387	0.001950	198.28	
	SCHOOL				250,320	250,320	180,774	90,387	0.018390	1,900.67
	CO UNINCORPORATED				250,320	250,320	180,774	90,387	0.008950	940.62
JASPER	SCHOOL	120	48,531.83	36,805,511	34,948,690	27,339,226	18,167,493.86	0.017473	665,327.71	
	CO UNINCORPORATED				36,805,511	34,948,690	27,339,226	18,109,873.88	0.014533	580,691.64
JEFF DAVIS	SCHOOL	69	52,286.30	14,619,239	14,619,238	5,251,406	2,625,702.5	0.014000	36,759.83	
	CO UNINCORPORATED				14,619,239	14,619,238	5,251,406	2,625,702.5	0.015380	40,383.30
JEFFERSON	SCHOOL	154	65,985.48	21,838,522	21,700,766	8,282,149	4,072,196.5	0.015788	196,941.96	
	CO UNINCORPORATED				21,838,522	21,700,766	8,282,149	4,072,196.5	0.016991	222,224.32
JENKINS	SCHOOL	135	52,199.91	19,636,860	26,177,670	10,284,632	12,767,427.92	0.014902	251,678.84	
	CO UNINCORPORATED				19,636,860	26,177,670	10,284,632	12,733,792.56	0.010195	167,467.86
JOHNSON	WRIGHTSVILLE	2	134.72	36,916	36,916	4,174	2,087	0.012625	26.35	
	KITE	1	41.00	17,520	17,520	8,129	4,064.5	0.008083	32.85	
	SCHOOL	91	25,603.92	6,531,792	6,531,792	1,175,678	587,839	0.014859	61,756.13	
	CO UNINCORPORATED & INCORPORATED				6,477,356	6,477,356	1,163,375	581,687.5	0.015364	62,854.62
JONES	SCHOOL	160	44,599.88	34,450,855	34,264,070	25,460,413	14,804,422.99	0.018000	316,478.19	
	CO UNINCORPORATED				34,450,855	34,264,070	25,460,413	14,639,844.02	0.016197	282,409.76
LAMAR	SCHOOL	30	12,145.97	7,177,828	7,177,828	4,288,897	2,144,448.5	0.017000	36,455.62	
	CO UNINCORPORATED			7,177,828	7,177,828	4,288,897	2,144,448.5	0.013157	28,214.51	
LANIER	SCHOOL	47	24,703.42	10,950,480	10,939,720	6,918,014	4,224,995.97	0.016794	95,674.52	
	CO UNINCORPORATED				10,950,480	10,939,720	6,918,014	4,197,998.12	0.015750	89,282.39
LAURENS	EAST DUBLIN 47%	1	122.21	41,223	94	17,078	0	0.004070	.00	
	SCHOOL	114	43,786.99	12,080,190	14,412,981	3,539,520	2,936,155.5	0.014658	43,038.17	

	CO UNINCORPORATED & INCORPORATED			12,045,106	14,412,901	3,524,986	2,946,390.5	0.007169	21,122.67
LEE	SCHOOL	101	53,350.24	40,447,160	40,529,143	29,232,917	14,964,538.93	0.018000	319,085.66
	CO UNINCORPORATED & INCORPORATED			40,418,440	40,500,423	29,212,885	14,910,361.85	0.014098	243,855.28
LIBERTY	SCHOOL	58	26,406.10	9,688,115	9,688,116	5,762,503	2,881,252	0.016358	101,954.55
	COUNTY WIDE INDUSTRIAL AUTH			9,688,115	9,688,116	5,762,503	2,881,252	0.002000	12,377.97
	CO WIDE HOSPITAL			9,688,115	9,688,116	5,762,503	2,881,252	0.003843	23,784.26
	CO UNINCORPORATED & INCORPORATED			8,900,997	8,900,998	5,229,123	2,614,562	0.016300	89,442.61
LINCOLN	CO WIDE INDUSTRIAL AUTH	40	11,156.60	4,994,114	4,786,579	1,417,913	605,189	0.000996	839.30
	SCHOOL			4,994,114	4,786,579	1,417,913	605,189	0.016929	14,267.39
	CO UNINCORPORATED			4,994,114	4,786,579	1,417,913	605,189	0.011240	9,413.52
LONG	LUDOWICI	1	82.47	42,676	42,676	32,683	16,341.5	0.007000	274.51
	SCHOOL	103	80,180.53	23,914,116	23,909,768	12,311,526	7,545,619.48	0.014478	152,998.47
	CO UNINCORPORATED & INCORPORATED			23,871,440	23,867,092	12,278,843	7,502,131.41	0.015695	164,475.69
LOWNDES	IND SCHOOL VALDOSTA	69	74,158.41	229,581	229,581	143,170	71,585	0.016691	1,194.83
	VALDOSTA	1	530.00	229,581	229,581	143,170	71,585	0.007974	570.82
	SCHOOL			37,184,090	37,555,718	24,966,919	12,669,273.5	0.016190	205,115.54
	CO UNINC & INC			37,184,090	37,555,718	24,966,919	12,669,273.5	0.008601	108,968.42
LUMPKIN	CO UNINCORPORATED	3	1,606.81	2,697,482	2,697,482	2,178,745	1,089,372.5	0.016176	39,858.25
	SCHOOL			2,697,482	2,697,482	2,178,745	1,089,372.5	0.009757	25,813.18
MACON	CO UNINCORPORATED	61	23,024.55	8,470,333	8,469,500	3,302,111	1,650,639	0.010545	36,225.88
	SCHOOL			8,578,273	8,576,441	3,342,367	1,670,267.5	0.018437	62,976.38
MADISON	CO UNINCORPORATED	18	3,958.11	2,885,894	2,564,044	1,598,350	638,250	0.012750	12,572.70
	SCHOOL			2,985,728	2,663,878	1,671,330	674,740	0.016990	16,579.35
	CO WIDE INDUSTRIAL AUTH			2,985,728	2,663,878	1,671,330	674,740	0.001000	975.83
MARION	SCHOOL	167	68,829.84	30,550,714	30,799,584	16,085,056	13,204,395.75	0.014990	339,819.89
	CO UNINCORPORATED			30,550,714	30,799,584	16,085,056	13,175,043.62	0.007124	160,535.17
MCDUFFIE	SCHOOL	71	21,460.19	9,708,442	9,709,531	5,773,560	2,887,324.5	0.019690	87,621.93
	CO UNINCORPORATED			9,708,442	9,709,531	5,773,560	2,887,324.5	0.008500	38,814.16
MCINTOSH	SCHOOL	58	62,887.12	20,409,240	21,030,355	11,700,724	6,160,919.5	0.017300	106,583.91
	CO WIDE INDUSTRIAL AUTH			20,409,240	21,030,355	11,700,724	6,160,919.5	0.000976	6,013.06
	CO UNINCORPORATED & INCORPORATED			19,782,960	20,200,475	11,247,107	5,832,311	0.009891	57,687.39
MERIWETHER	LUTHERSVILLE	1	22.00	18,080	18,080	13,662	6,831	0.010119	130.03
	GREENVILLE	4	112.78	124,440	124,440	100,176	50,088	0.015953	799.05

