

2023

PROPERTY TAX ADMINISTRATION ANNUAL REPORT

GEORGIA DEPARTMENT OF REVENUE
2022 ANNUAL REPORT



Frank M. O'Connell
Interim State Revenue Commissioner



Georgia Department of Revenue
1800 Century Boulevard, NE | Atlanta, Georgia 30345

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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) 2022 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 blue ink that reads "Frank M. O'Connell".

Frank M. O'Connell
Interim State Revenue Commissioner

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Highlights of the Annual Report

Digest Review

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

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

In 2016, the statutory deadline for submitting the annual property tax digests changed from August 1st to September 1st (See O.C.G.A. § 48-5-205). For 2020, sixty (60) counties submitted their 2020 tax digest by the September 1st deadline. For 2021, seventy (70) out of 159 counties submitted their 2021 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 2021 digest review year and which underwent extensive review, 27 counties' ad valorem tax digests failed to meet state standards for approval. None of the 2021 review year digests were subject to the \$5.00 per parcel penalty.
- Assessed values increased from \$492.6 billion in 2020 to \$524.4 billion in 2021 or a 6.0% increase from the values reported in 2020. The 2021 average millage rate decreased to 27.51 compared to the 2020 average millage rate of 27.98.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on Figures 1 - 3 of this report.

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 Reviews of 36 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**¹ for public utility property decreased from 38.28% in 2021 to 36.83 % for tax year 2022.
- Equalization ratios for eighty-seven (87) of the 159 counties accepted were proposed at a ratio less than 40% for tax year 2022.
- Figure 12 reflects the growth in the Public Utility Digest since 2016.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2016 can be found beginning on Figure 13 of this report.
- Figure 14 shows the fluctuation in the number of companies centrally assessed annually due to mergers, acquisitions, or companies ceasing to conduct business in Georgia.

¹**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**² 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 4 and 5 and Figures 15 and 16 depict the impact of Preferential Agricultural Assessment.

Conservation Use Valuation

Since the implementation of **Conservation Use Valuation**³ in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program for 2021 is 194,883, representing the elimination of approximately \$10.2 billion in value and total **tax shift**⁴ of approximately \$271 million. These values are expected to increase as county boards of tax assessors perform revaluations.

Tables 6 and 7 and Figures 17 and 18 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 tax 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 8 shows the number of properties enrolled in this program for 2021; the dollar amount of the revenue shift; and the amounts of grants due to local governments.

² **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. §§ 48-5-7 and 48-5-7.1.

³ **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. § 48-5-269.

⁴ **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. Therefore, the other classes of taxpayers are bearing more of the tax burden.

Timber Taxation

Timber harvest values reported on the 2021 digests decreased from \$668.7 million in 2020 to \$646.5 million in 2021, a 3.33% decrease in value. The revenue decreased 2.0%, from \$18.9 million to \$18.5 million.

Timber harvest values and revenue trends can be found on Figures 19 and 20 and Table 9.

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.

Figures 21 and 22 depict the trends within the Unclaimed Property Program.

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

- The average level of assessment for each class of property meets the mandated state standard of 36% to 44%;
- The average measure of overall equalization, the **coefficient of dispersion**⁶, 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**⁷, meets the state standard of 95% to 110%.

⁵**Equalization** – the adjustment of assessed property values in a taxing district in order to align the values with the actual sales price.

⁶**The Coefficient of Dispersion** - the statistical representation of equalization.

⁷**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 2021 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 2021 review year indicated that 27 counties were deficient. There were no counties assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies

Table 1: Review-Year Counties Cited for Deficiencies shows that 27 review year counties were deficient.

County	Deficiency	\$5 Parcel Penalty
Appling	The Residential Level of Uniformity The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0
Berrien	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0
Brantley	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0
Bryan	The Commercial Bias Ratio The Industrial Bias Ratio	\$0
Catoosa	The Commercial Level of Uniformity The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Charlton	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0
Coweta	The Agricultural Level of Assessment	\$0
Dade	The Residential Level of Uniformity	\$0
Dooly	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0

County	Deficiency	\$5 Parcel Penalty
Evans	The Residential Level of Assessment	\$0
Hancock	The Residential Level of Uniformity The Agricultural Level of Uniformity The Commercial Level of Uniformity The Industrial Level of Uniformity The Residential Bias Ratio The Agricultural Bias Ratio The Commercial Bias Ratio The Industrial Bias Ratio	\$0
Jackson	The Residential Level of Uniformity The Agricultural Level of Uniformity The Commercial Level of Uniformity The Industrial Level of Uniformity The Agricultural Level of Assessment	\$0
Jefferson	The Residential Level of Uniformity	\$0
Miller	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0
Mitchell	The Commercial Level of Uniformity The Industrial Level of Uniformity	\$0
Pulaski	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0
Rabun	The Residential Level of Uniformity	\$0
Richmond	The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Stephens	The Residential Level of Uniformity The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Talbot	The Residential Level of Uniformity The Agricultural Level of Uniformity The Commercial Level of Uniformity The Industrial Level of Uniformity	\$0
Thomas	The Industrial Bias Ratio	\$0
Towns	The Residential Level of Uniformity	\$0

County	Deficiency	\$5 Parcel Penalty
Walker	The Residential Level of Uniformity The Commercial Level of Uniformity The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment	\$0
Washington	The Agricultural Level of Uniformity The Agricultural Bias Ratio	\$0
White	The Residential Level of Uniformity The Agricultural Level of Uniformity The Residential Level of Assessment The Industrial Bias Ratio	\$0
Whitfield	The Residential Level of Uniformity The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Wilkinson	The Residential Level of Uniformity	\$0

Figure 1: Average Level of Assessment shows the average Median Ratio from 2015 to 2021.

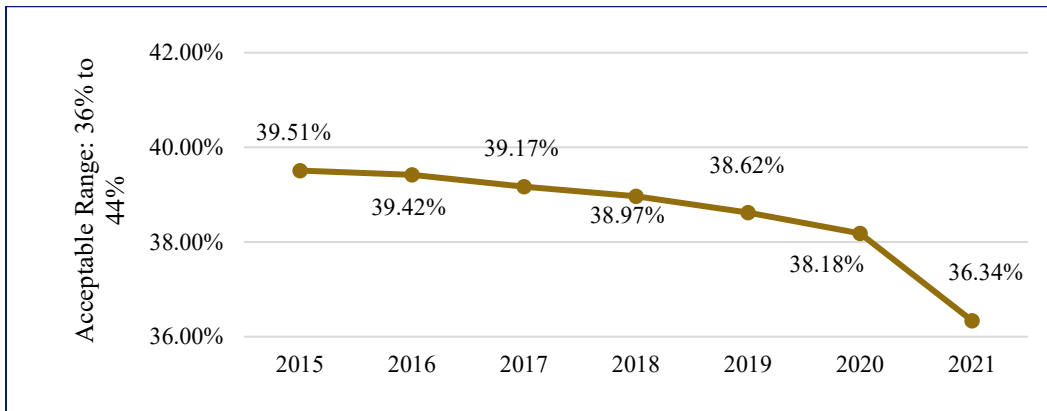


Figure 2: Average Level of Uniformity shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Case law indicates that this is the most important measure of fairness within a taxing jurisdiction.

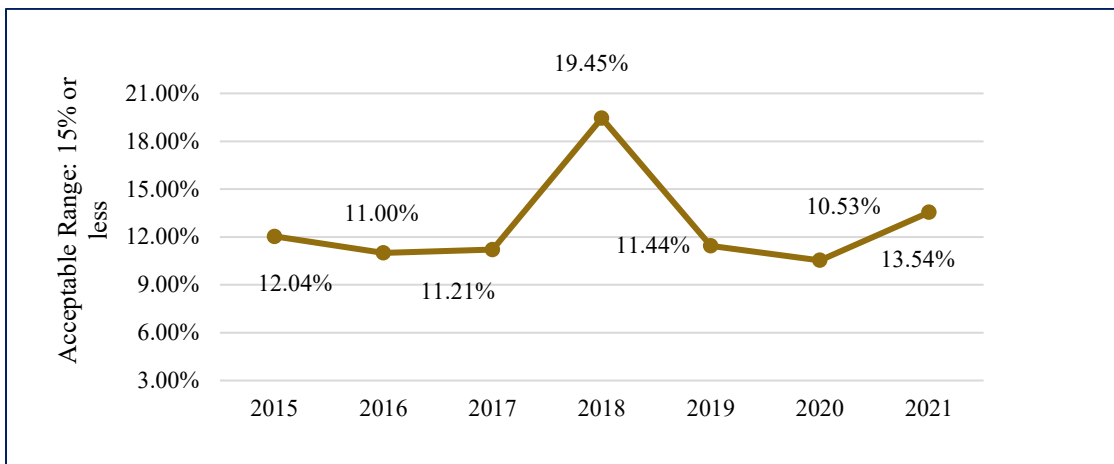
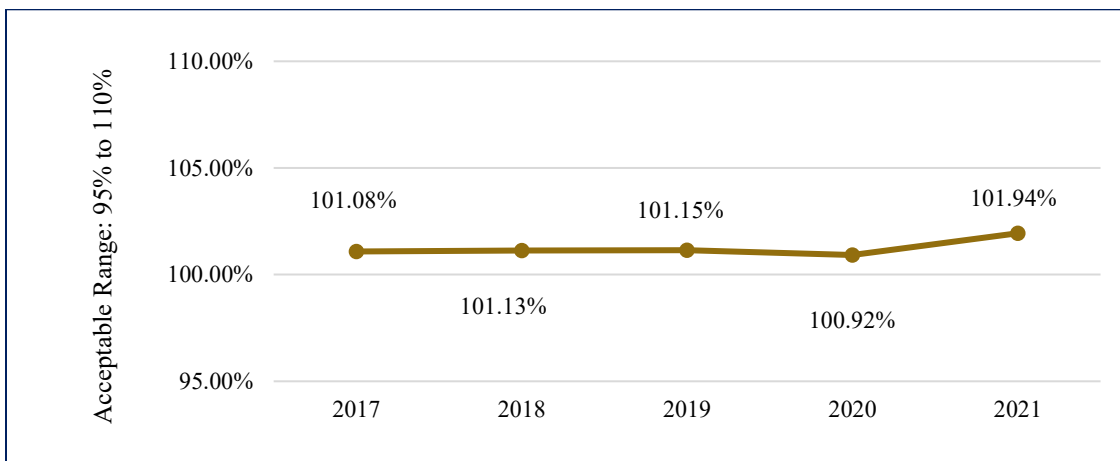


Figure 3: Average Level of Assessment Bias shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



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 2011 to 2013, recovered to 2008 levels by digest year 2017, and continue to increase in digest year 2021.

Figure 4: Total Assessed Value shows the changes in property values since 2011.

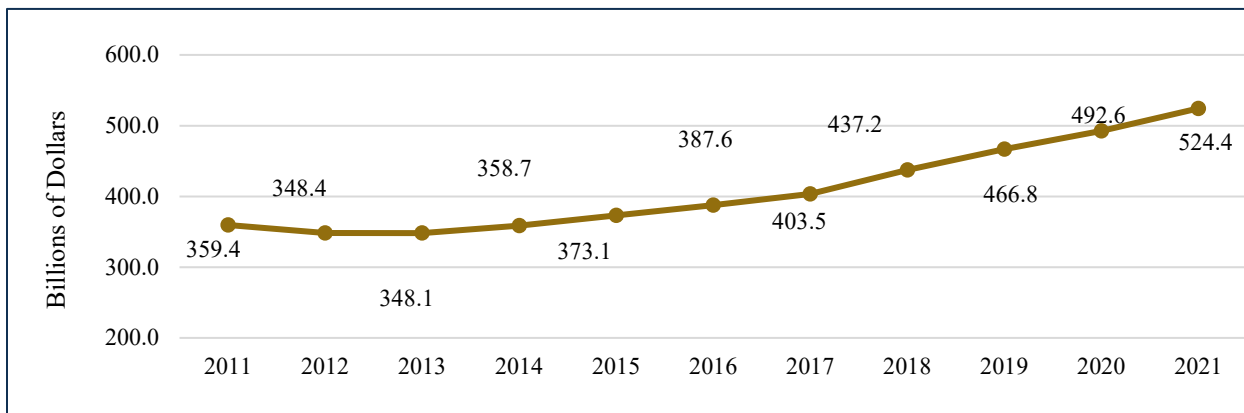


Figure 5: Average Millage Rate shows the average millage rate since 2015.

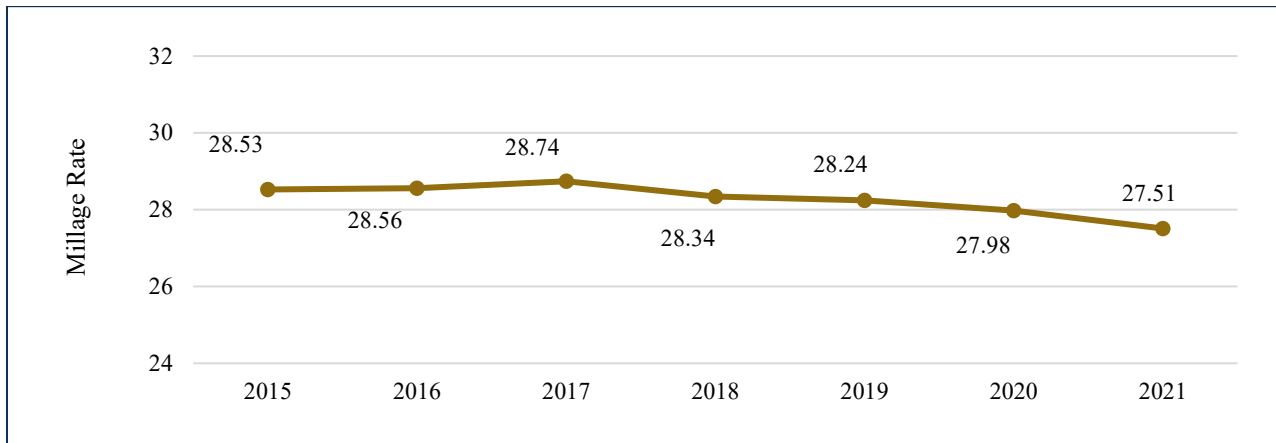


Table 2: 2022 Property Tax Millage Rates shows the unincorporated mill rates that include county, school, fire and special tax district mill rates. Figures are shown for calendar years (CY).

COUNTY	CY2018	CY2019	CY2020	CY2021	CY2022
Appling	27.842	27.372	26.814	25.826	25.811
Atkinson	32.172	32.172	32.146	32.120	30.450
Bacon	28.711	28.711	28.594	27.245	27.245
Baker	24.411	24.411	25.372	25.231	26.864
Baldwin	25.510	25.510	25.430	25.790	24.370
Banks	23.427	23.427	22.930	22.342	21.012
Barrow	30.249	29.749	29.430	29.414	29.015
Bartow	27.860	27.860	27.470	26.676	25.390
Ben Hill	34.791	34.791	34.756	34.359	33.072
Berrien	31.710	31.710	31.710	31.684	31.450
Bibb	39.966	20.331	20.331	20.331	34.621
Bleckley	29.119	29.169	29.117	29.117	27.2100
Brantley	32.616	31.366	31.850	30.790	30.066
Brooks	28.712	28.319	26.772	27.938	27.353
Bryan	25.375	25.375	24.889	24.574	23.952
Bulloch	21.767	21.767	20.751	20.168	19.613
Burke	22.294	22.294	21.917	21.886	21.359
Butts	30.430	29.430	30.169	29.047	26.134
Calhoun	34.547	34.547	36.213	35.136	34.459
Camden	30.060	29.405	33.190	32.272	30.525
Candler	27.854	26.854	27.379	27.294	27.294
Carroll	26.259	26.259	25.666	25.637	25.080
Catoosa	23.905	23.905	23.140	20.924	22.388
Charlton	36.080	36.080	35.610	35.610	28.343
Chatham	36.564	36.485	36.375	35.625	33.707
Chattahoochee	26.250	26.250	26.319	26.264	25.802
Chattooga	27.574	27.574	27.958	26.6178	24.495
Cherokee	28.588	28.415	28.415	27.138	26.283
Clarke	33.950	33.950	33.950	33.700	31.900
Clay	30.373	30.373	30.369	30.363	31.991
Clayton	35.596	35.596	35.089	34.746	34.496
Clinch	33.353	28.853	33.342	33.326	33.322
Cobb	30.350	30.350	30.350	30.350	30.350
Coffee	24.292	24.286	24.286	24.266	24.266
Colquitt	26.079	24.490	24.715	24.283	23.811
Columbia	27.839	27.747	27.747	27.371	25.968
Cook	28.917	28.917	28.873	28.873	26.937
Coweta	29.320	29.270	26.502	26.326	21.280
Crawford	30.030	30.030	31.280	30.030	31.020

COUNTY	CY2018	CY2019	CY2020	CY2021	CY2022
Crisp	30.623	29.476	29.698	29.653	28.083
Dade	23.807	23.807	23.337	22.388	22.200
Dawson	23.916	23.916	23.663	22.625	21.422
Decatur	31.288	30.572	31.234	29.645	29.098
Dekalb	43.990	43.890	43.890	51.736	43.890
Dodge	25.534	25.534	26.224	25.821	25.740
Dooly	34.459	34.459	35.404	35.404	34.354
Dougherty	43.175	43.065	42.961	42.896	46.338
Douglas	31.113	31.113	34.163	33.113	33.063
Early	25.724	25.724	24.988	25.464	25.221
Echols	34.616	34.616	34.594	34.636	34.627
Effingham	29.695	28.171	28.021	27.397	26.979
Elbert	29.095	26.995	27.182	24.013	23.978
Emanuel	28.708	29.016	29.187	27.636	27.100
Evans	25.889	25.640	25.463	25.366	25.315
Fannin	15.406	15.406	14.253	14.021	10.194
Fayette	28.978	28.649	28.343	28.204	27.814
Floyd	30.086	30.036	30.436	30.184	27.364
Forsyth	27.654	27.654	27.614	24.266	26.614
Franklin	26.863	26.613	27.803	27.513	25.800
Fulton	28.226	39.835	39.672	36.6800	35.860
Gilmer	22.941	22.941	21.996	19.846	17.599
Glascok	28.616	28.616	28.636	29.637	27.223
Glynn	26.110	23.590	23.590	23.100	22.339
Gordon	28.803	28.803	28.650	28.015	27.015
Grady	29.090	29.090	30.990	30.884	30.783
Greene	21.611	20.133	20.856	18.949	17.745
Gwinnett	35.069	34.919	36.010	35.760	35.060
Habersham	26.713	25.063	26.223	25.955	25.250
Hall	28.150	28.097	27.852	26.570	26.216
Hancock	31.213	31.213	31.984	31.955	31.901
Haralson	29.557	33.637	29.398	32.325	30.925
Harris	26.540	27.190	27.640	26.640	26.630
Hart	19.772	19.272	19.366	18.549	16.652
Heard	22.228	22.228	22.192	21.971	20.874
Henry	38.361	38.361	34.416	34.416	34.327
Houston	24.409	23.232	24.409	24.295	24.170
Irwin	31.500	30.550	31.500	31.500	31.500
Jackson	32.812	30.974	32.740	31.775	31.669
Jasper	33.894	33.894	32.817	31.429	27.638
Jeff Davis	29.380	29.380	29.380	29.380	29.380
Jefferson	33.956	33.956	32.779	32.686	31.328

COUNTY	CY2018	CY2019	CY2020	CY2021	CY2022
Jenkins	25.661	25.661	25.097	24.103	23.570
Johnson	30.193	30.193	30.223	30.227	28.373
Jones	35.985	35.985	35.985	35.962	35.952
Lamar	30.472	30.472	31.657	30.065	27.606
Lanier	32.676	32.676	32.544	32.421	31.752
Laurens	21.868	21.868	21.827	21.803	21.239
Lee	33.703	33.703	33.098	27.430	28.177
Liberty	37.045	35.501	36.501	36.345	36.493
Lincoln	32.165	31.165	31.134	26.668	28.019
Long	31.792	31.792	31.771	31.572	30.723
Lowndes	27.605	27.322	27.041	26.616	25.379
Lumpkin	28.371	27.872	26.380	25.598	24.757
Macon	29.070	29.070	28.982	30.061	28.077
Madison	31.189	30.189	30.740	30.527	27.582
Marion	23.825	23.825	23.876	23.717	23.856
McDuffie	28.490	28.490	28.190	26.499	25.526
McIntosh	26.574	25.574	28.167	27.839	27.839
Meriwether	35.144	32.574	33.497	31.915	32.728
Miller	37.967	36.884	37.853	37.853	38.253
Mitchell	35.271	35.271	34.792	34.792	34.792
Monroe	29.047	29.047	28.733	28.027	27.074
Montgomery	29.816	29.816	30.458	29.700	29.878
Morgan	25.569	25.569	24.789	24.562	24.462
Murray	24.694	24.694	24.603	24.603	23.990
Muscogee	40.971	40.501	40.501	40.501	40.001
Newton	34.333	33.441	33.596	30.325	28.312
Oconee	23.686	23.686	23.186	23.150	21.454
Oglethorpe	29.720	29.720	21.813	25.620	25.620
Paulding	30.128	30.129	29.700	29.060	26.070
Peach	31.535	31.535	31.308	31.222	26.920
Pickens	23.376	23.176	22.443	21.789	20.338
Pierce	27.036	27.036	26.921	26.506	27.022
Pike	34.558	34.558	31.659	31.399	30.310
Polk	27.555	27.555	24.089	24.040	23.732
Pulaski	28.740	28.745	28.781	28.681	28.613
Putnam	24.980	24.602	24.228	22.785	20.079
Quitman	31.982	31.982	33.818	33.844	32.372
Rabun	19.604	19.604	19.396	18.750	18.303
Randolph	35.301	35.301	37.985	35.929	35.384
Richmond	32.626	31.584	30.153	31.046	28.006
Rockdale	45.090	45.090	42.616	39.407	39.690

COUNTY	CY2018	CY2019	CY2020	CY2021	CY2022
Schley	31.176	31.176	33.426	33.467	29.360
Screven	30.210	29.167	29.409	28.506	27.900
Seminole	30.871	30.871	32.932	32.833	32.763
Spalding	38.211	37.222	36.490	36.362	36.362
Stephens	31.710	31.710	31.580	31.270	29.770
Stewart	26.664	26.664	26.673	26.655	26.623
Sumter	31.449	31.449	31.346	30.288	30.220
Talbot	30.057	30.057	30.061	28.985	30.796
Taliaferro	38.502	38.502	38.446	38.426	38.421
Tattnall	28.205	28.205	27.174	27.168	27.989
Taylor	23.480	23.480	23.725	23.530	22.970
Telfair	32.173	32.173	31.809	31.277	29.773
Terrell	29.984	29.984	30.984	30.984	30.984
Thomas	23.569	21.834	22.784	22.203	20.131
Tift	30.320	30.364	30.428	29.856	29.682
Toombs	23.613	22.613	24.631	24.081	23.410
Towns	13.351	13.024	12.814	12.058	11.719
Treutlen	26.988	26.988	26.934	26.950	26.969
Troup	30.159	30.160	30.160	30.160	27.910
Turner	31.989	31.989	31.981	31.961	31.957
Twiggs	36.200	36.200	36.200	36.180	35.880
Union	17.893	17.893	18.918	15.759	13.313
Upson	30.660	30.640	28.210	26.350	27.730
Walker	26.457	26.457	26.691	25.717	23.232
Walton	33.440	32.105	33.412	32.580	31.619
Ware	32.636	32.636	31.707	31.365	28.874
Warren	30.358	30.358	31.290	31.077	31.076
Washington	30.195	30.133	30.216	29.972	29.161
Wayne	35.923	35.923	34.886	33.719	31.483
Webster	26.467	26.467	26.467	26.467	26.443
Wheeler	32.193	32.193	32.003	31.754	31.631
White	28.231	28.231	28.144	26.810	23.727
Whitfield	31.506	28.068	30.506	33.866	29.494
Wilcox	33.333	33.333	33.326	30.873	30.902
Wilkes	28.175	28.175	29.657	29.136	28.466
Wilkinson	34.440	34.440	34.440	34.406	34.044
Worth	28.651	28.060	28.651	28.601	28.583

Property tax continues to be the primary revenue source for local governments. Currently, approximately \$14.7 billion in revenue is collected from property taxes in Georgia. Because the Department's 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.

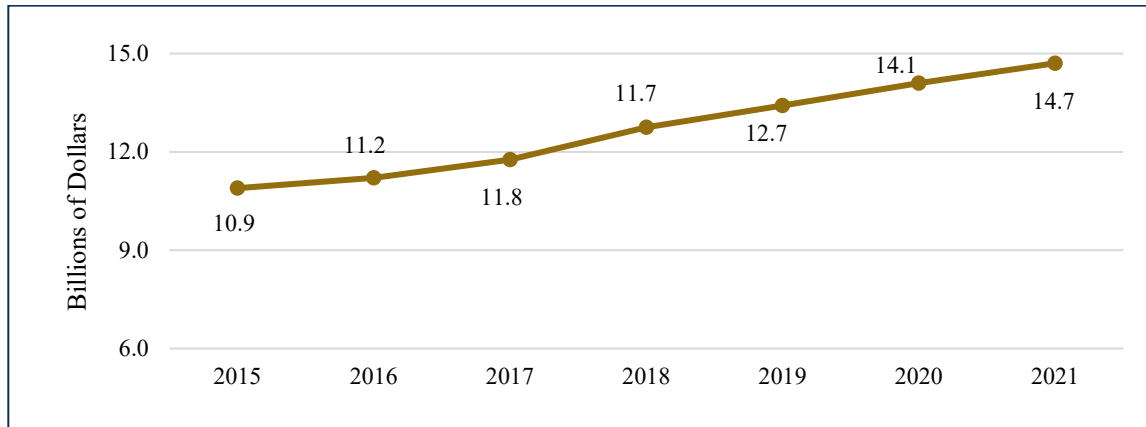


Figure 7: 2021 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for county and school purposes.

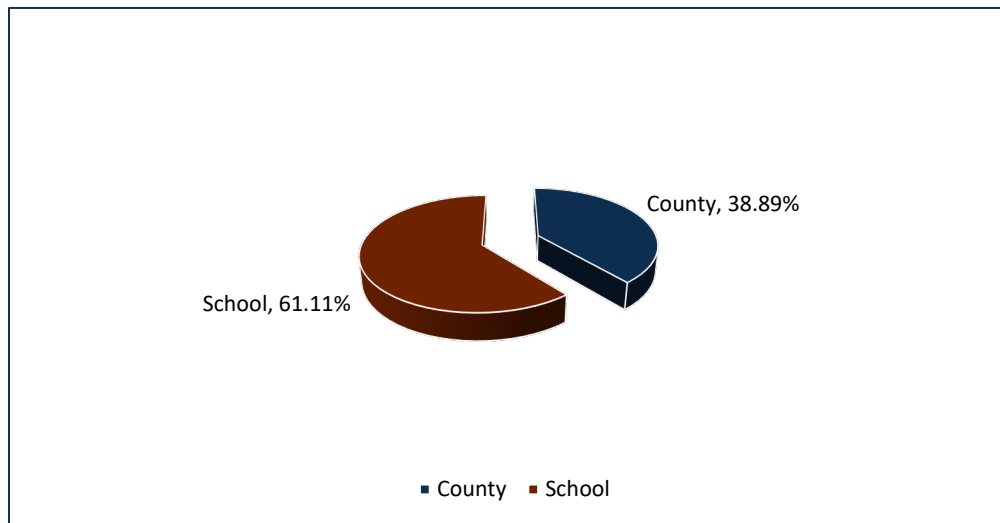


Figure 8: 2021 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county property tax revenue in billions of dollars.

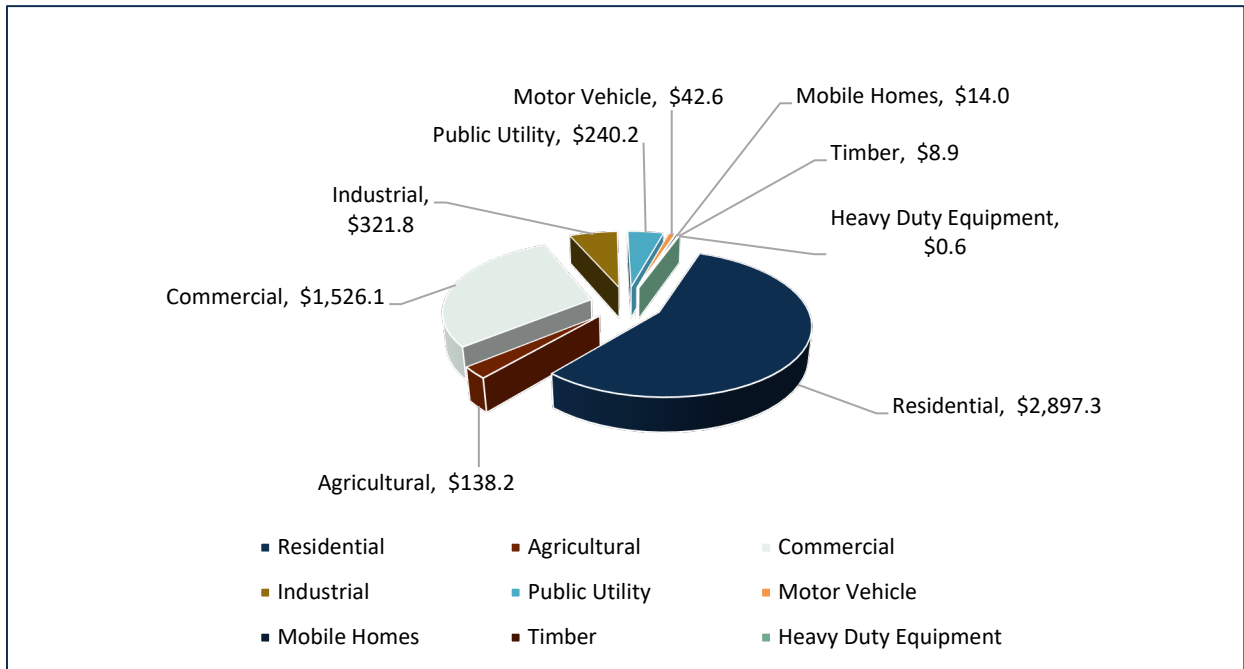


Figure 9: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2021 for county tax purposes and a five-year comparison.

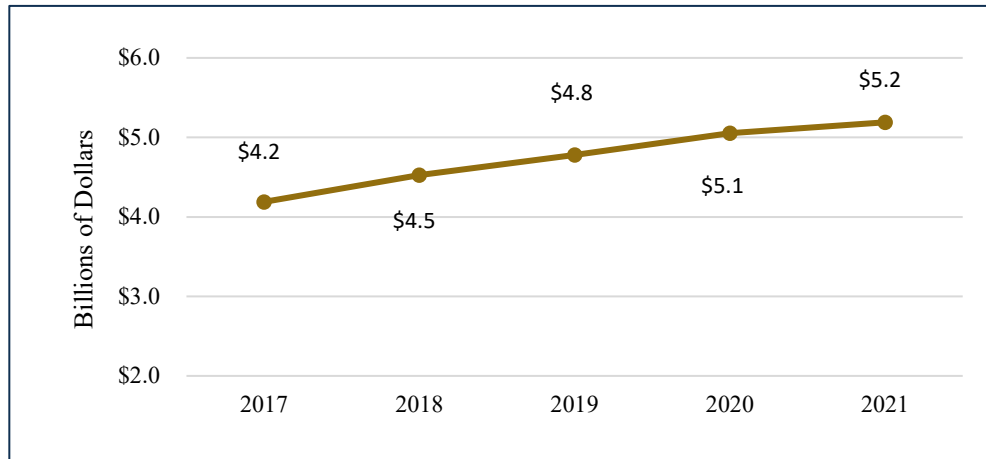


Figure 10: 2021 School Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for board of education tax purposes in billions of dollars.

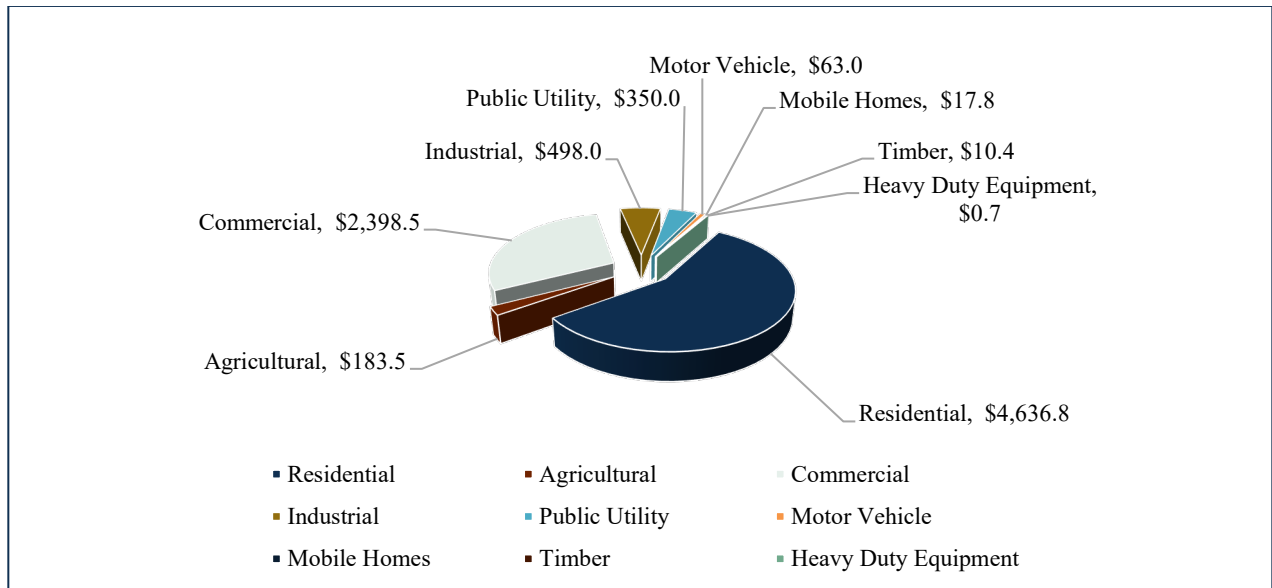
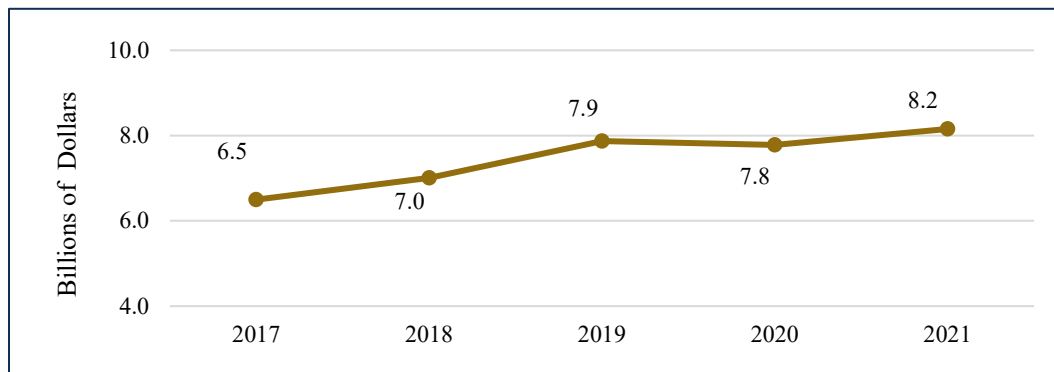


Figure 11: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.



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

Year	County	County	County	County	County	County
2022	Habersham					
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 2021 digest was approved was comprised of Revenue Commissioner Robyn Crittenden, State Auditor Greg Griffin, and Marty Smith, Director of the State Properties Commission.

In determining each county's proposed assessed public utility values for 2022 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2021 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 Kroll, Standard & Poor's, and Value Line, making the process less subjective and more transparent.

Figure 12: Change in Public Utility Digest Value shows the digest history since 2016.

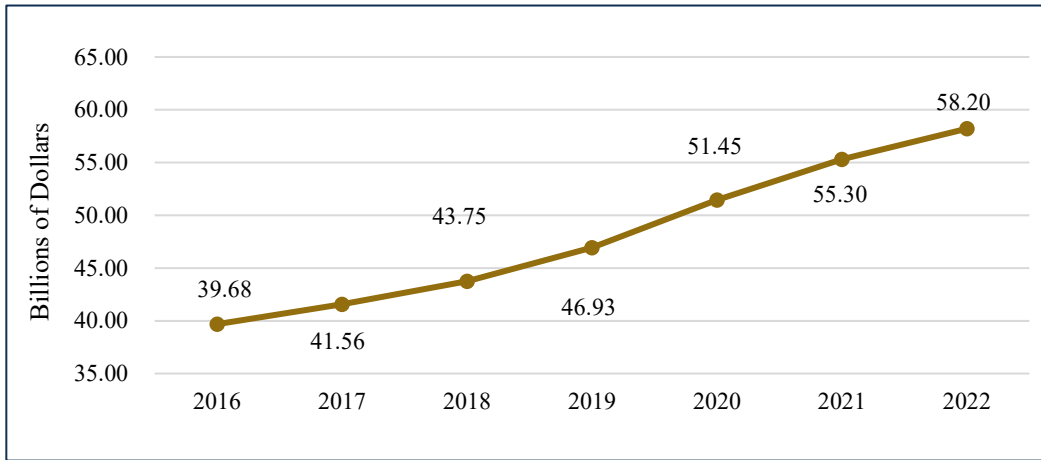


Figure 13: Trend of Average Proposed Public Utility Equalization Ratios shows the trend of the statewide proposed public utility equalization ratios.

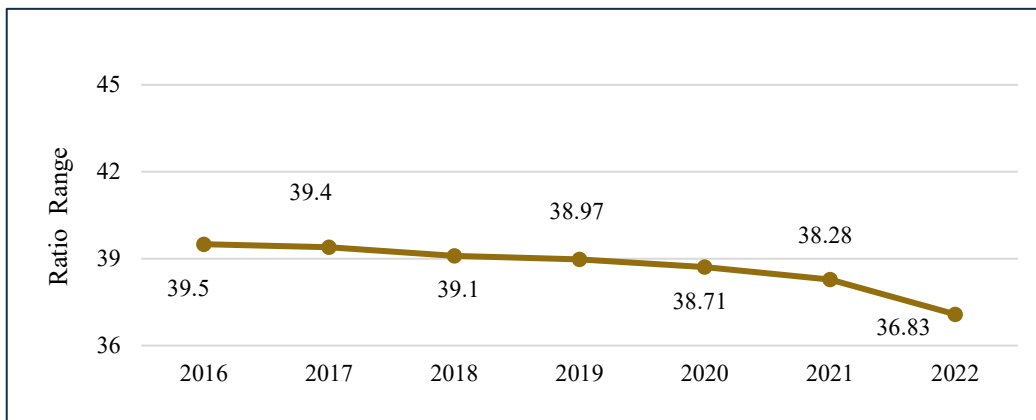


Figure 14: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

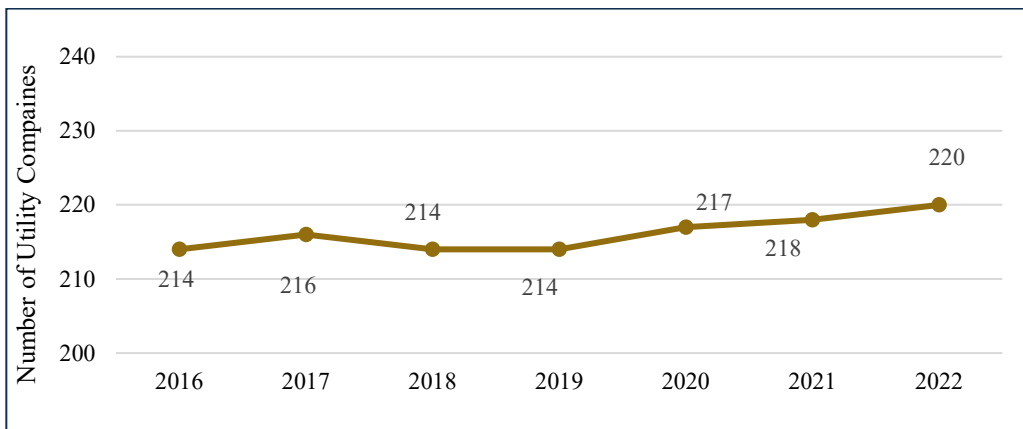


Table 3: 2021 Ratios Used to Propose 2022 Public Utility Assessments shows each county's proposed equalization ratio for assessment of the public utility properties.