	SCHOOL	167	46,095.90	44,496,468	44,246,960	33,148,004	24,394,788.41	0.018124	442,131.15
	GAY	3	115.37	145,120	145,120	114,490	57,245	0.002250	135.18
	MANCHESTER	1	348.89	372,560	372,560	279,453	139,726.5	0.017867	2496.49
	CO UNINCORPORATED & INCORPORATED			43,836,268	43,586,760	32,640,223	23,908,048.17	0.013343	319,005.09
MILLER	SCHOOL	46	22,224.61	9,411,922	8,219,041	4,995,625	1,901,372	0.019551	37,173.72
	CO UNINCORPORATED & INCORPORATED			8,768,745	7,698,566	4,625,916	1,777,868.5	0.016560	29,441.50
MITCHELL	SCHOOL	48	19,185.36	11,780,560	11,780,560	7,828,287	3,914,143.5	0.016086	62,962.91
	CO UNINCORPORATED			11,780,560	11,780,560	7,828,287	3,914,143.5	0.018706	73,217.97
MONROE	SCHOOL	124	43,800.27	22,186,560	22,430,840	12,998,647	6,621,463.5	0.015546	420,894.56
	CO UNINCORPORATED			22,186,560	22,430,840	12,998,647	6,621,463.5	0.013187	356,269.76
MONTGOMERY	SCHOOL	47	22,266.31	6,607,256	6,601,954	2,750,562	1,372,630	0.015000	28,002.91
	CO UNINCORPORATED & INCORPORATED			6,433,234	6,427,932	2,674,899	1,334,798.5	0.015458	27,089.95
MORGAN	SCHOOL	134	30,959.81	23,454,611	25,508,322	17,310,443	9,682,077	0.014068	701,822.42
	CO UNINCORPORATED			23,454,611	25,508,322	17,310,443	9,682,077	0.010721	534,212.97
MURRAY	SCHOOL	15	5,849.00	2,571,834	2,259,720	1,289,674	488,780	0.015500	14,968.90
	CO UNINCORPORATED			2,571,834	2,259,720	1,289,674	488,780	0.009103	8,861.18
MUSCOGEE	SCHOOL	1	140.50	134,057	134,057	100,836	50,418	0.023321	1,175.80
NEWTON	SOCIAL CIRCLE	1	217.78	370,720	370,720	323,937	161,968.5	0.007900	1,279.55
	IND SCHOOL SOCIAL CIRCLE			370,720	370,720	323,937	161,968.5	0.019278	3,122.43
	CO FIRE DISTRICT			10,066,360	9,987,480	8,211,254	4,066,187	0.000892	4105.61
	SCHOOL	14	8,695.38	10,066,360	9,987,480	8,211,254	4,066,187	0.019788	91,709.30
	CO UNINC & INC			10,066,360	9,987,480	8,211,254	4,066,187	0.012916	61,011.07
OCONEE	SCHOOL	2	335.00	250,556	250,556	140,587	70,293.5	0.016500	3,297.83
	CO UNINCORPORATED			250,556	250,556	140,587	70,293.5	0.006686	1,302.55
OGLETHORPE	SCHOOL	174	54,668.83	28,344,280	30,101,970	11,541,210	6,649,450	0.018884	200,224.24
	CO UNINCORPORATED			28,344,280	30,101,970	11,541,210	6,649,450	0.000000	0
PAULDING	SCHOOL	7	2,760.66	3,653,920	3,502,800	3,056,892	1,452,886	0.018750	58,720.49
	CO UNINCORPORATED			3,653,920	3,502,800	3,056,892	1,452,886	0.005650	18,682.70
PEACH	SCHOOL	9	3202.95	2,554,480	2,554,480	1,939,597	969,798.5	0.016905	16,394.44
	CO UNINCORPORATED			2,047,040	2,047,040	1,539,145	769,572.5	0.014403	11,084.15
PICKENS	SCHOOL	17	8,781.00	13,517,031	13,517,030	10,775,766	5,387,882.5	0.014830	93,188.99
	CO UNINCORPORATED			13,517,031	13,517,030	10,775,766	5,387,882.5	0.007613	47,744.13
PIERCE	SCHOOL	32	20,871.72	5,400,959	5,392,088	1,772,293	881,711	0.016272	18,931.07
	CO UNINCORPORATED			5,400,959	5,392,088	1,772,293	881,711	0.010649	11,927.07