County	Ratio	County	Ratio	County	Ratio	County	Ratio
Appling	32.70	Dade	37.05	Jefferson	38.23	Richmond	35.23
Atkinson	35.89	Dawson	37.69	Jenkins	34.67	Rockdale	36.51
Bacon	38.18	Decatur	39.03	Johnson	38.11	Schley	38.18
Baker	38.13	Dekalb	37.03	Jones	37.34	Screven	39.65
Baldwin	37.82	Dodge	39.51	Lamar	36.49	Seminole	38.22
Banks	37.37	Dooly	33.52	Lanier	34.21	Spalding	38.22
Barrow	36.83	Dougherty	38.12	Laurens	33.74	Stephens	33.73
Bartow	34.57	Douglas	37.06	Lee	38.37	Stewart	39.22
Ben Hill	38.00	Early	39.87	Liberty	36.63	Sumter	38.40
Berrien	30.51	Echols	33.69	Lincoln	37.16	Talbot	38.59
Bibb	39.25	Effingham	38.51	Long	34.30	Taliaferro	41.18
Bleckley	39.34	Elbert	40.37	Lowndes	35.55	Tattnall	37.23
Brantley	29.51	Emanuel	40.68	Lumpkin	34.81	Taylor	38.41
Brooks	40.68	Evans	32.75	Macon	32.87	Telfair	36.85
Bryan	38.90	Fannin	30.36	Madison	33.10	Terrell	
Bulloch	38.23	Fayette	38.32	Marion	39.30	Thomas	38.20
Burke	39.29	Floyd	38.25	McDuffie	38.06	Tift	34.55
Butts	38.47	Forsyth	38.82	McIntosh	36.32	Toombs	36.48
Calhoun	40.36	Franklin	34.69	Meriwether	39.12	Towns	37.00
Camden	36.93	Fulton	37.75	Miller	33.70	Treutlen	40.06
Candler	38.83	Gilmer	38.36	Mitchell	39.23	Troup	38.10
Carroll	38.10	Glascocock	39.07	Monroe	39.76	Turner	33.56
Catoosa	34.39	Glynn	37.15	Montgomery	38.28	Twiggs	35.58
Charlton	29.48	Gordon	36.28	Morgan	37.34	Union	34.55
Chatham	36.01	Grady	33.85	Murray	36.37	Upson	34.07
Chattahoochee	34.87	Greene	39.29	Muscogee	36.76	Walker	35.20
Chattooga	29.27	Gwinnett	37.20	Newton	38.41	Walton	39.52
Cherokee	36.85	Habersham	36.35	Oconee		Ware	36.76
Clarke	38.27	Hall	37.48	Oglethorpe	34.51	Warren	38.14
Clay	38.54	Hancock	36.02	Paulding	38.09	Washington	37.50
Clayton	37.55	Haralson	35.61	Peach	36.53	Wayne	34.65
Clinch	31.74	Harris	39.31	Pickens	39.37	Webster	38.30
Cobb	38.19	Hart	35.75	Pierce	34.30	Wheeler	37.48
Coffee	33.98	Heard	40.14	Pike	35.06	White	35.33
Colquitt	38.98	Henry	38.25	Polk	34.48	Whitfield	34.26
Columbia	38.09	Houston	36.88	Pulaski	34.17	Wilcox	39.82
Cook	32.88	Irwin	34.39	Putnam	37.34	Wilkes	37.77
Coweta	35.35	Jackson	34.88	Quitman	39.31	Wilkinson	37.27
Crawford	36.97	Jasper	39.79	Rabun	38.07	Worth	34.58
Crisp	38.11	Jeff Davis	39.02	Randolph	38.27	Average	36.83

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**⁸ 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.

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

Year	Parcels	Percent Change	Total Value Eliminated	Percent Change	Total Tax Shift	Percent Change
1990	19,947	-	\$176,780,216	-	\$4,010,259	-
1991	23,086	15.70%	\$204,261,412	15.55%	\$4,657,783	16.10%
1992	23,243	0.68%	\$180,985,796	-11.40%	\$4,232,187	-9.14%
1993	18,388	-20.89%	\$145,151,076	-19.80%	\$3,542,375	-16.30%
1994	17,836	-3.00%	\$137,170,751	-5.50%	\$3,362,403	-5.08%
1995	22,226	24.61%	\$165,278,063	20.49%	\$4,249,807	26.39%
1996	23,501	5.74%	\$174,157,485	5.37%	\$4,410,076	3.77%
1997	23,915	1.76%	\$181,350,311	4.13%	\$4,654,542	5.54%
1998	23,340	-2.40%	\$189,169,970	4.31%	\$4,701,626	1.01%
1999	22,634	-3.02%	\$191,204,332	1.08%	\$4,760,183	1.25%
2000	22,449	-0.82%	\$191,352,938	0.08%	\$4,824,066	1.34%
2001	20,582	-8.32%	\$195,076,035	1.95%	\$5,011,186	3.88%
2002	18,302	-11.02%	\$182,041,147	-6.68%	\$4,768,802	-4.84%
2003	16,435	-10.20%	\$177,696,254	-2.39%	\$4,803,802	0.73%
2004	13,549	-17.56%	\$158,588,308	-10.75%	\$4,304,327	-10.40%
2005	13,020	-3.90%	\$194,743,119	22.80%	\$4,270,954	-0.78%
2006	11,168	-14.22%	\$193,012,297	-0.89%	\$4,175,105	-2.24%
2007	8,755	-21.61%	\$153,927,964	-20.25%	\$3,983,907	-4.58%
2008	7,274	-16.92%	\$139,281,934	-9.51%	\$3,636,463	-8.72%
2009	5,742	-21.06%	\$104,297,566	-25.12%	\$2,725,949	-25.04%
2010	5,146	-10.38%	\$86,250,878	-17.30%	\$2,313,513	-15.13%
2011	4,612	-10.38%	\$72,078,892	-16.43%	\$1,960,764	-15.25%
2012	3,988	-13.53%	\$61,697,690	-14.40%	\$1,691,116	-13.75%
2013	3,497	-12.31%	\$51,398,078	-16.69%	\$1,443,467	-14.64%
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	-7.51%	\$28,925,867	-9.10%	\$822,031	-9.35%
2021	1,948	-8.67%	\$27,645,604	-8.69%	\$773,102	-11.42%

Table 5: Preferential Agricultural Assessment for 2021 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	\$6,467,200	\$80,866	\$83,116	\$163,982
ATKINSON	48	\$1,027,081	\$17,802	\$15,187	\$32,989
BACON	24	\$465,410	\$6,047	\$6,633	\$12,680
BAKER	72	\$2,375,498	\$26,522	\$33,414	\$59,936
BALDWIN	0	\$-	\$-	\$-	\$-
BANKS	4	\$67,071	\$525	\$973	\$1,498
BARROW	0	\$-	\$-	\$-	\$-
BARTOW	26	\$343,284	\$2,939	\$6,219	\$9,158
BEN HILL	0	\$-	\$-	\$-	\$-
BERRIEN	1	\$22,820	\$381	\$342	\$723
BIBB	2	\$12,444	\$248	\$225	\$473
BLECKLEY	1	\$14,400	\$214	\$206	\$420
BRANTLEY	1	\$2,743	\$36	\$45	\$81
BROOKS	15	\$949,143	\$12,559	\$14,058	\$26,617
BRYAN	3	\$38,850	\$311	\$644	\$955
BULLOCH	3	\$95,886	\$1,112	\$822	\$1,934
BURKE	15	\$335,196	\$1,864	\$4,568	\$6,432
BUTTS	3	\$140,171	\$1,816	\$2,115	\$3,931
CALHOUN	18	\$568,212	\$8,857	\$11,109	\$19,966
CAMDEN	0	\$-	\$1,680	\$1,658	\$3,338
CANDLER	0	\$-	\$-	\$-	\$-
CARROLL	18	\$386,130	\$2,950	\$6,950	\$9,900
CATOOSA	0	\$-	\$-	\$-	\$-
CHARLTON	0	\$-	\$-	\$-	\$-
CHATHAM	0	\$-	\$-	\$-	\$-
CHATTAHOOCHEE	3	\$34,392	\$298	\$606	\$904
CHATTOOGA	1	\$9,305	\$132	\$115	\$247
CHEROKEE	0	\$-	\$-	\$-	\$-
CLARKE	0	\$-	\$-	\$-	\$-

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CLAY	1	\$44,530	\$765	\$587	\$1,352
CLAYTON	1	\$2,000	\$29	\$40	\$69
CLINCH	0	\$-	\$-	\$-	\$-
COBB	0	\$-	\$-	\$-	\$-
COFFEE	46	\$1,072,934	\$8,451	\$17,187	\$25,638
COLQUITT	1	\$16,594	\$198	\$151	\$349
COLUMBIA	0	\$-	\$-	\$-	\$-
COOK	14	\$119,162	\$1,413	\$2,027	\$3,440
COWETA	0	\$-	\$-	\$-	\$-
CRAWFORD	4	\$39,730	\$557	\$636	\$1,193
CRISP	2	\$56,412	\$648	\$932	\$1,580
DADE	8	\$223,990	\$1,792	\$3,223	\$5,015
DAWSON	0	\$-	\$-	\$-	\$-
DECATUR	28	\$1,044,451	\$9,980	\$14,742	\$24,722
DEKALB	0	\$-	\$-	\$-	\$-
DODGE	0	\$-	\$-	\$-	\$-
DOOLY	10	\$142,680	\$2,711	\$2,341	\$5,052
DOUGHERTY	2	\$272,210	\$4,238	\$4,942	\$9,180
DOUGLAS	0	\$-	\$-	\$-	\$-
EARLY	13	\$447,630	\$4,467	\$6,931	\$11,398
ECHOLS	0	\$-	\$-	\$-	\$-
EFFINGHAM	0	\$-	\$-	\$-	\$-
ELBERT	2	\$18,512	\$181	\$264	\$445
EMANUEL	9	\$200,127	\$2,220	\$2,648	\$4,868
EVANS	18	\$283,900	\$2,715	\$3,975	\$6,690
FANNIN	0	\$-	\$-	\$-	\$-
FAYETTE	0	\$-	\$-	\$-	\$-
FLOYD	0	\$-	\$-	\$-	\$-
FORSYTH	0	\$-	\$-	\$-	\$-
FRANKLIN	0	\$-	\$-	\$-	\$-
FULTON	0	\$-	\$-	\$-	\$-
GILMER	6	\$61,580	\$445	\$777	\$1,222

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
GLASCOCK	2	\$20,808	\$275	\$341	\$616
GLYNN	0	\$-	\$-	\$-	\$-
GORDON	31	\$321,153	\$3,056	\$5,941	\$8,997
GRADY	3	\$255,636	\$4,444	\$3,451	\$7,895
GREENE	0	\$-	\$-	\$-	\$-
GWINNETT	0	\$-	\$-	\$-	\$-
HABERSHAM	5	\$18,537	\$217	\$233	\$450
HALL	0	\$-	\$-	\$-	\$-
HANCOCK	28	\$508,378	\$9,018	\$7,227	\$16,245
HARALSON	0	\$-	\$-	\$-	\$-
HARRIS	0	\$-	\$-	\$-	\$-
HART	0	\$-	\$-	\$-	\$-
HEARD	0	\$-	\$-	\$-	\$-
HENRY	0	\$-	\$-	\$-	\$-
HOUSTON	0	\$-	\$-	\$-	\$-
IRWIN	35	\$419,210	\$6,233	\$6,574	\$12,807
JACKSON	3	\$21,130	\$169	\$407	\$576
JASPER	1	\$11,250	\$155	\$189	\$344
JEFF DAVIS	9	\$329,335	\$5,065	\$4,611	\$9,676
JEFFERSON	6	\$183,931	\$3,124	\$2,888	\$6,012
JENKINS	5	\$52,280	\$481	\$779	\$1,260
JOHNSON	1	\$7,317	\$112	\$109	\$221
JONES	0	\$-	\$-	\$-	\$-
LAMAR	0	\$-	\$-	\$-	\$-
LANIER	7	\$184,273	\$2,891	\$3,083	\$5,974
LAURENS	2	\$24,178	\$173	\$354	\$527
LEE	7	\$961,170	\$11,947	\$14,418	\$26,365
LIBERTY	0	\$-	\$-	\$-	\$-
LINCOLN	0	\$-	\$-	\$-	\$-
LONG	1	\$7,616	\$119	\$122	\$241
LOWNDES	0	\$-	\$-	\$-	\$-
LUMPKIN	0	\$-	\$-	\$-	\$-

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
MACON	12	\$108,340	\$1,258	\$1,998	\$3,256
MADISON	0	\$-	\$-	\$-	\$-
MARION	1	\$13,949	\$97	\$234	\$331
MCDUFFIE	1	\$19,679	\$154	\$368	\$522
MCINTOSH	0	\$-	\$-	\$-	\$-
MERIWETHER	1	\$8,490	\$112	\$153	\$265
MILLER	4	\$58,349	\$966	\$1,180	\$2,146
MITCHELL	45	\$1,148,823	\$21,490	\$18,480	\$39,970
MONROE	0	\$-	\$-	\$-	\$-
MONTGOMERY	0	\$-	\$-	\$-	\$-
MORGAN	1	\$19,400	\$206	\$270	\$476
MURRAY	1	\$4,380	\$40	\$68	\$108
MUSCOGEE	6	\$95,568	\$1,298	\$2,229	\$3,527
NEWTON	0	\$-	\$-	\$-	\$-
OCONEE	0	\$-	\$-	\$-	\$-
OGLETHORPE	1	\$20,940	\$151	\$385	\$536
PAULDING	0	\$-	\$-	\$-	\$-
PEACH	2	\$111,010	\$1,599	\$1,867	\$3,466
PICKENS	0	\$-	\$-	\$-	\$-
PIERCE	0	\$-	\$-	\$-	\$-
PIKE	0	\$-	\$-	\$-	\$-
POLK	0	\$-	\$-	\$-	\$-
PULASKI	10	\$266,669	\$3,733	\$3,716	\$7,449
PUTNAM	0	\$-	\$-	\$-	\$-
QUITMAN	0	\$-	\$-	\$-	\$-
RABUN	0	\$-	\$-	\$-	\$-
RANDOLPH	41	\$810,998	\$14,840	\$14,334	\$29,174
RICHMOND	0	\$-	\$-	\$-	\$-
ROCKDALE	0	\$-	\$-	\$-	\$-
SCHLEY	3	\$52,384	\$642	\$991	\$1,633
SCREVEN	65	\$439,131	\$5,804	\$6,587	\$12,391
SEMINOLE	20	\$952,325	\$15,361	\$15,185	\$30,546

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
SPALDING	0	\$-	\$-	\$-	\$-
STEPHENS	0	\$-	\$-	\$-	\$-
STEWART	22	\$255,430	\$2,965	\$3,843	\$6,808
SUMTER	30	\$352,990	\$4,300	\$6,391	\$10,691
TALBOT	0	\$-	\$-	\$-	\$-
TALIAFERRO	2	\$16,880	\$345	\$304	\$649
TATTNALL	15	\$139,653	\$1,839	\$1,955	\$3,794
TAYLOR	7	\$111,880	\$933	\$1,699	\$2,632
TELFAIR	8	\$31,287	\$503	\$476	\$979
TERRELL	34	\$628,658	\$8,487	\$10,991	\$19,478
THOMAS	1	\$182,386	\$1,227	\$2,518	\$3,745
TIFT	0	\$-	\$-	\$-	\$-
TOOMBS	13	\$97,479	\$826	\$1,337	\$2,163
TOWNS	0	\$-	\$-	\$-	\$-
TREUTLEN	0	\$-	\$-	\$-	\$-
TROUP	0	\$-	\$-	\$-	\$-
TURNER	8	\$60,773	\$972	\$971	\$1,943
TWIGGS	0	\$-	\$-	\$-	\$-
UNION	0	\$-	\$-	\$-	\$-
UPSON	0	\$-	\$-	\$-	\$-
WALKER	3	\$79,325	\$659	\$1,381	\$2,040
WALTON	1	\$19,862	\$207	\$414	\$621
WARE	61	\$194,619	\$2,933	\$3,171	\$6,104
WARREN	0	\$-	\$-	\$-	\$-
WASHINGTON	3	\$17,141	\$166	\$288	\$454
WAYNE	7	\$156,119	\$2,538	\$2,726	\$5,264
WEBSTER	1	\$17,790	\$160	\$311	\$471
WHEELER	0	\$-	\$-	\$-	\$-
WHITE	0	\$-	\$-	\$-	\$-
WHITFIELD	1	\$12,474	\$146	\$234	\$380
WILCOX	7	\$235,811	\$3,920	\$3,360	\$7,280
WILKES	14	\$162,564	\$1,915	\$2,825	\$4,740

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
WILKINSON	1	\$14,168	\$204	\$283	\$487
WORTH	0	\$-	\$-	\$-	\$-
TOTAL	1,948	\$27,645,604	\$358,444	\$414,658	\$773,102

Figure 15: 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.

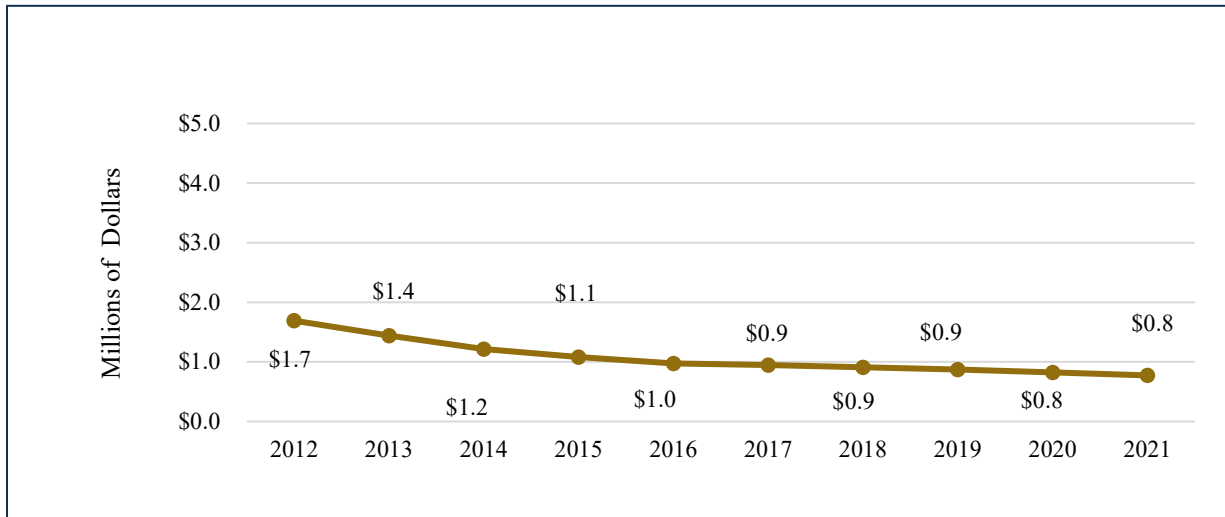
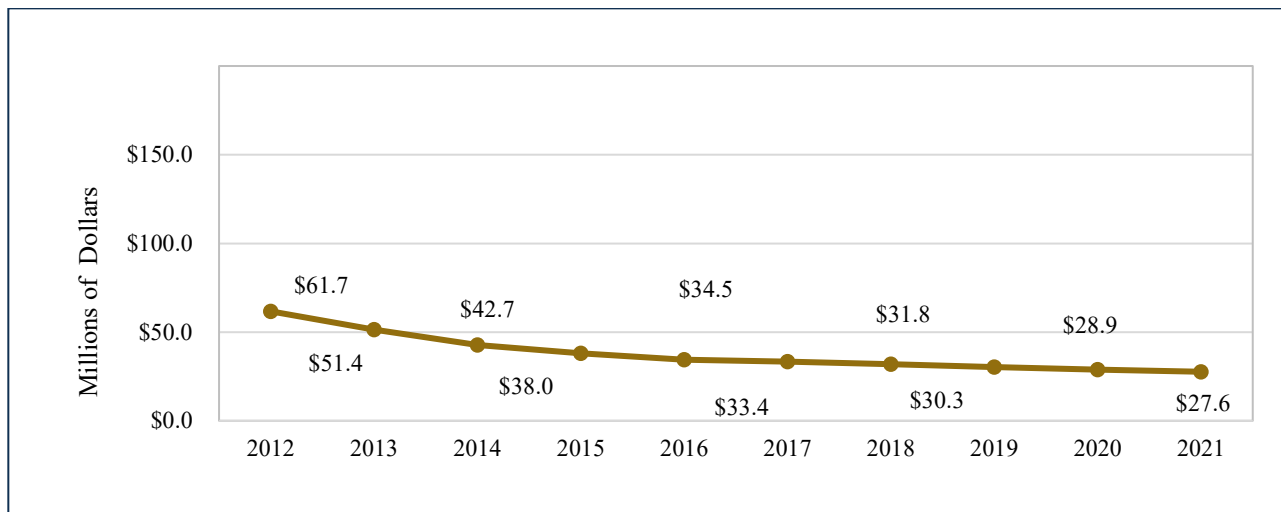


Figure 16: Preferential Agricultural Assessed Value Eliminated illustrates the amount of assessed value eliminated as a result of the Preferential Agricultural Assessment program for the last 10 years.



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**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. Several reports, graphs, and charts are being included in this report to show the fiscal impact of 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 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 6: Conservation Use Fiscal Impact 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), 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	1,832	\$263,908,012	\$1,375,489	\$5,133,011	\$6,508,500
OCONEE	2,117	\$280,686,356	\$1,875,150	\$4,631,325	\$6,506,475
MITCHELL	2,000	\$176,198,728	\$3,295,973	\$2,826,360	\$6,122,333
FORSYTH	717	\$211,401,572	\$1,209,428	\$4,168,416	\$5,377,844
MERIWETHER	2,571	\$156,087,158	\$2,066,438	\$2,806,603	\$4,873,041
HALL	1,952	\$230,850,709	\$1,070,224	\$3,748,852	\$4,819,076
WORTH	2,086	\$164,294,490	\$2,063,539	\$2,538,350	\$4,601,889
BROOKS	1,884	\$163,582,100	\$2,149,783	\$2,422,814	\$4,572,597
JACKSON	2,944	\$171,236,179	\$1,393,327	\$3,130,893	\$4,524,220
WALTON	1,354	\$145,347,747	\$1,513,506	\$2,956,073	\$4,469,579

Table 7: Conservation Use Valuation Assessment for Tax Year 2021 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.

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
APPLING	133	\$1,598,051	\$19,982	\$20,538	\$40,520
ATKINSON	939	\$10,541,928	\$182,723	\$155,883	\$338,606
BACON	1,143	\$50,792,194	\$659,892	\$723,941	\$1,383,833
BAKER	407	\$34,124,352	\$381,235	\$479,993	\$861,228
BALDWIN	936	\$23,505,226	\$246,805	\$359,395	\$606,200
BANKS	1,924	\$106,822,986	\$836,531	\$1,550,108	\$2,386,639
BARROW	1,294	\$120,769,403	\$976,319	\$2,234,234	\$3,210,553
BARTOW	1,415	\$109,243,352	\$935,123	\$1,925,816	\$2,860,939
BEN HILL	694	\$22,569,266	\$371,400	\$404,058	\$775,458
BERRIEN	1,996	\$60,227,780	\$1,006,406	\$901,851	\$1,908,257
BIBB	577	\$21,380,685	\$425,497	\$386,969	\$812,466
BLECKLEY	866	\$35,770,372	\$530,306	\$511,016	\$1,041,322
BRANTLEY	1,091	\$20,397,397	\$271,194	\$332,682	\$603,876
BROOKS	1,884	\$163,582,100	\$2,149,783	\$2,422,814	\$4,572,597
BRYAN	307	\$14,329,436	\$114,621	\$237,510	\$352,131
BULLOCH	3,058	\$124,136,579	\$1,421,880	\$1,050,230	\$2,472,110
BURKE	1,681	\$81,672,592	\$454,409	\$1,113,034	\$1,567,443
BUTTS	1,193	\$66,539,288	\$862,283	\$1,003,945	\$1,866,228
CALHOUN	551	\$31,122,400	\$485,621	\$608,474	\$1,094,095
CAMDEN	34	\$1,840,114	\$538,455	\$531,466	\$1,069,921
CANDLER	1,145	\$46,430,049	\$570,811	\$650,021	\$1,220,832
CARROLL	2,392	\$97,010,810	\$740,480	\$1,738,670	\$2,479,150
CATOOSA	622	\$39,503,323	\$230,502	\$596,066	\$826,568
CHARLTON	811	\$24,154,452	\$444,925	\$415,215	\$860,140
CHATHAM	142	\$30,325,801	\$350,051	\$549,837	\$899,888
CHATTAHOOCHEE	113	\$2,074,397	\$17,952	\$36,530	\$54,482
CHATTOOGA	1,371	\$37,001,219	\$527,474	\$456,079	\$983,553
CHEROKEE	1,832	\$263,908,012	\$1,375,489	\$5,133,011	\$6,508,500
CLARKE	416	\$27,072,200	\$370,889	\$541,444	\$912,333
CLAY	531	\$13,718,575	\$235,809	\$180,725	\$416,534
CLAYTON	145	\$9,604,444	\$141,627	\$192,089	\$333,716
CLINCH	431	\$17,328,203	\$189,623	\$309,880	\$499,503
COBB	550	\$89,429,787	\$768,202	\$1,666,703	\$2,434,905
COFFEE	2,586	\$119,871,312	\$986,737	\$1,920,219	\$2,906,956
COLQUITT	2,632	\$131,098,917	\$1,571,733	\$1,191,820	\$2,763,553
COLUMBIA	1,017	\$87,842,623	\$567,727	\$1,607,520	\$2,175,247
COOK	1,313	\$60,919,453	\$722,627	\$1,036,301	\$1,758,928
COWETA	1,672	\$105,410,622	\$607,446	\$1,806,738	\$2,414,184

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CRAWFORD	1,134	\$20,061,804	\$281,643	\$320,989	\$602,632
CRISP	1,048	\$42,890,399	\$492,811	\$708,249	\$1,201,060
DADE	691	\$34,358,655	\$275,339	\$494,352	\$769,691
DAWSON	1,026	\$108,444,673	\$826,891	\$1,626,670	\$2,453,561
DECATUR	1,825	\$134,376,187	\$1,283,964	\$1,896,720	\$3,180,684
DEKALB	31	\$1,651,500	\$18,926	\$38,117	\$57,043
DODGE	1,737	\$51,763,340	\$611,894	\$724,687	\$1,336,581
DOOLY	1,544	\$76,195,850	\$1,447,721	\$1,249,917	\$2,697,638
DOUGHERTY	322	\$24,126,156	\$375,620	\$437,986	\$813,606
DOUGLAS	387	\$27,992,923	\$351,675	\$561,258	\$912,933
EARLY	1,620	\$79,373,780	\$792,150	\$1,229,024	\$2,021,174
ECHOLS	339	\$11,461,397	\$171,841	\$225,136	\$396,977
EFFINGHAM	2,213	\$115,925,772	\$850,547	\$1,832,786	\$2,683,333
ELBERT	1,740	\$60,930,337	\$595,254	\$868,257	\$1,463,511
EMANUEL	2,282	\$53,476,496	\$593,215	\$707,548	\$1,300,763
EVANS	544	\$19,106,714	\$178,700	\$267,494	\$446,194
FANNIN	1,731	\$129,550,008	\$500,337	\$1,316,138	\$1,816,475
FAYETTE	635	\$56,717,366	\$228,798	\$1,158,963	\$1,387,761
FLOYD	2,352	\$95,942,244	\$921,628	\$1,734,578	\$2,656,206
FORSYTH	717	\$211,401,572	\$1,209,428	\$4,168,416	\$5,377,844
FRANKLIN	2,666	\$130,278,281	\$1,339,419	\$2,214,731	\$3,554,150
FULTON	601	\$104,310,120	\$995,119	\$1,774,281	\$2,769,400
GILMER	2,024	\$115,357,898	\$833,115	\$1,456,278	\$2,289,393
GLASCOCK	588	\$11,233,708	\$148,599	\$184,334	\$332,933
GLYNN	219	\$17,353,955	\$77,991	\$282,964	\$360,955
GORDON	2,572	\$119,531,157	\$1,137,339	\$2,193,199	\$3,330,538
GRADY	2,262	\$91,474,936	\$1,596,521	\$1,234,912	\$2,831,433
GREENE	1,371	\$81,605,930	\$428,921	\$1,016,320	\$1,445,241
GWINNETT	620	\$86,768,980	\$603,044	\$1,832,923	\$2,435,967
HABERSHAM	1,929	\$143,777,348	\$1,679,607	\$1,806,706	\$3,486,313
HALL	1,952	\$230,850,709	\$1,070,224	\$3,748,852	\$4,819,076
HANCOCK	1,482	\$60,333,822	\$1,070,262	\$857,706	\$1,927,968
HARALSON	1,419	\$43,715,474	\$437,286	\$659,551	\$1,096,837
HARRIS	1,866	\$98,618,151	\$1,840,282	\$1,702,149	\$3,542,431
HART	1,841	\$90,542,362	\$496,172	\$1,138,027	\$1,634,199
HEARD	1,417	\$43,399,862	\$293,123	\$660,416	\$953,539
HENRY	1,458	\$97,019,684	\$852,609	\$2,292,381	\$3,144,990
HOUSTON	887	\$94,998,303	\$943,808	\$1,252,363	\$2,196,171
IRWIN	1,618	\$58,931,928	\$876,200	\$924,170	\$1,800,370
JACKSON	2,944	\$171,236,179	\$1,393,327	\$3,130,893	\$4,524,220
JASPER	1,718	\$101,979,987	\$1,409,363	\$1,717,139	\$3,126,502

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
JEFF DAVIS	1,122	\$22,961,448	\$353,147	\$321,460	\$674,607
JEFFERSON	1,647	\$52,554,238	\$892,686	\$825,102	\$1,717,788
JENKINS	1,014	\$37,057,444	\$340,743	\$552,452	\$893,195
JOHNSON	1,390	\$15,237,518	\$234,109	\$226,475	\$460,584
JONES	1,316	\$82,126,106	\$1,329,522	\$1,624,208	\$2,953,730
LAMAR	1,199	\$55,384,051	\$690,307	\$974,815	\$1,665,122
LANIER	637	\$24,359,496	\$382,225	\$407,534	\$789,759
LAURENS	2,811	\$56,000,937	\$400,799	\$819,907	\$1,220,706
LEE	606	\$57,295,505	\$712,183	\$859,433	\$1,571,616
LIBERTY	217	\$6,783,727	\$112,484	\$107,875	\$220,359
LINCOLN	1,105	\$29,085,632	\$279,222	\$496,434	\$775,656
LONG	599	\$21,852,572	\$340,835	\$349,095	\$689,930
LOWNDES	1,403	\$84,590,359	\$711,067	\$1,343,290	\$2,054,357
LUMPKIN	1,662	\$161,152,601	\$1,514,063	\$2,507,534	\$4,021,597
MACON	1,344	\$47,182,802	\$549,197	\$870,334	\$1,419,531
MADISON	2,378	\$112,953,010	\$1,417,488	\$1,919,072	\$3,336,560
MARION	949	\$20,123,020	\$140,593	\$336,900	\$477,493
MCDUFFIE	1,088	\$50,754,286	\$396,340	\$948,598	\$1,344,938
MCINTOSH	207	\$7,621,988	\$75,389	\$129,360	\$204,749
MERIWETHER	2,571	\$156,087,158	\$2,066,438	\$2,806,603	\$4,873,041
MILLER	955	\$39,022,342	\$646,210	\$788,876	\$1,435,086
MITCHELL	2,000	\$176,198,728	\$3,295,973	\$2,826,360	\$6,122,333
MONROE	1,681	\$97,165,817	\$1,243,722	\$1,479,544	\$2,723,266
MONTGOMERY	1,155	\$18,965,160	\$278,788	\$284,184	\$562,972
MORGAN	1,829	\$128,727,918	\$1,367,477	\$1,794,338	\$3,161,815
MURRAY	980	\$39,987,455	\$364,006	\$618,818	\$982,824
MUSCOGEE	151	\$12,767,904	\$161,847	\$297,760	\$459,607
NEWTON	1,050	\$70,830,191	\$789,402	\$1,295,343	\$2,084,745
OCONEE	2,117	\$280,686,356	\$1,875,150	\$4,631,325	\$6,506,475
OGLETHORPE	1,936	\$59,498,276	\$429,999	\$1,088,253	\$1,518,252
PAULDING	1,505	\$108,448,515	\$781,914	\$2,033,410	\$2,815,324
PEACH	691	\$49,538,917	\$713,509	\$833,195	\$1,546,704
PICKENS	628	\$50,285,161	\$376,586	\$719,078	\$1,095,664
PIERCE	1,517	\$52,460,639	\$547,427	\$843,095	\$1,390,522
PIKE	1,827	\$92,730,638	\$1,111,469	\$1,673,324	\$2,784,793
POLK	1,207	\$42,485,499	\$421,881	\$599,470	\$1,021,351
PULASKI	654	\$11,171,598	\$156,369	\$155,676	\$312,045
PUTNAM	809	\$42,356,601	\$326,993	\$631,113	\$958,106
QUITMAN	268	\$8,860,090	\$140,734	\$141,522	\$282,256
RABUN	762	\$62,194,805	\$601,921	\$564,231	\$1,166,152
RANDOLPH	1,213	\$45,440,728	\$830,198	\$803,165	\$1,633,363
RICHMOND	249	\$9,151,048	\$82,771	\$176,725	\$259,496

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
ROCKDALE	406	\$18,544,740	\$309,512	\$421,281	\$730,793
SCHLEY	641	\$24,176,184	\$296,327	\$457,172	\$753,499
SCREVEN	1,882	\$64,026,523	\$846,175	\$960,398	\$1,806,573
SEMINOLE	902	\$72,814,412	\$1,174,496	\$1,161,026	\$2,335,522
SPALDING	858	\$42,666,512	\$688,552	\$714,323	\$1,402,875
STEPHENS	803	\$24,041,178	\$354,848	\$396,920	\$751,768
STEWART	368	\$9,103,434	\$105,691	\$136,961	\$242,652
SUMTER	1,294	\$52,766,069	\$640,726	\$955,382	\$1,596,108
TALBOT	1,344	\$32,558,581	\$502,704	\$441,006	\$943,710
TALIAFERRO	665	\$12,422,268	\$254,428	\$223,489	\$477,917
TATTNALL	1,902	\$53,089,750	\$699,086	\$743,257	\$1,442,343
TAYLOR	1,362	\$31,687,875	\$264,556	\$481,339	\$745,895
TELFAIR	1,366	\$30,765,461	\$494,370	\$467,881	\$962,251
TERRELL	1,026	\$34,608,245	\$467,211	\$605,091	\$1,072,302
THOMAS	1,438	\$148,930,293	\$1,004,457	\$2,054,272	\$3,058,729
TIFT	1,132	\$57,167,758	\$681,611	\$948,870	\$1,630,481
TOOMBS	975	\$25,438,568	\$215,439	\$365,496	\$580,935
TOWNS	506	\$22,224,881	\$105,635	\$152,529	\$258,164
TREUTLEN	665	\$10,064,880	\$130,340	\$140,908	\$271,248
TROUP	1,639	\$93,407,002	\$975,449	\$1,760,722	\$2,736,171
TURNER	1,410	\$44,244,066	\$707,286	\$706,799	\$1,414,085
TWIGGS	1,079	\$29,533,444	\$578,560	\$489,960	\$1,068,520
UNION	1,367	\$119,966,352	\$722,677	\$1,167,872	\$1,890,549
UPSON	1,523	\$51,176,699	\$423,743	\$676,044	\$1,099,787
WALKER	1,581	\$50,521,931	\$421,304	\$878,696	\$1,300,000
WALTON	1,354	\$145,347,747	\$1,513,506	\$2,956,073	\$4,469,579
WARE	1,067	\$26,405,527	\$398,011	\$430,199	\$828,210
WARREN	804	\$20,477,009	\$261,102	\$375,262	\$636,364
WASHINGTON	1,551	\$37,299,550	\$361,022	\$626,371	\$987,393
WAYNE	1,858	\$69,601,596	\$1,131,444	\$1,215,453	\$2,346,897
WEBSTER	514	\$22,707,636	\$204,369	\$396,634	\$601,003
WHEELER	1,065	\$23,754,070	\$380,840	\$374,507	\$755,347
WHITE	1,545	\$104,764,536	\$1,126,219	\$1,682,518	\$2,808,737
WHITFIELD	983	\$41,052,273	\$470,431	\$761,732	\$1,232,163
WILCOX	1,493	\$48,360,745	\$803,901	\$689,141	\$1,493,042
WILKES	1,688	\$40,890,079	\$481,522	\$710,465	\$1,191,987
WILKINSON	1,076	\$31,430,139	\$453,411	\$627,974	\$1,081,385
Worth	2,086	\$164,294,490	\$2,063,539	\$2,538,350	\$4,601,889
Total	194,883	\$10,185,206,434	\$107,018,961	\$164,228,064	\$271,247,025

Figure 17: Conservation Use Tax Shift illustrates the amount of tax shift created annually from digests affected by the Conservation Use Valuation program since 2012.