PIKE	MOLENA	1	.72	1,852	1,852	1,599	799.5	0.008000	6.40
	SCHOOL	28	10,543.65	10,023,189	8,181,173	7,599,227	2,878,605.5	0.016933	58,809.65
	CO UNINCORPORATED & INCORPORATED			10,021,337	8,179,321	7,597,628	2,877,806	0.012168	44,043.05
POLK	SCHOOL	32	12,774.07	5,994,223	5,947,689	2,909,132	1,431,299	0.014139	25,165.28
	CO UNINCORPORATED			5,994,223	5,947,689	2,909,132	1,431,299	0.009950	17,878.35
PULASKI	CO FIRE DIST - UNINC	24	12,647.46	3,929,313	3,929,313	1,408,360	704,180	0.000749	802.28
	SCHOOL			3,929,313	3,929,313	1,408,360	704,180	0.013985	14,963.32
	CO UNINCORPORATED			3,929,313	3,929,313	1,408,360	704,180	0.014047	15,030.52
PUTNAM	EATONTON	14	1,922.14	1,199,504	1,622,342	794,447	608,642.5	0.009973	6,616.43
	SCHOOL	144	38,989.81	25,862,340	27,309,276	17,541,803	9,494,369.5	0.015772	223,184.95
	CO UNINCORPORATED & INCORPORATED			24,662,836	25,686,934	16,747,356	8,885,727	0.008078	108,854.97
QUITMAN	SCHOOL	132	60,815.35	23,059,085	23,078,289	12,511,596	11,307,644.21	0.013975	272,201.65
	CO UNINCORPORATED			23,059,085	23,078,289	12,511,596	11,196,188.39	0.015873	307,292.79
RANDOLPH	CO INCORPORATED	167	68,098.01	20,601	20,601	7,176	5,158.75	0.019553	274.55
	CUTHBERT	5	68.67	20,601	20,601	7,176	3,588	0.010250	36.78
	SCHOOL			23,268,407	23,282,223	10,851,194	7,996,789.53	0.017675	269,496.77
	CO UNINCORPORATED			23,247,806	23,261,622	10,844,018	7,805,588.13	0.018254	246,995.26
RICHMOND	SCHOOL	16	12,782.39	4,811,731	4,811,731	1,793,089	896,544.5	0.018419	25,625.88
	CO WIDE CAPITAL OUTLAY			4,811,731	4,811,731	1,793,089	896,544.5	0.000722	1,000.11
	CO FIRE - BLYTHE			27,400	27,400	22,495	11,247.5	0.003299	37.11
	CO FIRE - UNINC			4,784,331	4,784,331	1,770,594	885,297	0.001967	2,716.88
	CO UNINCORPORATED & INCORPORATED			4,784,331	4,784,331	1,770,594	885,297	0.009045	12,469.73
SCHLEY	SCHOOL	73	29,763.06	14,293,916	14,310,133	7,995,426	6,252,210.77	0.016599	103,780.45
	CO UNINCORPORATED			14,293,916	14,310,133	7,995,426	6,239,743	0.012249	76,430.61
SCREVEN	CO WIDE INDUSTRIAL AUTH	287	124,012.11	42,098,792	42,105,938	17,890,935	11,624,337.96	0.000766	19,794.34
	SCHOOL			42,098,792	42,105,938	17,890,935	11,678,164.98	0.015619	399,049.07
	ROCKY FORD	2	298.45	121,480	121,480	46,004	23,002	0.005000	116.58
	CO UNINCORPORATED & INCORPORATED			41,977,312	41,984,458	17,844,931	11,594,459.56	0.013509	342,959.97
SEMINOLE	CO WIDE LIBRARY FEES	38	21,027.37	17,634,030	17,632,705	13,083,975	8,550,390.38	0.000765	7,216.21
	SCHOOL			17,634,030	17,632,705	13,083,975	8,697,288.16	0.016037	163,938.08
	CO UNINCORPORATED			17,634,030	17,632,705	13,083,975	8,632,735.32	0.016130	155,490.61
SPALDING	CO FIRE - UNINC	13	961.12	911,361	919,878	669,112	338,814.5	0.003610	1,223.12
	SCHOOL			911,361	919,878	669,112	338,814.5	0.016742	5,672.43
	CO UNINCORPORATED			911,361	919,878	669,112	338,814.5	0.016138	5,467.79
STEPHENS	SCHOOL	1	1,236.18	652,043	620,994	282,674	125,812.5	0.016670	3,299.47
	CO UNINCORPORATED			652,043	620,994	282,674	125,812.5	0.014910	2,934.09