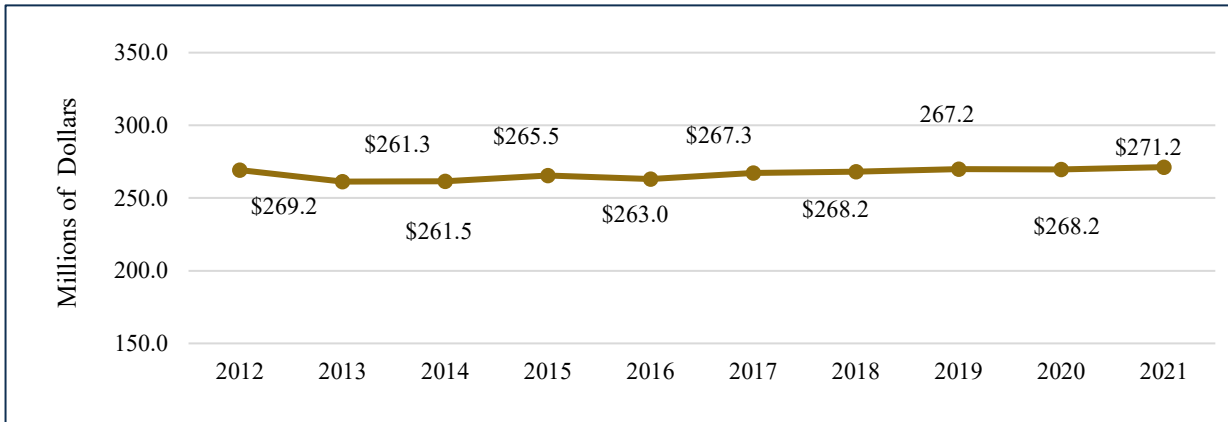
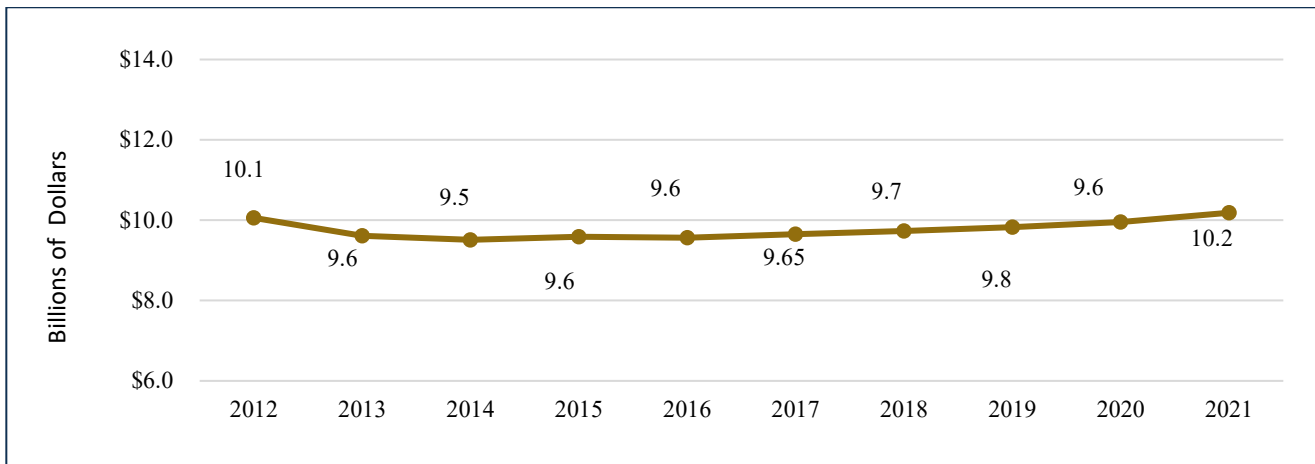


Figure 18: Conservation Use Assessed Value Eliminated illustrates the amount eliminated annually from the tax digests affected by the Conservation Use Valuation program since 2012.



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 2021, 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**¹⁰ 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.

¹⁰**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 8: Forest Land Conservation Use Valuation Assessment for Tax Year 2021 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-2021)

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
APPLING								
COUNTY FIRE DIST		0.00	\$416,850.00	\$266,386.00	\$162,602.00	\$6,069.00	0.00047	\$2.85
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012504	\$0.00
COUNTY UNINCORPORATED	3	1,055.01	\$416,850.00	\$266,386.00	\$162,602.00	\$6,069.00	0.012504	\$75.89
SCHOOL		0.00	\$416,850.00	\$266,386.00	\$162,602.00	\$6,069.00	0.012852	\$78.00
ATKINSON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017333	\$0.00
COUNTY UNINCORPORATED	24	27,243.55	\$4,776,733.00	\$4,755,713.00	\$594,689.00	\$286,834.50	0.017333	\$10,283.23
SCHOOL		0.00	\$4,776,733.00	\$4,755,713.00	\$594,689.00	\$286,834.50	0.014787	\$8,772.80
BACON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012992	\$0.00
COUNTY UNINCORPORATED	46	14,775.49	\$5,795,880.00	\$4,461,979.00	\$3,132,807.00	\$899,453.00	0.012992	\$11,685.69
SCHOOL		0.00	\$5,795,880.00	\$4,461,979.00	\$3,132,807.00	\$899,453.00	0.014253	\$12,819.90
BAKER								
COUNTY INCORPORATED	1	287.00	\$169,160.00	\$169,160.00	\$112,788.00	\$104,469.41	0.012795	\$1,336.69
COUNTY UNINCORPORATED	59	108,570.11	\$54,456,612.00	\$54,424,635.00	\$33,822,785.00	\$31,298,594.29	0.011165	\$349,448.81
SCHOOL		0.00	\$54,625,772.00	\$54,593,795.00	\$33,935,573.00	\$31,409,602.14	0.014066	\$441,807.46

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
BALDWIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0105	\$0.00
COUNTY UNINCORPORATED	38	12,890.83	\$4,625,408.00	\$4,625,408.00	\$4,625,408.00	\$2,312,704.00	0.0105	\$24,283.39
SCHOOL		0.00	\$4,625,408.00	\$4,625,408.00	\$4,625,408.00	\$2,312,704.00	0.01529	\$35,361.24
BANKS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007831	\$0.00
COUNTY UNINCORPORATED	3	2,105.78	\$1,416,770.00	\$1,199,218.00	\$780,629.00	\$281,538.50	0.007831	\$4,834.60
SCHOOL		0.00	\$1,416,770.00	\$1,199,218.00	\$780,629.00	\$281,538.50	0.014511	\$8,166.72
BARTOW								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00856	\$0.00
COUNTY UNINCORPORATED	6	3,824.85	\$3,149,037.00	\$2,402,788.00	\$2,228,243.00	\$740,997.00	0.00856	\$6,342.93
SCHOOL		0.00	\$3,149,037.00	\$2,402,788.00	\$2,228,243.00	\$740,997.00	0.018116	\$13,423.90
BEN HILL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016456	\$0.00
COUNTY UNINCORPORATED	84	30,369.47	\$12,668,010.00	\$12,933,255.00	\$5,945,215.00	\$3,105,230.00	0.016456	\$51,099.66
SCHOOL		0.00	\$12,668,010.00	\$12,933,255.00	\$5,945,215.00	\$3,105,230.00	0.017903	\$55,592.93
BERRIEN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01671	\$0.00
COUNTY UNINCORPORATED	61	41,644.66	\$16,215,719.00	\$16,056,904.00	\$8,192,252.00	\$4,016,718.50	0.01671	\$69,678.86
SCHOOL		0.00	\$16,215,719.00	\$16,056,904.00	\$8,192,252.00	\$4,016,718.50	0.014974	\$62,485.69
BIBB								
COUNTY INCORPORATED	25	3,187.04	\$2,531,010.00	\$2,531,010.00	\$1,885,322.00	\$942,661.00	0.019901	\$18,759.90
SCHOOL		0.00	\$2,531,010.00	\$2,531,010.00	\$1,885,322.00	\$942,661.00	0.018099	\$17,061.22

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
BLECKLEY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014114	\$0.00
COUNTY UNINCORPORATED	31	16,789.37	\$8,070,702.00	\$5,700,297.00	\$4,047,362.00	\$838,478.50	0.014831	\$14,251.46
SCHOOL		0.00	\$8,070,702.00	\$5,700,297.00	\$4,047,362.00	\$838,478.50	0.014286	\$13,704.90
BRANTLEY								
COUNTY FIRE - UNINC CALVARY VFD		0.00	\$391,565.00	\$375,876.00	\$242,716.00	\$113,513.50	0.00125	\$141.89
COUNTY FIRE - UNINC WSVLLE VFD		0.00	\$6,285,094.00	\$5,512,264.00	\$3,481,908.00	\$1,538,324.91	0.00125	\$3,072.32
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017731	\$0.00
COUNTY UNINCORPORATED	136	125,423.94	\$33,770,174.00	\$33,073,628.00	\$16,674,025.00	\$11,025,934.62	0.01323	\$145,873.11
SCHOOL		0.00	\$33,770,174.00	\$33,073,628.00	\$16,674,025.00	\$11,179,812.54	0.0157	\$175,523.06
BROOKS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015248	\$0.00
COUNTY UNINCORPORATED	167	88,047.00	\$80,340,640.00	\$74,585,007.00	\$61,306,118.00	\$47,675,677.15	0.013127	\$798,185.49
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$80,340,640.00	\$74,585,007.00	\$61,306,118.00	\$47,675,677.15	0.0005	\$26,612.93
FIRE DIST BRIGGS 99 (UNINC)		0.00	\$1,834,360.00	\$1,740,240.00	\$1,434,936.00	\$670,408.00	0	\$0.00
SCHOOL		0.00	\$80,340,640.00	\$74,585,007.00	\$61,306,118.00	\$47,736,788.52	0.014811	\$888,925.23
BRYAN								
COUNTY INCORPORATED	3	630.34	\$274,280.00	\$264,160.00	\$154,309.00	\$72,094.50	0.007999	\$636.19
COUNTY UNINCORPORATED	64	27,258.64	\$10,813,360.00	\$9,015,600.00	\$6,082,720.00	\$2,142,480.00	0.007999	\$19,675.80
PEMBROKE	3	630.34	\$274,280.00	\$264,160.00	\$154,309.00	\$72,094.50	0.01	\$762.31
SCHOOL		0.00	\$11,087,640.00	\$9,279,760.00	\$6,237,029.00	\$2,214,574.50	0.015075	\$36,619.08
BULLOCH								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0116	\$0.00

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY UNINCORPORATED	24	19,739.87	\$6,044,571.00	\$5,067,203.00	\$2,606,098.00	\$814,365.00	0.0116	\$10,712.22
SCHOOL		0.00	\$6,044,571.00	\$5,067,203.00	\$2,606,098.00	\$814,365.00	0.008568	\$8,039.98
BURKE								
COUNTY FIRE DISTRICT		0.00	\$40,471,001.00	\$40,590,485.00	\$19,916,082.00	\$10,017,783.00	0.002696	\$30,079.35
COUNTY INCORPORATED	1	63.00	\$17,676.00	\$18,593.00	\$6,064.00	\$3,490.50	0.005743	\$20.05
COUNTY UNINCORPORATED	191	100,007.49	\$40,453,325.00	\$40,571,892.00	\$19,910,018.00	\$10,014,292.50	0.005562	\$63,767.77
MIDVILLE	1	63.00	\$17,676.00	\$18,593.00	\$0.00	\$458.50	0.016	\$7.34
SCHOOL		0.00	\$40,471,001.00	\$40,590,485.00	\$19,916,082.00	\$10,017,783.00	0.013628	\$152,423.66
BUTTS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012959	\$0.00
COUNTY UNINCORPORATED	34	14,519.17	\$12,364,381.00	\$13,089,371.00	\$9,451,155.00	\$5,088,072.50	0.012959	\$70,823.98
SCHOOL		0.00	\$12,364,381.00	\$13,089,371.00	\$9,451,155.00	\$5,088,072.50	0.015088	\$90,157.14
CALHOUN								
COUNTY INCORPORATED	4	230.87	\$91,863.00	\$91,863.00	\$49,871.00	\$44,132.51	0.0165	\$859.20
COUNTY UNINCORPORATED	83	56,875.16	\$31,345,688.00	\$31,523,034.00	\$18,899,855.00	\$16,882,052.59	0.015585	\$313,204.09
LEARY	2	66.87	\$18,799.00	\$18,799.00	\$9,333.00	\$4,666.50	0.013209	\$61.64
SCHOOL		0.00	\$31,437,551.00	\$31,614,897.00	\$18,949,726.00	\$16,946,488.10	0.019551	\$403,799.11
CAMDEN								
COUNTY INCORPORATED	10	13,567.61	\$3,203,938.00	\$3,203,938.00	\$1,300,126.00	\$650,063.00	0.015562	\$11,364.29
COUNTY SSD - UNINC 40		0.00	\$404,505.00	\$367,721.00	\$181,179.00	\$72,197.50	0.00135	\$97.47
COUNTY SSD - UNINC 42		0.00	\$1,815,688.00	\$1,780,378.00	\$1,012,839.00	\$488,764.50	0.00135	\$659.83
COUNTY SSD - UNINC 43		0.00	\$16,401,961.00	\$16,603,094.00	\$9,745,495.00	\$6,386,859.17	0.00135	\$8,622.26
COUNTY UNINCORPORATED	108	64,602.91	\$18,622,154.00	\$18,751,193.00	\$10,939,513.00	\$5,534,276.00	0.015562	\$86,124.40

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
KINGSLAND	10	13,567.61	\$3,203,938.00	\$3,203,938.00	\$1,300,126.00	\$650,063.00	0.0074	\$6,101.31
SCHOOL		0.00	\$21,826,092.00	\$21,955,131.00	\$12,239,639.00	\$6,184,339.00	0.01536	\$97,021.96
CANDLER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012294	\$0.00
COUNTY UNINCORPORATED	39	14,120.72	\$5,796,886.00	\$5,888,955.00	\$3,260,657.00	\$1,676,363.00	0.012294	\$24,939.64
SCHOOL		0.00	\$5,796,886.00	\$5,888,955.00	\$3,260,657.00	\$1,676,363.00	0.014	\$27,776.61
CARROLL								
COUNTY INC - BREMEN		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00628	\$0.00
COUNTY INC - CARROLLTON		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006201	\$0.00
COUNTY INC - OTHER	1	113.00	\$104,434.00	\$94,941.00	\$77,501.00	\$34,004.00	0.007639	\$259.76
COUNTY UNINCORPORATED	22	7,131.50	\$5,075,511.00	\$5,891,114.00	\$3,266,413.00	\$2,041,008.00	0.007639	\$15,591.26
MT ZION	1	113.00	\$104,434.00	\$94,941.00	\$77,501.00	\$34,004.00	0.00705	\$239.73
SCHOOL		0.00	\$5,179,945.00	\$5,986,055.00	\$3,343,914.00	\$2,075,012.00	0.017998	\$37,346.07
CHARLTON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01842	\$0.00
COUNTY UNINCORPORATED	64	95,659.28	\$27,606,885.00	\$28,591,440.00	\$10,621,688.00	\$7,101,477.86	0.01842	\$165,843.19
SCHOOL		0.00	\$27,606,885.00	\$28,591,440.00	\$10,621,688.00	\$7,103,552.42	0.01719	\$153,314.52
CHATHAM								
BLOOMINGDALE	2	303.04	\$511,400.00	\$192,400.00	\$464,560.00	\$72,780.00	0	\$0.00
CHATHAM AREA TRANSIT DISTRICT		0.00	\$5,250,720.00	\$4,868,680.00	\$4,964,200.00	\$2,291,080.00	0.00115	\$2,634.74
COUNTY INCORPORATED	13	1,547.98	\$2,026,200.00	\$1,575,120.00	\$1,812,640.00	\$680,780.00	0.011543	\$7,858.24
COUNTY SSD - UNINC		0.00	\$3,735,920.00	\$3,485,960.00	\$3,616,120.00	\$1,683,080.00	0.004801	\$8,444.79
COUNTY UNINCORPORATED	5	833.32	\$3,735,920.00	\$3,485,960.00	\$3,616,120.00	\$1,683,080.00	0.011543	\$19,976.21

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SAVANNAH	11	1,244.94	\$1,514,800.00	\$1,382,720.00	\$1,348,080.00	\$608,000.00	0.012739	\$7,745.31
SCHOOL		0.00	\$5,762,120.00	\$5,061,080.00	\$5,428,760.00	\$2,363,860.00	0.018131	\$42,859.15
CHATTAHOOCHEE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008654	\$0.00
COUNTY UNINCORPORATED	10	6,219.58	\$2,003,519.00	\$2,003,519.00	\$599,981.00	\$299,990.50	0.008654	\$3,085.84
SCHOOL		0.00	\$2,003,519.00	\$2,003,519.00	\$599,981.00	\$299,990.50	0.01761	\$6,279.04
CHATTOOGA								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.018356	\$0.00
COUNTY UNINCORPORATED	29	12,361.32	\$7,650,945.00	\$8,250,387.00	\$4,729,330.00	\$2,664,386.00	0.014214	\$43,150.70
SCHOOL		0.00	\$7,650,945.00	\$8,250,387.00	\$4,729,330.00	\$2,664,386.00	0.012404	\$37,228.47
CHEROKEE								
COUNTY FIRE DIST - UNINC		0.00	\$3,430,320.00	\$3,328,440.00	\$2,665,323.00	\$1,281,721.50	0.003292	\$4,830.69
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.005212	\$0.00
COUNTY UNINCORPORATED	6	2,418.20	\$3,430,320.00	\$3,328,440.00	\$2,665,323.00	\$1,281,721.50	0.005212	\$7,782.02
SCHOOL		0.00	\$3,430,320.00	\$3,328,440.00	\$2,665,323.00	\$1,281,721.50	0.0182	\$27,323.64
CLAY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017189	\$0.00
COUNTY UNINCORPORATED	50	16,981.28	\$5,537,360.00	\$5,537,360.00	\$1,989,229.00	\$994,614.50	0.017189	\$34,466.05
SCHOOL		0.00	\$5,537,360.00	\$5,537,360.00	\$1,989,229.00	\$994,614.50	0.013174	\$27,238.15
CLINCH								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010943	\$0.00
COUNTY UNINCORPORATED	154	385,093.42	\$107,803,081.00	\$105,825,691.00	\$47,549,809.00	\$41,119,149.85	0.010943	\$625,627.91
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$107,803,081.00	\$105,825,691.00	\$47,549,809.00	\$41,119,149.85	0.0005	\$28,570.92

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY WIDE HOSPITAL		0.00	\$107,803,081.00	\$105,825,691.00	\$47,549,809.00	\$41,119,149.85	0.004	\$228,567.38
SCHOOL		0.00	\$107,803,081.00	\$105,825,691.00	\$47,549,809.00	\$41,140,891.87	0.017883	\$1,022,743.47
COFFEE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007747	\$0.00
COUNTY UNINCORPORATED	36	18,709.00	\$9,502,467.00	\$9,518,274.00	\$6,317,833.00	\$3,166,820.00	0.007747	\$30,423.58
SCHOOL		0.00	\$8,714,924.00	\$8,727,536.00	\$5,793,780.00	\$2,903,196.00	0.016019	\$60,371.86
COLQUITT								
COUNTY INCORPORATED	2	147.25	\$133,279.00	\$133,279.00	\$91,968.00	\$45,984.00	0.014665	\$674.36
COUNTY SSD		0.00	\$25,983,556.00	\$26,298,157.00	\$16,668,490.00	\$8,491,545.50	0.001212	\$11,014.25
COUNTY UNINCORPORATED	147	39,554.20	\$25,850,277.00	\$26,164,878.00	\$16,576,522.00	\$8,445,561.50	0.011945	\$110,357.89
NORMAN PARK	2	147.25	\$133,279.00	\$133,279.00	\$91,968.00	\$45,984.00	0.0121	\$556.41
SCHOOL		0.00	\$25,983,556.00	\$26,298,157.00	\$16,668,490.00	\$8,491,545.50	0.009091	\$82,469.01
COLUMBIA								
COUNTY FIRE DIST - UNINC		0.00	\$25,214,564.00	\$25,214,564.00	\$21,062,469.00	\$10,531,234.50	0.002608	\$27,465.46
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.005683	\$0.00
COUNTY UNINCORPORATED	97	19,290.93	\$25,214,564.00	\$25,214,564.00	\$21,062,469.00	\$10,531,234.50	0.005683	\$61,405.34
SCHOOL		0.00	\$25,214,564.00	\$25,214,564.00	\$21,062,469.00	\$10,531,234.50	0.0183	\$192,721.59
COOK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011862	\$0.00
COUNTY UNINCORPORATED	24	7,262.51	\$4,877,073.00	\$2,126,910.00	\$3,574,041.00	\$411,939.00	0.011862	\$11,061.30
SCHOOL		0.00	\$4,877,073.00	\$2,126,910.00	\$3,574,041.00	\$411,939.00	0.016011	\$14,931.41
COWETA								
CHATTAHOOCHEE HILLS		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00946	\$0.00

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY FIRE DISTRICT		0.00	\$3,195,655.00	\$3,100,059.00	\$1,993,696.00	\$949,050.00	0.00313	\$4,153.33
COUNTY INCORPORATED	2	46.95	\$25,263.00	\$28,926.00	\$13,198.00	\$8,430.50	0.006162	\$106.99
COUNTY UNINCORPORATED	30	5,119.05	\$3,170,392.00	\$3,071,133.00	\$1,980,498.00	\$940,619.50	0.005756	\$7,495.85
GRANTVILLE	2	46.95	\$25,263.00	\$28,926.00	\$13,198.00	\$8,430.50	0.005228	\$75.72
GRANTVILLE ANNEXED	2	46.95	\$25,263.00	\$28,926.00	\$13,198.00	\$8,430.50	0.005228	\$44.07
SCHOOL		0.00	\$3,195,655.00	\$3,100,059.00	\$1,993,696.00	\$949,050.00	0.01714	\$21,835.99
CRAWFORD								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01577	\$0.00
COUNTY UNINCORPORATED	150	63,016.81	\$17,794,022.00	\$17,637,884.00	\$4,671,160.00	\$2,257,511.00	0.01403	\$59,640.96
SCHOOL		0.00	\$17,794,022.00	\$17,637,884.00	\$4,671,160.00	\$2,257,511.00	0.016	\$69,459.93
CRISP								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01149	\$0.00
COUNTY SSD - UNINC		0.00	\$5,882,332.00	\$5,872,735.00	\$3,141,481.00	\$1,565,942.00	0.00165	\$2,583.80
COUNTY UNINCORPORATED	58	11,939.89	\$5,882,332.00	\$5,872,735.00	\$3,141,481.00	\$1,565,942.00	0.01149	\$19,870.40
SCHOOL		0.00	\$5,882,332.00	\$5,872,735.00	\$3,141,481.00	\$1,565,942.00	0.016513	\$28,568.69
DAWSON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007625	\$0.00
COUNTY UNINCORPORATED	3	828.23	\$1,273,920.00	\$1,305,080.00	\$1,015,642.00	\$523,401.00	0.007625	\$5,223.28
SCHOOL		0.00	\$1,273,920.00	\$1,305,080.00	\$1,015,642.00	\$523,401.00	0.015	\$10,194.94
DECATUR								
BAINBRIDGE	3	745.85	\$419,505.00	\$419,505.00	\$283,351.00	\$141,675.50	0.003778	\$645.48
COUNTY INCORPORATED	3	745.85	\$419,505.00	\$419,505.00	\$283,351.00	\$161,584.12	0.009555	\$2,295.54
COUNTY UNINCORPORATED	196	73,997.47	\$47,423,951.00	\$49,324,402.00	\$32,331,264.00	\$19,521,023.87	0.009555	\$386,938.60

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SCHOOL		0.00	\$47,843,456.00	\$49,743,907.00	\$32,614,615.00	\$19,766,985.86	0.014115	\$576,402.64
DODGE								
CHESTER	1	220.00	\$98,580.00	\$72,748.00	\$52,425.00	\$13,296.50	0.001	\$13.30
COUNTY INCORPORATED	1	220.00	\$98,580.00	\$72,748.00	\$52,425.00	\$13,296.50	0.011821	\$323.29
COUNTY UNINCORPORATED	121	36,680.08	\$15,152,641.00	\$11,673,451.00	\$8,021,453.00	\$2,271,131.50	0.011821	\$50,503.84
SCHOOL		0.00	\$15,251,221.00	\$11,746,199.00	\$8,073,878.00	\$2,284,428.00	0.014	\$61,505.12
DOOLY								
COUNTY INCORPORATED	4	167.00	\$96,560.00	\$96,560.00	\$65,666.00	\$32,833.00	0.019	\$623.83
COUNTY UNINCORPORATED	104	42,089.62	\$18,170,520.00	\$17,974,954.00	\$8,200,154.00	\$4,002,294.00	0.019	\$76,043.59
DOOLING	2	98.00	\$63,120.00	\$63,120.00	\$46,219.00	\$23,109.50	0	\$0.00
SCHOOL		0.00	\$18,267,080.00	\$18,071,514.00	\$8,265,820.00	\$4,035,127.00	0.016404	\$66,192.22
VIENNA	2	69.00	\$33,440.00	\$33,440.00	\$19,447.00	\$9,723.50	0.0135	\$131.27
DOUGHERTY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015569	\$0.00
COUNTY SSD - UNINC		0.00	\$41,458,800.00	\$41,458,800.00	\$27,596,213.00	\$18,749,138.86	0.009173	\$171,985.85
COUNTY UNINCORPORATED	58	68,510.06	\$41,458,800.00	\$41,458,800.00	\$27,596,213.00	\$13,798,106.50	0.015569	\$214,822.72
SCHOOL		0.00	\$41,458,800.00	\$41,458,800.00	\$27,596,213.00	\$13,798,106.50	0.018154	\$250,490.83
DOUGLAS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012563	\$0.00
COUNTY UNINCORPORATED	1	247.00	\$290,000.00	\$290,000.00	\$232,874.00	\$116,437.00	0.012563	\$3,160.47
SCHOOL		0.00	\$290,000.00	\$290,000.00	\$232,874.00	\$116,437.00	0.01955	\$5,769.13
EARLY								
BLAKELY	4	630.16	\$298,479.00	\$270,577.00	\$168,096.00	\$70,097.00	0.0042	\$374.23

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY INCORPORATED	10	1,039.97	\$551,903.00	\$504,736.00	\$328,512.00	\$202,142.49	0.00998	\$2,942.86
COUNTY UNINCORPORATED	313	89,284.42	\$48,473,276.00	\$44,481,781.00	\$28,733,166.00	\$17,776,547.97	0.00998	\$270,507.44
SCHOOL		0.00	\$49,025,179.00	\$44,986,517.00	\$29,061,678.00	\$18,014,236.72	0.015484	\$428,709.80
ECHOLS								
COUNTY UNINCORPORATED	73	201,263.50	\$41,052,292.00	\$40,792,825.00	\$10,051,396.00	\$7,912,610.09	0.014993	\$122,785.25
SCHOOL		0.00	\$41,052,292.00	\$40,792,825.00	\$10,051,396.00	\$7,921,599.31	0.015507	\$127,118.97
EFFINGHAM								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007337	\$0.00
COUNTY UNINCORPORATED	106	56,016.55	\$27,908,164.00	\$28,221,619.00	\$18,967,179.00	\$9,640,317.00	0.007337	\$70,731.01
COUNTY WIDE HOSPITAL		0.00	\$27,908,164.00	\$28,221,619.00	\$18,967,179.00	\$9,640,317.00	0.0016	\$15,424.51
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$27,908,164.00	\$28,221,619.00	\$18,967,179.00	\$9,640,317.00	0.002	\$19,280.63
SCHOOL		0.00	\$27,908,164.00	\$28,221,619.00	\$18,967,179.00	\$9,640,317.00	0.01581	\$152,413.41
ELBERT								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010539	\$0.00
COUNTY UNINCORPORATED	33	21,385.85	\$11,828,389.00	\$12,240,010.00	\$5,055,539.00	\$2,733,580.00	0.009763	\$35,184.01
SCHOOL		0.00	\$11,828,389.00	\$12,240,010.00	\$5,055,539.00	\$2,733,580.00	0.01425	\$50,720.21
EMANUEL								
ADRIAN	1	41.00	\$21,131.00	\$13,692.00	\$11,510.00	\$2,035.50	0.01052	\$21.41
COUNTY INCORPORATED	7	1,396.11	\$511,893.00	\$403,927.00	\$286,847.00	\$89,440.50	0.011093	\$2,299.17
COUNTY SSD - ADRIAN #5		0.00	\$21,131.00	\$13,692.00	\$11,510.00	\$2,035.50	0.002312	\$8.64
COUNTY SSD - OAK PARK		0.00	\$287,062.00	\$224,140.00	\$155,322.00	\$46,200.00	0.002312	\$297.63
COUNTY SSD - STILLMORE #7		0.00	\$122,409.00	\$96,721.00	\$76,599.00	\$25,455.50	0.002312	\$58.85
COUNTY SSD - UNINC #1		0.00	\$37,913,609.00	\$31,143,283.00	\$17,795,642.00	\$5,968,525.53	0.002312	\$22,948.58

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY UNINCORPORATED	199	103,500.69	\$37,913,609.00	\$31,143,283.00	\$17,795,642.00	\$5,512,658.00	0.011093	\$99,707.89
OAK PARK	1	882.04	\$287,062.00	\$224,140.00	\$155,322.00	\$46,200.00	0	\$0.00
SCHOOL		0.00	\$38,425,502.00	\$31,547,210.00	\$18,082,489.00	\$5,602,098.50	0.013231	\$120,346.05
STILLMORE	4	234.26	\$122,409.00	\$96,721.00	\$76,599.00	\$25,455.50	0	\$0.00
EVANS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012549	\$0.00
COUNTY UNINCORPORATED	14	6,775.89	\$2,517,920.00	\$2,517,960.00	\$1,399,106.00	\$699,573.00	0.009286	\$7,188.06
SCHOOL		0.00	\$2,517,920.00	\$2,517,960.00	\$1,399,106.00	\$699,573.00	0.014	\$10,602.43
FANNIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.003862	\$0.00
COUNTY UNINCORPORATED	4	1,198.66	\$1,786,428.00	\$1,786,428.00	\$1,437,890.00	\$718,945.00	0.003862	\$3,406.55
SCHOOL		0.00	\$1,786,428.00	\$1,786,428.00	\$1,437,890.00	\$718,945.00	0.010159	\$9,063.07
FLOYD								
CAVE SPRINGS	1	0.35	\$198.00	\$176.00	\$118.00	\$48.00	0	\$0.00
CO UNINC SOLID WASTE		0.00	\$8,582,700.00	\$7,610,333.00	\$5,252,500.00	\$2,140,066.50	0.000656	\$1,585.93
COUNTY FIRE DIST - UNINC		0.00	\$8,582,700.00	\$7,610,333.00	\$5,252,500.00	\$2,140,066.50	0.00165	\$3,989.02
COUNTY INCORPORATED	1	0.35	\$198.00	\$176.00	\$0.00	\$0.00	0.009678	\$0.00
COUNTY UNINCORPORATED	77	14,302.22	\$8,582,700.00	\$7,610,333.00	\$5,252,500.00	\$2,140,066.50	0.009678	\$23,173.33
SCHOOL		0.00	\$8,582,898.00	\$7,610,509.00	\$5,252,618.00	\$2,140,114.50	0.0182	\$44,114.68
FRANKLIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011144	\$0.00
COUNTY UNINCORPORATED	2	549.69	\$188,983.00	\$188,983.00	\$11,747.00	\$5,873.50	0.010263	\$1,855.18
SCHOOL		0.00	\$188,983.00	\$188,983.00	\$11,747.00	\$5,873.50	0.017	\$2,717.87

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
FULTON								
CHATTAHOOCHEE HILLS	47	8,640.61	\$26,447,600.00	\$23,964,490.00	\$23,370,390.00	\$17,075,345.50	0.00946	\$161,532.77
COUNTY INCORPORATED	47	8,640.61	\$26,447,600.00	\$23,964,490.00	\$23,370,390.00	\$10,443,640.00	0.00933	\$97,439.16
COUNTY UNINCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00933	\$0.00
SCHOOL		0.00	\$26,447,600.00	\$23,964,490.00	\$23,370,390.00	\$10,443,640.00	0.01759	\$183,703.63
GILMER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006222	\$0.00
COUNTY UNINCORPORATED	7	5,302.42	\$4,229,720.00	\$4,072,680.00	\$2,662,588.00	\$1,252,774.00	0.006222	\$15,620.36
SCHOOL		0.00	\$4,229,720.00	\$4,072,680.00	\$2,662,588.00	\$1,252,774.00	0.012624	\$32,147.08
GLASCOCK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.013228	\$0.00
COUNTY UNINCORPORATED	55	15,124.42	\$4,859,969.00	\$4,815,379.00	\$2,094,057.00	\$1,024,733.50	0.013228	\$37,068.10
SCHOOL		0.00	\$4,859,969.00	\$4,815,379.00	\$2,094,057.00	\$1,024,733.50	0.016409	\$48,903.01
GLYNN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.004453	\$0.00
COUNTY UNINCORPORATED	82	26,105.20	\$13,737,440.00	\$13,737,440.00	\$11,782,842.00	\$5,891,421.00	0.004453	\$34,783.29
SCHOOL		0.00	\$13,737,440.00	\$13,737,440.00	\$11,782,842.00	\$5,891,421.00	0.016157	\$98,785.52
GORDON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009515	\$0.00
COUNTY UNINCORPORATED	8	5,529.28	\$3,300,920.00	\$3,588,236.00	\$1,991,465.00	\$1,139,390.50	0.009515	\$12,139.41
SCHOOL		0.00	\$3,300,920.00	\$3,588,236.00	\$1,991,465.00	\$1,139,390.50	0.0185	\$23,863.84
GRADY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017384	\$0.00
COUNTY UNINCORPORATED	55	37,164.18	\$20,203,667.00	\$20,732,740.00	\$12,289,959.00	\$6,409,516.00	0.017384	\$114,764.62

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SCHOOL		0.00	\$20,203,667.00	\$20,732,740.00	\$12,289,959.00	\$6,409,516.00	0.0135	\$94,566.73
GREENE								
COUNTY FIRE - LIBERTY		0.00	\$1,808,760.00	\$1,021,844.00	\$1,323,719.00	\$268,401.50	0.000631	\$270.87
COUNTY FIRE - OLD SALEM		0.00	\$8,348,760.00	\$5,742,520.00	\$7,695,174.00	\$2,544,467.00	0.001005	\$6,567.11
COUNTY FIRE - WALKER CHURCH		0.00	\$562,240.00	\$427,720.00	\$452,598.00	\$159,039.00	0.000717	\$203.91
COUNTY INCORPORATED	2	292.82	\$278,440.00	\$286,280.00	\$206,272.00	\$107,056.00	0.005256	\$562.69
COUNTY UNINCORPORATED	175	50,940.12	\$43,421,960.00	\$31,536,760.00	\$31,876,147.00	\$9,995,473.50	0.005256	\$103,753.15
SCHOOL		0.00	\$43,700,400.00	\$31,823,040.00	\$32,082,419.00	\$10,102,529.50	0.012454	\$272,431.79
WHITE PLAINS	1	84.63	\$78,440.00	\$81,840.00	\$56,766.00	\$30,083.00	0	\$0.00
WOODVILLE	1	208.19	\$200,000.00	\$204,440.00	\$149,506.00	\$76,973.00	0	\$0.00
HABERSHAM								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011682	\$0.00
COUNTY UNINCORPORATED	8	892.17	\$1,678,000.00	\$1,894,328.00	\$1,392,224.00	\$804,276.00	0.011682	\$10,850.41
COUNTY WIDE HOSPITAL		0.00	\$1,678,000.00	\$1,894,328.00	\$1,392,224.00	\$804,276.00	0.001034	\$831.62
SCHOOL		0.00	\$1,678,000.00	\$1,894,328.00	\$1,392,224.00	\$804,276.00	0.012566	\$12,169.85
HALL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.004636	\$0.00
COUNTY UNINC FIRE DISTRICT		0.00	\$7,417,520.00	\$7,707,920.00	\$5,342,672.00	\$2,816,536.00	0.00265	\$8,234.66
COUNTY UNINCORPORATED	3	6,633.58	\$7,417,520.00	\$7,707,920.00	\$5,342,672.00	\$2,816,536.00	0.004636	\$15,432.26
SCHOOL		0.00	\$7,417,520.00	\$7,707,920.00	\$5,342,672.00	\$2,816,536.00	0.016485	\$53,656.83
HANCOCK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017739	\$0.00
COUNTY UNINCORPORATED	253	76,427.94	\$35,258,584.00	\$35,104,715.00	\$17,929,795.00	\$11,963,624.73	0.017739	\$212,222.74

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SCHOOL		0.00	\$35,258,584.00	\$35,104,715.00	\$17,929,795.00	\$12,029,028.94	0.014216	\$171,004.68
HARALSON								
COUNTY INCORPORATED	1	201.00	\$143,594.00	\$143,594.00	\$104,546.00	\$52,273.00	0.0101	\$1,058.20
COUNTY UNINCORPORATED	69	23,509.88	\$11,464,131.00	\$11,648,710.00	\$6,341,883.00	\$3,263,231.00	0.01	\$48,466.77
SCHOOL		0.00	\$11,607,725.00	\$11,792,304.00	\$6,446,429.00	\$3,315,504.00	0.015145	\$73,588.22
TALLAPOOSA	1	201.00	\$143,594.00	\$143,594.00	\$104,546.00	\$52,273.00	0.00703	\$725.69
HARRIS								
COUNTY INC - OTHER	186	69,688.14	\$45,654,814.00	\$46,723,004.00	\$31,790,053.00	\$16,429,121.50	0.00938	\$154,105.16
COUNTY INC - WEST POINT	2	104.96	\$140,592.00	\$140,592.00	\$120,271.00	\$60,135.50	0.005628	\$338.44
COUNTY UNINCORPORATED	184	69,583.18	\$45,514,222.00	\$46,582,412.00	\$31,669,782.00	\$16,368,986.00	0.00938	\$224,290.33
SCHOOL		0.00	\$45,654,814.00	\$46,723,004.00	\$31,790,053.00	\$16,429,121.50	0.01726	\$445,306.01
SHILOH	2	104.96	\$140,592.00	\$140,592.00	\$120,271.00	\$60,135.50	0.0055	\$374.85
HEARD								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006754	\$0.00
COUNTY UNINCORPORATED	67	32,721.99	\$15,812,640.00	\$16,174,840.00	\$7,470,855.00	\$3,916,527.50	0.006754	\$42,644.67
SCHOOL		0.00	\$15,812,640.00	\$16,174,840.00	\$7,470,855.00	\$3,916,527.50	0.015217	\$96,712.40
HENRY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008788	\$0.00
COUNTY UNINCORPORATED	3	1,071.42	\$1,103,240.00	\$1,103,240.00	\$807,600.00	\$403,800.00	0.008788	\$3,548.59
SCHOOL		0.00	\$1,103,240.00	\$1,103,240.00	\$807,600.00	\$403,800.00	0.02	\$8,076.00
HOUSTON								
COUNTY FIRE DISTRICT		0.00	\$19,175,829.00	\$15,790,543.00	\$13,017,370.00	\$4,816,042.00	0.001177	\$6,802.63
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009935	\$0.00

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY UNINCORPORATED	59	30,969.63	\$19,175,829.00	\$15,790,543.00	\$13,017,370.00	\$4,816,042.00	0.009935	\$57,420.66
SCHOOL		0.00	\$19,175,829.00	\$15,790,543.00	\$13,017,370.00	\$4,816,042.00	0.013183	\$76,522.37
IRWIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014868	\$0.00
COUNTY UNINC INDUSTRIAL AUTH		0.00	\$5,079,457.00	\$5,257,392.00	\$2,074,469.00	\$1,126,202.00	0.00095	\$1,069.89
COUNTY UNINCORPORATED	43	15,128.42	\$5,079,457.00	\$5,257,392.00	\$2,074,469.00	\$1,126,202.00	0.014868	\$16,744.37
SCHOOL		0.00	\$5,079,457.00	\$5,257,392.00	\$2,074,469.00	\$1,126,202.00	0.015682	\$17,661.10
JACKSON								
COUNTY FIRE - SOUTH JACKSON		0.00	\$250,320.00	\$250,320.00	\$178,736.00	\$89,368.00	0.0018	\$181.71
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009428	\$0.00
COUNTY UNINCORPORATED	1	202.11	\$250,320.00	\$250,320.00	\$178,736.00	\$89,368.00	0.008	\$840.32
SCHOOL		0.00	\$250,320.00	\$250,320.00	\$178,736.00	\$89,368.00	0.016576	\$1,712.67
JASPER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01382	\$0.00
COUNTY UNINCORPORATED	127	49,698.45	\$37,739,680.00	\$38,282,751.00	\$27,799,389.00	\$20,308,055.12	0.01382	\$485,337.94
SCHOOL		0.00	\$37,739,680.00	\$38,282,751.00	\$27,799,389.00	\$20,367,100.31	0.016838	\$564,665.71
JEFF DAVIS								
COUNTY INCORPORATED	1	14.00	\$5,600.00	\$5,600.00	\$1,749.00	\$874.50	0.01538	\$13.45
COUNTY UNINCORPORATED	66	50,684.97	\$14,293,252.00	\$14,254,713.00	\$4,845,276.00	\$2,403,368.50	0.01538	\$36,963.81
DENTON (UNINC)	1	14.00	\$5,600.00	\$5,600.00	\$1,749.00	\$874.50	0	\$0.00
SCHOOL		0.00	\$14,298,852.00	\$14,260,313.00	\$4,847,025.00	\$2,404,243.00	0.014	\$33,659.40
JEFFERSON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016986	\$0.00