STEWART	SCHOOL	328	173,168.61	46,749,861	46,136,793	14,114,172	10,645,489.63	0.015055	211,181.62
	CO UNINCORPORATED			46,749,861	46,136,793	14,114,172	10,630,528.2	0.011618	162,801.94
SUMTER	SCHOOL	120	49,896.26	23,093,440	23,093,440	11,341,818	5,670,909	0.018164	125,183.90
	CO UNINCORPORATED			23,093,440	23,093,440	11,341,818	5,670,909	0.013182	90,846.11
TALBOT	SCHOOL	232	72,304.52	26,080,958	25,923,550	10,273,311	6,753,391.80	0.014052	197,144.79
	GENEVA	1	20.83	8,224	7,967	3,274	1,508.50	0.006000	9.05
	JUNCTION CITY	4	273.73	120,839	117,867	61,983	29,505.50	0.002210	242.03
	CO UNINCORPORATED & INCORPORATED			25,951,895	25,797,716	10,208,054	6,661,804.78	0.016009	221,789.64
TALIAFERRO	SCHOOL	172	53,133.70	20,550,188	20,564,868	9,604,204	8,559,454.73	0.018000	353,647.15
	CO UNINCORPORATED			20,395,188	20,409,868	9,518,794	8,465,834.25	0.020446	399,619.48
	CO INCORPORATED			155,000	155,000	85,410	75,845.06	0.021772	1,743.94
TATTNALL	MANASSAS	1	47.00	15,472	15,472	2,091	1,045.5	0.002549	7.52
	SCHOOL	61	37,957.85	11,216,564	10,652,844	5,429,335	2,432,807.5	0.014000	48,107.10
	CO UNINCORPORATED & INCORPORATED			11,182,640	10,618,920	5,415,505	2,425,892.5	0.013174	47,659.49
TAYLOR	CO UNINCORPORATED	111	36,661.22	12,909,737	13,282,628	4,457,858	2,415,374.5	0.008415	67,032.35
	SCHOOL			12,909,737	13,282,628	4,457,858	2,415,374.5	0.015310	130,295.81
TELFAIR	CO UNINCORPORATED	162	64,191.13	19,265,043	19,239,682	7,717,417	3,846,028	0.016341	83,924.74
	SCHOOL			19,265,043	19,239,682	7,717,417	3,846,028	0.015468	88,245.80
TERRELL	CO UNINCORPORATED	125	32,867.02	13,658,206	13,647,940	6,584,846	3,287,290	0.013500	52,390.37
	SCHOOL			13,658,206	13,647,940	6,584,846	3,287,290	0.017484	65,595.83
THOMAS	CO WIDE EMS	172	98,220.16	114,988,382	115,143,918	92,166,533	67,527,416.91	0.001708	143,516.23
	BOSTON	1	29.85	38,216	38,216	30,350	15,175	0.012847	194.95
	IND SCHOOL THOMASVILLE			652,517	652,517	556,078	278,039	0.018422	6,635.44
	CO INCORPORATED			690,733	690,733	586,428	431,412.31	0.008827	3,914.69
	SCHOOL			114,335,865	114,491,401	91,610,455	77,707,317.95	0.014139	1,319,020.87
	CO UNINCORPORATED			114,297,649	114,453,185	91,580,105	67,486,348.97	0.006937	606,018.53
	CO FIRE DIST 1			2,328,502	2,328,502	1,894,098	947,049	0.003020	3,114.37
	CO FIRE DIST 2			27,971,851	27,971,851	22,452,393	19,218,745.66	0.003008	61,677.69
	CO FIRE DIST 3			83,997,296	84,152,832	67,233,614	59,572,504.83	0.002325	170,842.43
TIFT	CO FIRE DIST	6	2,708.05	1,878,043	1,878,043	1,255,687	627,843.5	0.001335	892.28
	SCHOOL			1,878,043	1,878,043	1,255,687	627,843.5	0.016932	12,098.58
	CO UNINCORPORATED			1,878,043	1,878,043	1,255,687	627,843.5	0.012161	8,689.49
TOOMBS	VIDALIA - TOOMBS	1	24.00	13,569	6,403	10,216	1,525	0.004201	6.41
	IND SCHOOL VIDALIA			13,569	6,403	10,216	1,525	0.014999	22.87
	LYONS	1	347.70	144,360	156,738	80,018	46,198	0.003890	179.71
	CO WIDE DEVELOPMENT AUTH			9,657,294	8,322,400	5,028,092	1,846,599	0.001000	1,846.60
	SCHOOL	52	24,526.30	9,643,725	8,315,997	5,017,876	1,845,074	0.015000	27,676.11
	CO UNINCORPORATED & INCORPORATED			9,499,365	8,159,259	4,937,858	1,798,876	0.008631	15,526.10