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY UNINCORPORATED	157	67,070.64	\$22,193,733.00	\$22,077,543.00	\$7,972,754.00	\$3,928,282.00	0.016986	\$169,734.17
SCHOOL		0.00	\$22,193,733.00	\$22,077,543.00	\$7,972,754.00	\$3,928,282.00	0.0157	\$151,154.57
JENKINS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009195	\$0.00
COUNTY UNINCORPORATED	141	53,039.73	\$19,994,540.00	\$26,905,379.00	\$10,348,486.00	\$13,337,018.80	0.009195	\$150,606.63
SCHOOL		0.00	\$19,994,540.00	\$26,905,379.00	\$10,348,486.00	\$13,370,598.80	0.014908	\$236,647.17
JOHNSON								
COUNTY INCORPORATED	3	175.72	\$54,436.00	\$54,436.00	\$11,697.00	\$5,848.50	0.015364	\$459.79
COUNTY UNINCORPORATED	94	26,350.10	\$6,698,316.00	\$6,783,559.00	\$1,059,706.00	\$572,474.50	0.015364	\$44,797.17
KITE	1	41.00	\$17,520.00	\$17,520.00	\$7,847.00	\$3,923.50	0.008083	\$31.71
SCHOOL		0.00	\$6,752,752.00	\$6,837,995.00	\$1,071,403.00	\$578,323.00	0.014863	\$43,998.87
WRIGHTSVILLE	2	134.72	\$36,916.00	\$36,916.00	\$3,850.00	\$1,925.00	0.012591	\$24.24
JONES								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017649	\$0.00
COUNTY UNINCORPORATED	167	46,669.90	\$35,638,714.00	\$35,672,503.00	\$25,926,391.00	\$14,918,683.81	0.016185	\$269,916.10
SCHOOL		0.00	\$35,638,714.00	\$35,672,503.00	\$25,926,391.00	\$15,091,594.69	0.017989	\$302,813.85
LAMAR								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012464	\$0.00
COUNTY UNINCORPORATED	33	12,017.91	\$7,299,591.00	\$7,515,715.00	\$4,356,618.00	\$2,286,371.00	0.012464	\$28,497.33
SCHOOL		0.00	\$7,299,591.00	\$7,515,715.00	\$4,356,618.00	\$2,286,371.00	0.016101	\$36,812.86
LANIER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015691	\$0.00
COUNTY UNINCORPORATED	48	25,240.18	\$11,220,040.00	\$11,185,800.00	\$6,972,384.00	\$4,154,445.31	0.015691	\$81,002.44

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SCHOOL		0.00	\$11,220,040.00	\$11,185,800.00	\$6,972,384.00	\$4,182,421.02	0.01673	\$86,844.93
LAURENS								
COUNTY INCORPORATED	1	122.21	\$35,084.00	\$35,084.00	\$13,941.00	\$6,970.50	0.007157	\$49.89
COUNTY UNINCORPORATED	114	42,620.67	\$11,835,627.00	\$11,716,473.00	\$3,101,849.00	\$1,491,347.50	0.007157	\$13,978.31
EAST DUBLIN 47%	1	122.21	\$35,084.00	\$35,084.00	\$13,941.00	\$6,970.50	0.00407	\$28.37
SCHOOL		0.00	\$11,870,711.00	\$11,751,557.00	\$3,115,790.00	\$1,498,318.00	0.014646	\$28,644.91
LEE								
COUNTY INCORPORATED	1	30.00	\$21,760.00	\$28,720.00	\$12,820.00	\$9,890.00	0.01243	\$151.14
COUNTY UNINCORPORATED	101	53,572.98	\$39,808,770.00	\$40,958,462.00	\$28,220,495.00	\$14,685,093.50	0.01243	\$216,036.60
SCHOOL		0.00	\$39,830,530.00	\$40,987,182.00	\$28,233,315.00	\$14,694,983.50	0.015	\$273,148.84
LIBERTY								
COUNTY INC - HINESVILLE		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0148	\$0.00
COUNTY INC - OTHER	5	1,795.35	\$787,118.00	\$787,118.00	\$525,899.00	\$262,949.50	0.0166	\$4,364.96
COUNTY UNINCORPORATED	60	25,986.21	\$9,453,175.00	\$9,559,410.00	\$5,498,712.00	\$2,802,473.50	0.0166	\$76,176.42
COUNTY WIDE HOSPITAL		0.00	\$10,240,293.00	\$10,346,528.00	\$0.00	\$53,117.50	0.003843	\$13,025.94
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$10,240,293.00	\$10,346,528.00	\$0.00	\$53,117.50	0.002	\$6,779.05
FLEMINGTON	2	489.38	\$175,988.00	\$175,988.00	\$109,927.00	\$54,963.50	0	\$0.00
MIDWAY	1	295.00	\$147,799.00	\$147,799.00	\$105,080.00	\$52,540.00	0	\$0.00
RICEBORO	2	1,010.97	\$463,331.00	\$463,331.00	\$310,892.00	\$155,446.00	0	\$0.00
SCHOOL		0.00	\$10,240,293.00	\$10,346,528.00	\$6,024,611.00	\$3,065,423.00	0.015902	\$84,649.11
LINCOLN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0096	\$0.00
COUNTY UNINCORPORATED	41	11,156.60	\$5,188,932.00	\$4,807,099.00	\$1,503,190.00	\$560,678.50	0.0096	\$7,691.23

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$5,188,932.00	\$4,807,099.00	\$1,503,190.00	\$560,678.50	0.000858	\$687.43
SCHOOL		0.00	\$5,188,932.00	\$4,807,099.00	\$1,503,190.00	\$560,678.50	0.014568	\$11,680.31
LONG								
COUNTY INCORPORATED	1	82.47	\$42,676.00	\$42,676.00	\$32,401.00	\$18,741.94	0.015597	\$678.29
COUNTY UNINCORPORATED	104	80,837.77	\$24,252,296.00	\$24,163,532.00	\$12,187,196.00	\$6,998,179.97	0.015597	\$143,741.91
LUDOWICI	1	82.47	\$42,676.00	\$42,676.00	\$32,401.00	\$16,200.50	0.007	\$220.55
SCHOOL		0.00	\$24,294,972.00	\$24,206,208.00	\$12,219,597.00	\$7,040,469.92	0.014387	\$133,641.60
LOWNDES								
COUNTY INCORPORATED	1	530.24	\$42,400.00	\$387,219.00	\$46,478.00	\$195,648.50	0.008406	\$1,644.62
COUNTY UNINCORPORATED	68	73,392.37	\$37,408,190.00	\$37,407,891.00	\$24,867,123.00	\$12,433,412.00	0.008406	\$104,515.26
IND SCHOOL VALDOSTA		0.00	\$42,400.00	\$387,219.00	\$0.00	\$172,409.50	0.016138	\$2,782.34
SCHOOL		0.00	\$37,408,190.00	\$37,407,891.00	\$24,867,123.00	\$12,433,412.00	0.01596	\$198,437.26
VALDOSTA	1	530.24	\$42,400.00	\$387,219.00	-\$46,478.00	\$149,170.50	0.007796	\$1,162.93
LUMPKIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011556	\$0.00
COUNTY UNINCORPORATED	3	1,606.81	\$2,697,483.00	\$2,697,482.00	\$2,163,385.00	\$1,081,692.00	0.009388	\$20,467.34
SCHOOL		0.00	\$2,697,483.00	\$2,697,482.00	\$2,163,385.00	\$1,081,692.00	0.01556	\$31,971.72
MACON								
COUNTY INCORPORATED	1	222.59	\$106,941.00	\$106,941.00	\$37,939.00	\$18,969.50	0.013011	\$246.81
COUNTY UNINCORPORATED	67	23,473.86	\$8,853,033.00	\$9,081,616.00	\$3,325,897.00	\$1,777,240.00	0.011615	\$31,894.57
MONTEZUMA	1	222.59	\$106,941.00	\$106,941.00	\$37,939.00	\$18,969.50	0.013	\$246.60
SCHOOL		0.00	\$8,959,974.00	\$9,188,557.00	\$3,363,836.00	\$1,796,209.50	0.018446	\$53,652.06

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
MADISON								
COMER	1	91.33	\$109,802.00	\$99,834.00	\$81,581.00	\$35,806.50	0.004	\$143.23
COUNTY INCORPORATED	1	91.33	\$109,802.00	\$99,834.00	\$81,581.00	\$35,806.50	0.014115	\$505.41
COUNTY UNINCORPORATED	17	3,801.03	\$3,106,230.00	\$2,564,044.00	\$1,779,578.00	\$618,696.00	0.012537	\$10,865.70
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$3,216,032.00	\$2,663,878.00	\$1,861,159.00	\$654,502.50	0.001	\$863.33
SCHOOL		0.00	\$3,216,032.00	\$2,663,878.00	\$1,861,159.00	\$654,502.50	0.01699	\$14,667.88
MARION								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008623	\$0.00
COUNTY UNINCORPORATED	166	67,150.11	\$30,060,217.00	\$30,330,988.00	\$15,766,807.00	\$12,887,786.43	0.006975	\$135,929.76
SCHOOL		0.00	\$30,060,217.00	\$30,330,988.00	\$15,766,807.00	\$12,919,536.75	0.014981	\$289,892.77
MCDUFFIE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007809	\$0.00
COUNTY UNINCORPORATED	72	21,564.33	\$12,927,931.00	\$10,213,268.00	\$8,858,118.00	\$3,071,727.50	0.007809	\$33,723.78
SCHOOL		0.00	\$12,927,931.00	\$10,213,268.00	\$8,858,118.00	\$3,071,727.50	0.01869	\$77,700.59
MCINTOSH								
COUNTY INCORPORATED	5	1,219.51	\$626,280.00	\$829,880.00	\$448,491.00	\$326,045.50	0.009891	\$3,224.92
COUNTY UNINCORPORATED	54	61,667.62	\$20,001,680.00	\$20,200,208.00	\$11,196,656.00	\$5,697,592.00	0.009891	\$56,354.88
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$20,627,960.00	\$21,030,088.00	\$11,645,147.00	\$6,023,637.50	0.000976	\$5,879.07
SCHOOL		0.00	\$20,627,960.00	\$21,030,088.00	\$11,645,147.00	\$6,023,637.50	0.016972	\$102,233.18
MERIWETHER								
COUNTY INCORPORATED	9	599.00	\$681,280.00	\$681,280.00	\$524,409.00	\$397,530.03	0.013239	\$5,262.90
COUNTY UNINCORPORATED	178	53,119.15	\$53,160,216.00	\$50,663,920.00	\$39,558,401.00	\$28,095,055.32	0.013239	\$371,950.44
GAY	3	115.37	\$145,120.00	\$145,120.00	\$113,588.00	\$56,794.00	0.002207	\$130.98

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
GREENVILLE	4	112.78	\$124,440.00	\$124,440.00	\$99,450.00	\$49,725.00	0.01588	\$789.63
LUTHERSVILLE	1	22.00	\$39,160.00	\$39,160.00	\$34,617.00	\$17,308.50	0.010038	\$173.74
MANCHESTER	1	348.89	\$372,560.00	\$372,560.00	\$276,754.00	\$138,377.00	0.017467	\$2,417.03
SCHOOL		0.00	\$53,841,496.00	\$51,345,200.00	\$40,082,810.00	\$28,601,601.23	0.017981	\$514,285.39
MILLER								
COUNTY INCORPORATED	2	1,276.02	\$643,177.00	\$520,475.00	\$363,923.00	\$120,610.50	0.01656	\$1,997.31
COUNTY UNINCORPORATED	44	20,948.59	\$8,770,961.00	\$7,732,214.00	\$4,499,241.00	\$1,730,247.00	0.01656	\$28,652.89
SCHOOL		0.00	\$9,414,138.00	\$8,252,689.00	\$4,863,164.00	\$1,850,857.50	0.019551	\$36,186.11
MITCHELL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.018706	\$0.00
COUNTY UNINCORPORATED	47	18,869.93	\$11,590,440.00	\$11,695,360.00	\$7,650,012.00	\$3,877,466.00	0.018706	\$72,531.88
SCHOOL		0.00	\$11,590,440.00	\$11,695,360.00	\$7,650,012.00	\$3,877,466.00	0.016086	\$62,372.92
MONROE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0128	\$0.00
COUNTY UNINCORPORATED	119	42,598.00	\$21,413,329.00	\$21,431,842.00	\$12,196,543.00	\$6,107,528.00	0.0128	\$261,134.39
SCHOOL		0.00	\$21,413,329.00	\$21,431,842.00	\$12,196,543.00	\$6,107,528.00	0.015227	\$308,946.03
MONTGOMERY								
ALSTON	1	37.19	\$20,030.00	\$20,030.00	\$12,381.00	\$6,190.50	0	\$0.00
COUNTY INCORPORATED	3	420.69	\$174,022.00	\$174,022.00	\$73,026.00	\$36,513.00	0.0147	\$780.73
COUNTY UNINCORPORATED	47	22,712.42	\$6,713,315.00	\$6,713,315.00	\$2,671,349.00	\$1,335,674.50	0.0147	\$24,338.40
MT VERNON	2	383.50	\$153,992.00	\$153,992.00	\$60,645.00	\$30,322.50	0	\$0.00
SCHOOL		0.00	\$6,887,337.00	\$6,887,337.00	\$2,744,375.00	\$1,372,187.50	0.015	\$25,527.78
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010623	\$0.00

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
MORGAN								
COUNTY UNINCORPORATED	126	30,658.08	\$23,301,507.00	\$23,305,716.00	\$17,055,834.00	\$8,530,021.50	0.010623	\$382,830.22
SCHOOL		0.00	\$23,301,507.00	\$23,305,716.00	\$17,055,834.00	\$8,530,021.50	0.013939	\$502,899.61
MURRAY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009103	\$0.00
COUNTY UNINCORPORATED	15	5,848.70	\$2,775,800.00	\$2,259,720.00	\$1,456,344.00	\$470,132.00	0.009103	\$7,288.72
SCHOOL		0.00	\$2,775,800.00	\$2,259,720.00	\$1,456,344.00	\$470,132.00	0.0155	\$12,331.20
MUSCOGEE								
COUNTY USD 1 - URBAN		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01718	\$0.00
COUNTY USD 2 - RURAL	1	140.50	\$134,057.00	\$134,057.00	\$99,876.00	\$49,938.00	0.01153	\$575.79
COUNTY USD 4 - FTBENNING		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01063	\$0.00
SCHOOL		0.00	\$134,057.00	\$134,057.00	\$99,876.00	\$49,938.00	0.023321	\$1,164.60
NEWTON								
COUNTY FIRE DISTRICT		0.00	\$10,601,480.00	\$11,295,920.00	\$8,259,078.00	\$4,476,759.00	0.000892	\$4,165.83
COUNTY INCORPORATED	1	217.78	\$370,720.00	\$370,720.00	\$322,592.00	\$161,296.00	0.011145	\$1,977.80
COUNTY UNINCORPORATED	14	8,744.48	\$10,230,760.00	\$10,925,200.00	\$8,259,078.00	\$4,476,759.00	0.011145	\$56,605.10
IND SCHOOL SOCIAL CIRCLE		0.00	\$370,720.00	\$370,720.00	\$322,592.00	\$161,296.00	0.019278	\$3,109.46
SCHOOL		0.00	\$10,230,760.00	\$10,925,200.00	\$8,259,078.00	\$4,476,759.00	0.018288	\$88,805.66
SOCIAL CIRCLE	1	217.78	\$370,720.00	\$370,720.00	\$322,592.00	\$161,296.00	0.0079	\$1,274.24
OCONEE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00759	\$0.00
COUNTY UNINCORPORATED	2	335.00	\$273,684.00	\$250,556.00	\$159,119.00	\$67,995.50	0.00665	\$1,014.34
SCHOOL		0.00	\$273,684.00	\$250,556.00	\$159,119.00	\$67,995.50	0.0165	\$2,562.42

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
OGLETHORPE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00841	\$0.00
COUNTY UNINCORPORATED	176	54,631.91	\$28,280,340.00	\$30,532,090.00	\$10,987,795.00	\$6,619,772.50	0.00722	\$70,155.24
SCHOOL		0.00	\$28,280,340.00	\$30,532,090.00	\$10,987,795.00	\$6,633,432.23	0.0184	\$173,309.08
PAULDING								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00521	\$0.00
COUNTY UNINCORPORATED	7	2,760.66	\$3,665,720.00	\$3,502,800.00	\$3,050,914.00	\$1,443,997.00	0.00521	\$14,780.05
SCHOOL		0.00	\$3,665,720.00	\$3,502,800.00	\$3,050,914.00	\$1,443,997.00	0.01875	\$48,127.53
PEACH								
BYRON	1	584.00	\$507,440.00	\$507,440.00	\$397,336.00	\$198,668.00	0.009	\$1,788.01
COUNTY INCORPORATED	1	584.00	\$507,440.00	\$507,440.00	\$397,336.00	\$198,668.00	0.014403	\$2,861.42
COUNTY UNINCORPORATED	8	2,619.00	\$2,070,440.00	\$2,048,040.00	\$1,547,729.00	\$762,664.50	0.014403	\$10,984.66
SCHOOL		0.00	\$2,577,880.00	\$2,554,480.00	\$1,945,065.00	\$960,832.50	0.016819	\$16,160.24
PICKENS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007489	\$0.00
COUNTY UNINCORPORATED	17	8,781.26	\$13,517,030.00	\$13,517,030.00	\$10,708,364.00	\$5,354,182.00	0.007489	\$44,949.78
SCHOOL		0.00	\$13,517,030.00	\$13,517,030.00	\$10,708,364.00	\$5,354,182.00	0.0143	\$86,757.60
PIERCE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010435	\$0.00
COUNTY UNINCORPORATED	34	21,063.52	\$5,628,914.00	\$5,880,077.00	\$1,841,133.00	\$1,046,148.00	0.010435	\$11,997.49
SCHOOL		0.00	\$5,628,914.00	\$5,880,077.00	\$1,841,133.00	\$1,046,148.00	0.016071	\$18,882.38
PIKE								
COUNTY INCORPORATED	1	0.72	\$1,852.00	\$1,852.00	\$1,591.00	\$795.50	0.011986	\$9.53