TREUTLEN	CO UNINCORPORATED	87	45,196.53	14,370,760	14,383,160	5,658,746	3,685,847.55	0.012934	99,841.59
	SCHOOL			14,370,760	14,383,160	5,658,746	3,717,596.45	0.014000	108,165.42
TROUP	HOGANSVILLE	2	36.71	54,120	57,680	43,907	23,733.5	0.007950	188.68
	SCHOOL	95	27,728.06	20,787,978	21,502,051	14,744,068	7,729,070.5	0.018850	198,179.58
	CO UNINCORPORATED & INCORPORATED			20,733,858	21,444,371	14,700,161	7,705,337.0	0.010342	111,065.45
TURNER	SCHOOL	144	25,719.97	11,275,026	11,268,659	4,579,639	2,286,636	0.015981	81,135.38
	CO UNINCORPORATED			11,275,026	11,268,659	4,579,639	2,286,636	0.016000	81,135.81
TWIGGS	CO UNINCORPORATED	144	62,512.50	23,038,606	25,159,026	11,024,659	8,996,425.85	0.019600	149,340.67
	SCHOOL			23,038,606	25,159,026	11,024,659	8,996,425.85	0.016600	176,329.95
UPSON	THOMASTON	1	245.00	145,130	223,870	89,932	84,336	0.003412	291.51
	SCHOOL	122	52,036.81	22,909,622	29,370,884	11,843,924	9,152,593	0.013730	125,665.10
	CO UNINCORPORATED & INCORPORATED			22,764,492	29,147,014	11,753,992	9,068,257	0.008600	77,987.01
WALKER	CO UNINCORPORATED	1	331.01	189,453	189,453	115,237	57,618.5	0.009287	954.48
	SCHOOL			189,453	189,453	115,237	57,618.5	0.017404	1,651.92
WALTON	IND SCHOOL SOCIAL CIRCLE			342,800	318,440	278,353	126,996.5	0.019278	7,741.88
	SOCIAL CIRCLE	4	205.76	342,800	318,440	278,353	126,996.5	0.007900	3,120.52
	SCHOOL	11	1,868.17	2,294,600	2,183,040	1,671,810	780,125	0.019100	25,308.26
	CO UNINCORPORATED & INCORPORATED			2,294,600	2,183,040	1,671,810	780,125	0.010677	14,675.36
WARE	CO UNINCORPORATED	247	135,655.60	37,258,425	38,508,067	16,887,992	9,068,817	0.015240	138,208.77
	SCHOOL			37,258,425	38,508,067	16,887,992	9,068,817	0.016467	149,336.21
WARREN	CAMAK	2	119.90	64,435	64,435	36,754	18,377	0.005753	105.72
	SCHOOL	195	55,328.67	23,670,714	23,670,714	13,001,120	10,221,899.33	0.018361	218,792.98
	CO UNINCORPORATED & INCORPORATED			23,577,763	23,577,763	12,947,016	10,155,901.41	0.012929	159,113.68
WASHINGTON	SANDERSVILLE	4	410.44	255,320	254,960	152,406	76,023	0.006702	1,340.36
	SCHOOL	196	98,753.00	35,821,000	40,315,732	14,792,937	9,643,834.5	0.017039	357,421.41
	CO UNINCORPORATED & INCORPORATED			34,976,000	39,470,882	14,406,542	9,450,712.0	0.009677	195,312.76
WAYNE	SCHOOL	207	154,630.82	71,964,924	71,748,299	47,970,236	37,258,741.42	0.017963	791,664.74
	CO UNINCORPORATED			71,964,924	71,748,299	47,970,236	35,837,553.33	0.016923	750,238.41
WEBSTER	SCHOOL	107	45,434.54	19,730,766	19,721,050	9,665,911	8,043,701.42	0.016959	226,492.05
	CO UNINCORPORATED & INCORPORATED			19,596,522	19,587,910	9,621,941	8,004,182.69	0.009000	119,279.62
WHEELER	SCHOOL	80	39,651.96	12,823,960	12,642,797	5,808,470	3,346,079.82	0.015737	76,394.75
	CO UNINCORPORATED			12,823,960	12,642,797	5,808,470	3,316,153.95	0.016266	79,321.77
WHITFIELD	SCHOOL	2	1,174.80	1,008,747	1,008,747	680,670	340,335	0.018756	8,846.13

	CO UNINCORPORATED			1,008,747	1,008,747	680,670	340,335	0.008312	4,255.81
WILCOX	CO UNINCORPORATED	87	35,548.05	10,687,067	10,620,655	2,986,933	1,460,260.5	0.018231	26,622.01
	SCHOOL			10,687,067	10,620,655	2,986,933	1,460,260.5	0.015095	22,042.63
WILKES	TIGNALL	5	239.55	110,716	171,440	36,814	48,769	0.010655	519.63
	SCHOOL	231	82,077.44	36,877,610	37,976,459	11,094,106	6,730,936.42	0.017511	248,918.71
	CO INCORPORATED			110,716	171,440	36,814	53,536.43	0.012534	671.03
	CO UNINCORPORATED			36,766,894	37,805,019	11,057,292	6,638,904.45	0.012146	174,414.61
WILKINSON	MCINTYRE	1	44.00	15,979	15,979	10,623	5,311.5	0.005720	30.38
	SCHOOL	96	61,163.13	19,276,300	19,315,792	7,998,998	4,019,245	0.020000	80,384.90
	CO UNINCORPORATED & INCORPORATED			19,260,321	19,299,813	7,988,375	4,013,933.5	0.014440	57,961.20
WORTH	CO UNINCORPORATED			58,944,425	58,254,388	40,612,265	31,756,895.57	0.012560	398,866.61
	SCHOOL			58,944,425	58,254,388	40,612,265	31,776,182.11	0.015500	492,530.82
	CO WIDE INDUSTRIAL AUTH	64	84,134.02	58,944,425	58,254,388	40,612,265	31,668,965.57	0.000591	18,716.36
	TOTALS	12250	\$5,760,691.99						\$39,242,767.91

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 2014.

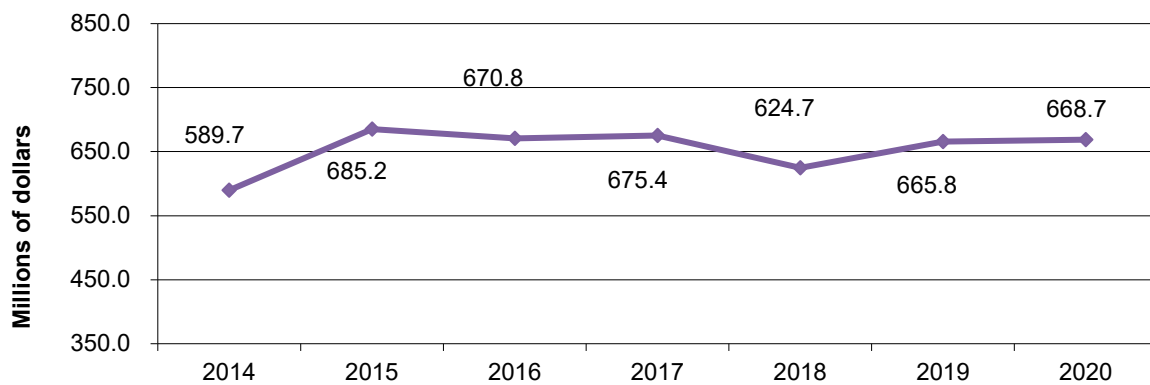


Figure 22: County and School Revenue from Timber shows the trend in value and revenue since 2014.

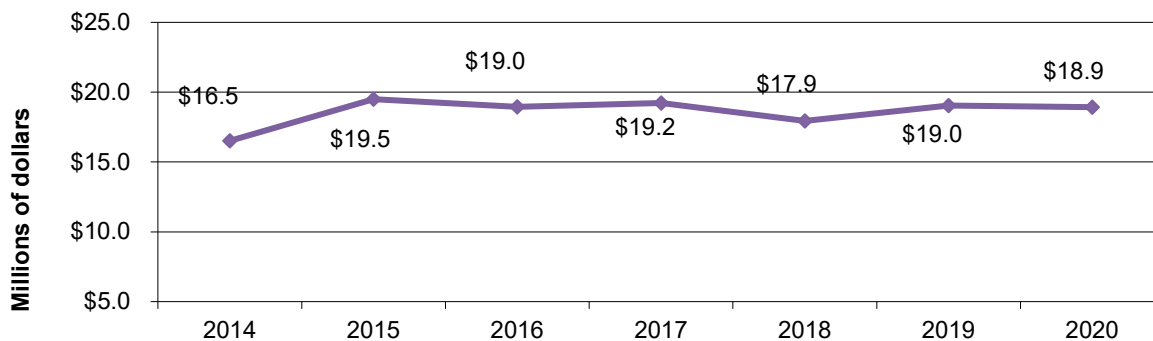


Table 10: 2019 Timber Revenue Reported on 2020 Tax Digests shows the timber revenue that was reported on the 2019 tax digests.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Appling	11,053	\$10,961,899	\$139,677	\$149,104	\$288,781
Atkinson	28,094	\$5,757,127	\$99,869	\$85,200	\$185,069
Bacon	9,076	\$9,253,655	\$126,146	\$138,453	\$264,599
Baker	64,396	\$3,319,371	\$37,506	\$46,714	\$84,220
Baldwin	0	\$2,006,476	\$19,724	\$31,301	\$51,025
Banks	833	\$465,940	\$3,922	\$6,761	\$10,683
Barrow	120	\$53,312	\$426	\$986	\$1,412
Bartow	0	\$997,943	\$8,896	\$18,439	\$27,335
Ben Hill	12,162	\$6,929,164	\$115,343	\$125,487	\$240,830
Berrien	11,149	\$4,832,064	\$80,744	\$72,481	\$153,225
Bibb	0	\$925,714	\$18,821	\$17,119	\$35,940
Bleckley	2,393	\$2,065,976	\$30,640	\$29,515	\$60,155
Brantley	19,887	\$8,960,152	\$125,393	\$143,362	\$268,755
Brooks	5,277	\$3,757,163	\$46,818	\$55,647	\$102,465
Bryan	10,966	\$6,174,711	\$51,337	\$93,084	\$144,421
Bulloch	17,101	\$10,129,835	\$119,866	\$90,338	\$210,204
Burke	44,728	\$11,144,535	\$62,265	\$151,945	\$214,210
Butts	3,802	\$1,999,765	\$26,415	\$31,916	\$58,331
Calhoun	6,254	\$1,721,518	\$28,639	\$33,702	\$62,341
Camden	34,902	\$12,762,286	\$201,517	\$204,197	\$405,714
Candler	106	\$3,522,559	\$43,606	\$49,316	\$92,922
Carroll	7,091	\$1,742,723	\$13,304	\$30,623	\$43,927
Catoosa	334	\$182,166	\$1,169	\$3,046	\$4,215
Charlton	21,250	\$13,812,738	\$254,431	\$237,441	\$491,872
Chatham	5,814	\$2,248,081	\$25,949	\$42,446	\$68,395
Chattahoochee	1,758	\$596,776	\$5,176	\$10,531	\$15,707
Chattooga	0	\$1,176,527	\$18,300	\$14,594	\$32,894
Cherokee	7,545	\$1,567,828	\$8,172	\$28,926	\$37,098
Clarke	0	\$47,952	\$657	\$959	\$1,616
Clay	1,723	\$560,746	\$9,640	\$7,389	\$17,029

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Clayton	0	\$0	\$0	\$0	\$0
Clinch	22,876	\$21,334,567	\$233,592	\$381,739	\$615,331
Cobb	0	\$0	\$0	\$0	\$0
Coffee	0	\$10,357,312	\$80,311	\$166,048	\$246,359
Colquitt	7,558	\$4,748,641	\$57,658	\$43,996	\$101,654
Columbia	9,057	\$2,828,060	\$16,966	\$51,753	\$68,719
Cook	4,785	\$3,278,792	\$38,893	\$52,497	\$91,390
Coweta	451	\$67,905	\$392	\$1,175	\$1,567
Crawford	18,808	\$4,129,214	\$57,933	\$66,067	\$124,000
Crisp	2,429	\$978,843	\$11,305	\$16,248	\$27,553
Dade	140	\$139,698	\$1,119	\$2,142	\$3,261
Dawson	54	\$37,488	\$296	\$591	\$887
Decatur	49,050	\$10,025,299	\$101,085	\$149,377	\$250,462
Dekalb	0	\$0	\$0	\$0	\$0
Dodge	38,702	\$11,220,814	\$137,163	\$157,091	\$294,254
Dooly	3,774	\$2,730,560	\$51,881	\$44,792	\$96,673
Dougherty	0	\$1,495,506	\$23,284	\$27,247	\$50,531
Douglas	138	\$43,479	\$546	\$852	\$1,398
Early	9,340	\$3,337,555	\$31,707	\$51,692	\$83,399
Echols	24,416	\$13,836,407	\$207,200	\$214,298	\$421,498
Effingham	0	\$10,523,769	\$79,223	\$170,748	\$249,971
Elbert	18,298	\$2,224,128	\$25,021	\$35,435	\$60,456
Emanuel	40,981	\$13,787,812	\$161,703	\$192,988	\$354,691
Evans	4,428	\$1,858,499	\$17,422	\$26,060	\$43,482
Fannin	141	\$63,732	\$246	\$662	\$908
Fayette	0	\$34,130	\$146	\$654	\$800
Floyd	1,572	\$902,060	\$8,912	\$16,463	\$25,375
Forsyth	0	\$8,487	\$41	\$147	\$188
Franklin	1,159	\$642,265	\$6,778	\$10,919	\$17,697
Fulton	672	\$84,743	\$828	\$1,508	\$2,336
Gilmer	0	\$370,408	\$2,512	\$5,172	\$7,684
Glascocock	9,592	\$3,146,553	\$38,476	\$51,629	\$90,105
Glynn	22,410	\$6,545,476	\$31,831	\$105,755	\$137,586

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Gordon	1,064	\$759,409	\$7,288	\$14,469	\$21,757
Grady	12,749	\$2,605,243	\$45,305	\$35,431	\$80,736
Greene	32,932	\$4,725,136	\$25,374	\$67,073	\$92,447
Gwinnett	0	\$0	\$0	\$0	\$0
Habersham	0	\$116,847	\$1,365	\$1,567	\$2,932
Hall	3,634	\$564,708	\$2,740	\$9,911	\$12,651
Hancock	39,157	\$10,639,731	\$189,047	\$151,254	\$340,301
Haralson	5,254	\$2,380,833	\$24,171	\$36,151	\$60,322
Harris	17,188	\$4,862,332	\$45,609	\$83,924	\$129,533
Hart	451	\$730,499	\$4,171	\$9,610	\$13,781
Heard	3,659	\$2,856,736	\$19,485	\$43,911	\$63,396
Henry	1,097	\$764,201	\$6,716	\$15,284	\$22,000
Houston	5,281	\$1,956,887	\$19,442	\$26,021	\$45,463
Irwin	12,473	\$3,983,506	\$59,227	\$62,469	\$121,696
Jackson	305	\$296,332	\$2,721	\$5,450	\$8,171
Jasper	12,341	\$5,529,380	\$80,358	\$96,615	\$176,973
Jeff Davis	47,397	\$12,479,182	\$191,930	\$174,709	\$366,639
Jefferson	26,411	\$8,029,032	\$136,421	\$126,762	\$263,183
Jenkins	18,320	\$6,437,350	\$65,629	\$95,929	\$161,558
Johnson	20,943	\$7,322,913	\$112,509	\$108,811	\$221,320
Jones	10,015	\$2,813,282	\$45,567	\$50,639	\$96,206
Lamar	2,841	\$832,804	\$10,957	\$14,158	\$25,115
Lanier	8,685	\$1,451,262	\$22,857	\$24,372	\$47,229
Laurens	42,106	\$16,454,078	\$117,959	\$241,184	\$359,143
Lee	15,702	\$2,444,962	\$34,469	\$44,009	\$78,478
Liberty	12,289	\$6,228,393	\$101,477	\$101,884	\$203,361
Lincoln	5,064	\$1,380,027	\$15,512	\$23,362	\$38,874
Long	27,255	\$8,861,451	\$139,080	\$128,296	\$267,376
Lowndes	6,512	\$4,141,880	\$35,624	\$65,347	\$100,971
Lumpkin	173	\$2,891	\$28	\$47	\$75
Macon	5,144	\$2,627,303	\$27,705	\$48,440	\$76,145
Madison	3,685	\$1,550,834	\$19,773	\$26,349	\$46,122
Marion	16,934	\$4,337,341	\$30,899	\$65,017	\$95,916

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
McDuffie	14,256	\$7,438,473	\$63,227	\$146,464	\$209,691
McIntosh	15,546	\$11,591,130	\$114,648	\$200,527	\$315,175
Meriwether	17,200	\$6,365,203	\$84,931	\$115,363	\$200,294
Miller	5,238	\$935,979	\$15,500	\$18,299	\$33,799
Mitchell	20,713	\$4,721,438	\$88,319	\$75,949	\$164,268
Monroe	11,582	\$3,785,394	\$49,918	\$58,848	\$108,766
Montgomery	7,285	\$3,757,310	\$58,080	\$56,360	\$114,440
Morgan	11,515	\$3,007,049	\$32,239	\$42,303	\$74,542
Murray	879	\$405,959	\$3,695	\$6,292	\$9,987
Muscogee	0	\$0	\$0	\$0	\$0
Newton	10,021	\$950,166	\$12,272	\$18,802	\$31,074
Oconee	375	\$349,492	\$2,337	\$5,767	\$8,104
Oglethorpe	18,030	\$7,679,114	\$0	\$144,675	\$144,675
Paulding	282	\$5,360	\$30	\$101	\$131
Peach	929	\$289,851	\$4,175	\$4,900	\$9,075
Pickens	2,784	\$1,134,367	\$8,636	\$16,823	\$25,459
Pierce	11,914	\$9,783,925	\$104,189	\$159,204	\$263,393
Pike	2,116	\$901,081	\$10,964	\$15,258	\$26,222
Polk	1,877	\$1,035,569	\$10,304	\$14,642	\$24,946
Pulaski	7,225	\$2,257,034	\$31,705	\$31,565	\$63,270
Putnam	11,642	\$4,038,573	\$32,623	\$63,696	\$96,319
Quitman	11,933	\$2,607,046	\$41,382	\$36,433	\$77,815
Rabun	0	\$35,773	\$358	\$336	\$694
Randolph	16,788	\$5,605,280	\$102,319	\$99,073	\$201,392
Richmond	2,262	\$1,130,769	\$10,228	\$20,828	\$31,056
Rockdale	0	\$0	\$0	\$0	\$0
Schley	16,466	\$3,222,557	\$39,473	\$53,491	\$92,964
Screven	12,147	\$16,103,139	\$217,537	\$251,515	\$469,052
Seminole	12,835	\$1,401,489	\$22,606	\$22,476	\$45,082
Spalding	0	\$476,686	\$7,693	\$7,981	\$15,674
Stephens	1,540	\$618,684	\$9,225	\$10,313	\$19,538
Stewart	26,379	\$9,156,240	\$106,377	\$137,847	\$244,224
Sumter	16,367	\$6,274,691	\$82,713	\$113,973	\$196,686

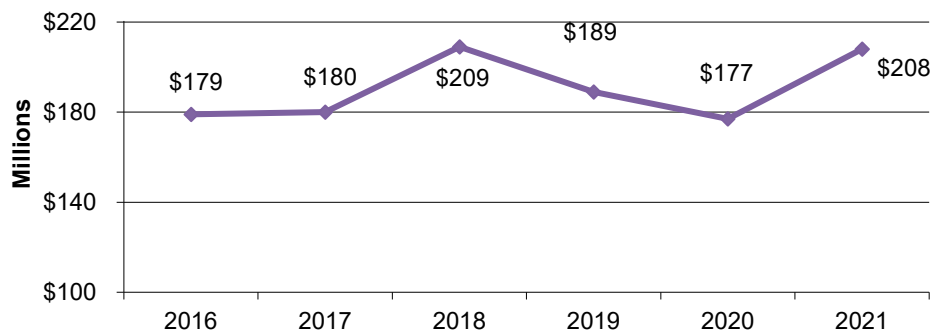
County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Talbot	32,768	\$7,411,349	\$118,648	\$104,144	\$222,792
Taliaferro	6,012	\$3,003,033	\$61,400	\$54,055	\$115,455
Tattnall	20,681	\$9,011,927	\$118,723	\$126,167	\$244,890
Taylor	12,542	\$4,142,534	\$34,868	\$63,422	\$98,290
Telfair	26,895	\$9,676,130	\$158,117	\$149,670	\$307,787
Terrell	18,845	\$3,322,790	\$44,858	\$58,096	\$102,954
Thomas	12,829	\$3,339,191	\$23,164	\$47,213	\$70,377
Tift	3,791	\$1,654,630	\$20,122	\$28,016	\$48,138
Toombs	26,378	\$13,990,942	\$120,756	\$209,864	\$330,620
Towns	0	\$0	\$0	\$0	\$0
Treutlen	11,799	\$5,590,680	\$72,310	\$78,270	\$150,580
Troup	6,151	\$2,360,807	\$24,415	\$44,501	\$68,916
Turner	10,579	\$2,635,845	\$42,174	\$42,123	\$84,297
Twiggs	12,307	\$7,816,082	\$153,195	\$129,747	\$282,942
Union	0	\$1,129	\$8	\$13	\$21
Upson	9,727	\$3,210,571	\$27,611	\$44,081	\$71,692
Walker	0	\$538,266	\$5,089	\$9,368	\$14,457
Walton	1,860	\$592,557	\$6,327	\$11,318	\$17,645
Ware	13,509	\$10,595,408	\$161,474	\$174,475	\$335,949
Warren	7,593	\$4,925,846	\$63,686	\$90,443	\$154,129
Washington	47,923	\$14,285,026	\$138,236	\$243,403	\$381,639
Wayne	5,284	\$18,178,336	\$307,632	\$326,537	\$634,169
Webster	8,755	\$1,900,850	\$17,108	\$32,237	\$49,345
Wheeler	41,469	\$11,721,783	\$190,714	\$184,466	\$375,180
White	720	\$98,822	\$1,062.00	\$1,719.00	\$2,781.00
Whitfield	672	\$431,703	\$3,589.00	\$8,097.00	\$11,686.00
Wilcox	5,372	\$1,134,503	\$20,683.00	\$17,125.00	\$37,808.00
Wilkes	20,608	\$7,333,815	\$89,077.00	\$128,422.00	\$217,499.00
Wilkinson	9,613	\$7,084,880	\$102,306.00	\$141,698.00	\$244,004.00
Worth	18,418	\$5,051,786	\$63,450.00	\$78,303.00	\$141,753.00
Total	1,716,932	\$668,731,711	\$8,348,758.00	\$10,572,319.00	\$18,921,077.00

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 2021, the program received more than \$208 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 2021, the program returned more than \$41 million and 104,958 shares of stock to lost owners. The number of claims paid decreased from 27,194 in FY20 to 26,530 in FY21.

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.