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY UNINCORPORATED	27	10,542.93	\$10,021,337.00	\$4,278,364.00	\$7,526,917.00	\$891,972.00	0.011986	\$26,438.83
MOLENA	1	0.72	\$1,852.00	\$1,852.00	\$1,591.00	\$795.50	0.008	\$6.36
SCHOOL		0.00	\$10,023,189.00	\$4,280,216.00	\$7,528,508.00	\$892,767.50	0.016677	\$35,141.40
POLK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00993	\$0.00
COUNTY UNINCORPORATED	46	14,142.64	\$6,708,025.00	\$6,644,512.00	\$3,180,440.00	\$1,558,463.50	0.00993	\$17,406.51
SCHOOL		0.00	\$6,708,025.00	\$6,644,512.00	\$3,180,440.00	\$1,558,463.50	0.01411	\$24,574.24
PULASKI								
COUNTY FIRE DIST - UNINC		0.00	\$4,117,276.00	\$4,157,091.00	\$1,377,986.00	\$708,900.50	0.000749	\$712.79
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.013997	\$0.00
COUNTY UNINCORPORATED	28	13,277.78	\$4,117,276.00	\$4,157,091.00	\$1,377,986.00	\$708,900.50	0.013997	\$13,336.07
SCHOOL		0.00	\$4,117,276.00	\$4,157,091.00	\$1,377,986.00	\$708,900.50	0.013935	\$13,276.55
PUTNAM								
COUNTY INCORPORATED	14	1,922.14	\$1,192,426.00	\$1,622,342.00	\$785,954.00	\$607,935.00	0.00772	\$5,144.16
COUNTY UNINCORPORATED	137	38,048.26	\$25,872,078.00	\$26,473,056.00	\$17,687,787.00	\$9,144,382.50	0.00772	\$95,785.72
EATONTON	14	1,922.14	\$1,192,426.00	\$1,622,342.00	\$785,954.00	\$607,935.00	0.009794	\$6,364.76
SCHOOL		0.00	\$27,064,504.00	\$28,095,398.00	\$18,473,741.00	\$9,752,317.50	0.0149	\$196,043.63
QUITMAN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015884	\$0.00
COUNTY UNINCORPORATED	136	61,274.76	\$23,271,773.00	\$23,302,613.00	\$12,325,013.00	\$11,050,225.84	0.015884	\$262,783.71
SCHOOL		0.00	\$23,271,773.00	\$23,302,613.00	\$12,325,013.00	\$11,165,001.21	0.013986	\$233,020.17
RANDOLPH								
COUNTY INCORPORATED	5	68.67	\$20,601.00	\$20,601.00	\$6,792.00	\$4,836.31	0.019512	\$212.76

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY UNINCORPORATED	164	69,913.85	\$24,121,721.00	\$24,598,006.00	\$10,897,540.00	\$8,098,843.22	0.018254	\$215,369.75
CUTHBERT	5	68.67	\$20,601.00	\$20,601.00	\$6,792.00	\$3,396.00	0.01025	\$34.81
SCHOOL		0.00	\$24,142,322.00	\$24,618,607.00	\$10,904,332.00	\$8,292,082.19	0.017675	\$229,910.51
RICHMOND								
BLYTHE	1	20.00	\$27,400.00	\$27,400.00	\$22,350.00	\$11,175.00	0.000018	\$0.20
COUNTY FIRE - BLYTHE		0.00	\$27,400.00	\$27,400.00	\$22,350.00	\$11,175.00	0.003299	\$36.87
COUNTY FIRE - UNINC		0.00	\$4,784,607.00	\$4,784,607.00	\$1,692,195.00	\$846,097.50	0.001967	\$2,345.45
COUNTY INCORPORATED	1	20.00	\$27,400.00	\$27,400.00	\$22,350.00	\$11,175.00	0.009045	\$101.08
COUNTY UNINCORPORATED	15	12,762.73	\$4,784,607.00	\$4,784,607.00	\$1,692,195.00	\$846,097.50	0.009045	\$10,769.59
COUNTY WIDE CAPITAL OUTLAY		0.00	\$4,812,007.00	\$4,812,007.00	\$1,714,545.00	\$857,272.50	0.000722	\$865.50
SCHOOL		0.00	\$4,812,007.00	\$4,812,007.00	\$1,714,545.00	\$857,272.50	0.019312	\$22,613.72
SCHLEY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012257	\$0.00
COUNTY UNINCORPORATED	73	29,808.06	\$14,316,275.00	\$14,310,133.00	\$7,813,826.00	\$6,003,112.71	0.012257	\$73,580.15
SCHOOL		0.00	\$14,316,275.00	\$14,310,133.00	\$7,813,826.00	\$6,016,982.98	0.01661	\$99,942.09
SCREVEN								
COUNTY INCORPORATED	2	298.45	\$139,400.00	\$121,480.00	\$61,708.00	\$27,349.80	0.013216	\$432.32
COUNTY UNINCORPORATED	295	126,716.60	\$47,455,612.00	\$42,813,932.00	\$22,109,190.00	\$10,910,131.05	0.013216	\$273,385.08
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$47,595,012.00	\$42,935,412.00	\$22,170,898.00	\$10,937,480.85	0.000736	\$15,651.75
SCHOOL		0.00	\$47,595,012.00	\$42,935,412.00	\$22,170,898.00	\$10,988,837.94	0.015	\$316,291.92
SEMINOLE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01613	\$0.00
COUNTY UNINCORPORATED	39	21,048.17	\$17,646,031.00	\$17,644,706.00	\$12,960,181.00	\$8,478,233.93	0.01613	\$148,580.48

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY WIDE LIBRARY FEES		0.00	\$17,646,031.00	\$17,644,706.00	\$12,960,181.00	\$8,395,798.62	0.000758	\$6,884.94
SCHOOL		0.00	\$17,646,031.00	\$17,644,706.00	\$12,960,181.00	\$8,543,578.62	0.015945	\$153,834.23
SPALDING								
COUNTY FIRE - UNINC		0.00	\$911,361.00	\$919,878.00	\$661,017.00	\$334,767.00	0.003482	\$1,165.66
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016138	\$0.00
COUNTY UNINCORPORATED	13	961.12	\$911,361.00	\$919,878.00	\$661,017.00	\$334,767.00	0.016138	\$5,402.47
SCHOOL		0.00	\$911,361.00	\$919,878.00	\$661,017.00	\$334,767.00	0.016742	\$5,604.67
STEPHENS								
COUNTY INCORPORATED		0.00	\$0.00	\$620,994.00	\$0.00	\$310,497.00	0.01476	\$4,582.94
COUNTY UNINCORPORATED	1	1,236.18	\$652,043.00	\$620,994.00	\$271,593.00	\$120,272.00	0.01476	\$2,520.96
SCHOOL		0.00	\$652,043.00	\$620,994.00	\$271,593.00	\$120,272.00	0.01651	\$2,831.78
STEWART								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01161	\$0.00
COUNTY UNINCORPORATED	331	173,619.00	\$46,928,633.00	\$46,505,239.00	\$13,246,252.00	\$9,906,787.39	0.01161	\$144,610.52
SCHOOL		0.00	\$46,928,633.00	\$46,505,239.00	\$13,246,252.00	\$9,922,603.26	0.015045	\$187,620.99
SUMTER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012182	\$0.00
COUNTY UNINCORPORATED	122	50,497.36	\$23,297,960.00	\$23,249,120.00	\$11,079,114.00	\$5,515,137.00	0.012182	\$80,940.93
SCHOOL		0.00	\$23,297,960.00	\$23,249,120.00	\$11,079,114.00	\$5,515,137.00	0.018106	\$115,901.80
TALBOT								
COUNTY INCORPORATED	5	294.56	\$125,187.00	\$125,834.00	\$59,510.00	\$37,878.26	0.01544	\$1,529.86
COUNTY UNINCORPORATED	234	72,851.20	\$26,373,507.00	\$26,259,905.00	\$9,969,463.00	\$6,205,809.96	0.01544	\$176,910.70
GENEVA	1	20.83	\$8,224.00	\$7,967.00	\$3,133.00	\$1,438.00	0.005493	\$8.12

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
JUNCTION CITY	4	273.73	\$116,963.00	\$117,867.00	\$56,377.00	\$28,640.50	0.002138	\$180.71
SCHOOL		0.00	\$26,498,694.00	\$26,385,739.00	\$10,028,973.00	\$6,293,938.08	0.013545	\$157,274.39
TALIAFERRO								
COUNTY INCORPORATED	4	307.39	\$155,000.00	\$155,000.00	\$83,323.00	\$73,386.02	0.021737	\$1,679.40
COUNTY UNINCORPORATED	183	54,721.69	\$21,165,440.00	\$21,160,188.00	\$9,516,240.00	\$8,376,721.44	0.020435	\$322,961.99
SCHOOL		0.00	\$21,320,440.00	\$21,315,188.00	\$9,599,563.00	\$8,467,762.67	0.017991	\$286,085.49
SHARON	4	307.39	\$155,000.00	\$155,000.00	\$83,323.00	\$61,883.32	0	\$0.00
TATTNALL								
COUNTY INCORPORATED	2	79.40	\$33,924.00	\$33,924.00	\$13,228.00	\$6,614.00	0.013168	\$127.12
COUNTY UNINCORPORATED	61	38,141.76	\$11,306,600.00	\$10,796,160.00	\$5,326,840.00	\$2,408,200.00	0.013168	\$42,277.37
MANASSAS	1	47.00	\$15,472.00	\$15,472.00	\$1,690.00	\$845.00	0.002549	\$5.60
SCHOOL		0.00	\$11,340,524.00	\$10,830,084.00	\$5,340,068.00	\$2,414,814.00	0.014	\$43,273.35
TAYLOR								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01057	\$0.00
COUNTY UNINCORPORATED	120	39,290.79	\$14,411,040.00	\$15,223,308.00	\$5,084,693.00	\$2,948,480.50	0.00834	\$54,022.33
SCHOOL		0.00	\$14,411,040.00	\$15,223,308.00	\$5,084,693.00	\$2,948,480.50	0.01519	\$103,875.16
TELFAIR								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016069	\$0.00
COUNTY UNINCORPORATED	162	64,130.37	\$19,234,912.00	\$19,231,016.00	\$7,364,336.00	\$3,680,220.00	0.016069	\$77,553.55
SCHOOL		0.00	\$19,234,912.00	\$19,231,016.00	\$7,364,336.00	\$3,680,220.00	0.015208	\$73,667.00
TERRELL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0135	\$0.00
COUNTY UNINCORPORATED	130	34,884.44	\$14,513,775.00	\$14,508,361.00	\$6,806,431.00	\$3,400,508.50	0.0135	\$50,636.79

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SCHOOL		0.00	\$14,513,775.00	\$14,508,361.00	\$6,806,431.00	\$3,400,508.50	0.017484	\$64,076.59
THOMAS								
BOSTON	1	29.85	\$38,216.00	\$38,216.00	\$30,122.00	\$15,061.00	0.012521	\$188.58
COOLIDGE	1	39.96	\$37,870.00	\$38,304.00	\$28,680.00	\$14,557.00	0.012478	\$181.64
COUNTY FIRE DIST 1		0.00	\$2,328,502.00	\$2,328,502.00	\$1,881,267.00	\$940,633.50	0.002939	\$2,972.27
COUNTY FIRE DIST 2		0.00	\$28,338,791.00	\$28,409,374.00	\$22,572,355.00	\$19,257,792.12	0.002901	\$59,222.58
COUNTY FIRE DIST 3		0.00	\$86,112,690.00	\$86,113,585.00	\$68,384,218.00	\$60,116,533.40	0.002285	\$159,379.77
COUNTY INCORPORATED	7	433.59	\$728,603.00	\$729,037.00	\$611,987.00	\$445,819.78	0.008633	\$3,903.57
COUNTY UNINCORPORATED	178	100,318.08	\$116,779,983.00	\$116,851,461.00	\$92,837,840.00	\$67,634,538.31	0.00673	\$552,279.87
COUNTY WIDE EMS		0.00	\$117,508,586.00	\$117,580,498.00	\$93,449,827.00	\$67,673,823.09	0.001669	\$132,689.57
IND SCHOOL THOMASVILLE		0.00	\$652,517.00	\$652,517.00	\$553,185.00	\$276,592.50	0.01799	\$6,043.29
SCHOOL		0.00	\$116,856,069.00	\$116,927,981.00	\$92,896,642.00	\$78,204,326.46	0.013804	\$1,234,079.09
THOMASVILLE	5	363.78	\$652,517.00	\$652,517.00	\$553,185.00	\$276,592.50	0	\$0.00
TIFT								
COUNTY FIRE DISTRICT		0.00	\$1,878,043.00	\$1,878,043.00	\$1,237,410.00	\$618,705.00	0.001335	\$866.93
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011923	\$0.00
COUNTY UNINCORPORATED	6	2,708.05	\$1,878,043.00	\$1,878,043.00	\$1,237,410.00	\$618,705.00	0.011923	\$8,183.03
SCHOOL		0.00	\$1,878,043.00	\$1,878,043.00	\$1,237,410.00	\$618,705.00	0.016598	\$11,392.44
TOOMBS								
COUNTY INCORPORATED	2	371.70	\$162,545.00	\$157,929.00	\$92,884.00	\$44,134.00	0.008469	\$389.95
COUNTY UNINCORPORATED	48	23,400.05	\$9,614,850.00	\$8,967,342.00	\$5,011,315.00	\$2,181,903.50	0.008469	\$18,478.54
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$9,777,395.00	\$9,125,271.00	\$5,104,199.00	\$2,226,037.50	0.001	\$2,226.04

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
IND SCHOOL VIDALIA		0.00	\$14,288.00	\$13,569.00	\$10,838.00	\$5,059.50	0.014852	\$75.14
LYONS	1	347.70	\$148,257.00	\$144,360.00	\$82,046.00	\$39,074.50	0.00389	\$152.00
SCHOOL		0.00	\$9,763,107.00	\$9,111,702.00	\$5,093,361.00	\$2,220,978.00	0.014612	\$32,452.93
VIDALIA - TOOMBS	1	24.00	\$14,288.00	\$13,569.00	\$10,838.00	\$5,059.50	0.00416	\$21.05
TREUTLEN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01295	\$0.00
COUNTY UNINCORPORATED	89	45,155.49	\$14,373,560.00	\$14,987,960.00	\$5,369,428.00	\$3,987,423.58	0.01295	\$84,830.61
SCHOOL		0.00	\$14,373,560.00	\$14,987,960.00	\$5,369,428.00	\$4,017,947.33	0.014	\$91,982.01
TROUP								
COUNTY INCORPORATED	2	36.71	\$54,120.00	\$57,680.00	\$43,605.00	\$23,582.50	0.010284	\$242.52
COUNTY UNINCORPORATED	93	27,690.76	\$21,400,080.00	\$22,301,367.00	\$15,180,737.00	\$8,041,012.00	0.010284	\$102,409.60
HOGANSVILLE	2	36.71	\$54,120.00	\$57,680.00	\$43,605.00	\$23,582.50	0.00795	\$187.48
SCHOOL		0.00	\$21,454,200.00	\$22,359,047.00	\$15,224,342.00	\$8,064,594.50	0.01885	\$184,478.82
TURNER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015986	\$0.00
COUNTY UNINCORPORATED	156	26,930.02	\$11,911,258.00	\$11,885,763.00	\$4,709,806.00	\$2,342,155.50	0.015986	\$66,799.25
SCHOOL		0.00	\$11,911,258.00	\$11,885,763.00	\$4,709,806.00	\$2,342,155.50	0.015975	\$66,795.08
TWIGGS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01959	\$0.00
COUNTY UNINCORPORATED	165	68,252.29	\$25,351,933.00	\$27,438,045.00	\$11,840,552.00	\$9,504,133.99	0.01959	\$186,185.98
SCHOOL		0.00	\$25,351,933.00	\$27,438,045.00	\$11,840,552.00	\$9,504,133.99	0.01659	\$157,673.58
UPSON								
COUNTY INCORPORATED	1	245.00	\$158,392.00	\$145,130.00	\$99,953.00	\$43,345.50	0.00828	\$512.65

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COUNTY UNINCORPORATED	130	53,370.88	\$27,000,117.00	\$24,243,424.00	\$14,874,452.00	\$6,058,879.50	0.00828	\$61,121.45
SCHOOL		0.00	\$27,158,509.00	\$24,388,554.00	\$14,974,405.00	\$6,102,225.00	0.01321	\$98,231.85
THOMASTON	1	245.00	\$158,392.00	\$145,130.00	\$99,953.00	\$43,345.50	0.00332	\$203.95
WALKER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011963	\$0.00
COUNTY UNINCORPORATED	1	331.01	\$189,453.00	\$189,453.00	\$115,147.00	\$57,573.50	0.008313	\$780.79
SCHOOL		0.00	\$189,453.00	\$189,453.00	\$115,147.00	\$57,573.50	0.017404	\$1,435.08
WALTON								
COUNTY INCORPORATED	4	205.76	\$393,760.00	\$318,440.00	\$327,379.00	\$126,029.50	0.010413	\$1,905.26
COUNTY UNINCORPORATED	6	1,605.88	\$1,909,400.00	\$1,633,600.00	\$1,364,901.00	\$544,550.50	0.010413	\$10,964.65
IND SCHOOL SOCIAL CIRCLE		0.00	\$393,760.00	\$318,440.00	\$327,379.00	\$126,029.50	0.019278	\$5,966.15
SCHOOL		0.00	\$1,909,400.00	\$1,633,600.00	\$1,364,901.00	\$544,550.50	0.018593	\$18,973.63
SOCIAL CIRCLE	4	205.76	\$393,760.00	\$318,440.00	\$327,379.00	\$126,029.50	0.0079	\$2,410.19
WARE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015073	\$0.00
COUNTY UNINCORPORATED	275	142,963.63	\$38,722,032.00	\$44,509,900.00	\$16,466,436.00	\$11,127,152.00	0.015073	\$167,719.56
SCHOOL		0.00	\$38,722,032.00	\$44,509,900.00	\$16,466,436.00	\$11,127,152.00	0.016292	\$181,283.56
WARREN								
CAMAK	2	119.90	\$64,435.00	\$64,435.00	\$35,929.00	\$17,964.50	0.005753	\$103.35
COUNTY INCORPORATED	4	168.96	\$92,951.00	\$92,951.00	\$52,945.00	\$40,919.83	0.012751	\$521.77
COUNTY UNINCORPORATED	191	55,151.12	\$23,573,983.00	\$23,573,983.00	\$12,629,923.00	\$9,761,343.40	0.012751	\$145,741.08
NORWOOD	2	49.06	\$28,516.00	\$28,516.00	\$17,016.00	\$8,508.00	0.00325	\$27.65
SCHOOL		0.00	\$23,666,934.00	\$23,666,934.00	\$12,682,868.00	\$9,826,324.52	0.018326	\$203,859.17

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
WALTON								
COUNTY INCORPORATED	7	1,847.35	\$845,000.00	\$845,187.00	\$372,715.00	\$223,350.13	0.009679	\$5,509.26
COUNTY UNINCORPORATED	190	96,905.42	\$35,006,360.00	\$47,039,512.00	\$13,832,049.00	\$15,491,995.41	0.009679	\$195,788.85
OCONEE	2	1,387.91	\$563,120.00	\$563,667.00	\$0.00	\$273.50	0	\$0.00
SANDERSVILLE	4	410.44	\$255,320.00	\$254,960.00	\$149,383.00	\$74,511.50	0.00671	\$1,057.69
SCHOOL		0.00	\$35,851,360.00	\$47,884,699.00	\$14,204,764.00	\$15,720,040.83	0.016793	\$352,853.92
TENNILLE	1	49.00	\$26,560.00	\$26,560.00	\$14,896.00	\$7,448.00	0.012207	\$90.92
WAYNE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016256	\$0.00
COUNTY UNINCORPORATED	207	155,318.67	\$77,191,086.00	\$71,993,949.00	\$52,266,957.00	\$34,820,444.91	0.016256	\$678,055.92
SCHOOL		0.00	\$77,191,086.00	\$71,993,949.00	\$52,266,957.00	\$36,271,653.55	0.017463	\$729,349.29
WEBSTER								
COUNTY INCORPORATED	3	385.20	\$134,564.00	\$133,140.00	\$41,698.00	\$33,593.16	0.009	\$686.08
COUNTY UNINCORPORATED	105	46,159.80	\$19,996,371.00	\$20,039,131.00	\$9,549,556.00	\$8,001,097.91	0.009	\$103,515.64
PRESTON	3	385.20	\$134,564.00	\$133,140.00	\$41,698.00	\$20,137.00	0	\$0.00
SCHOOL		0.00	\$20,130,935.00	\$20,172,271.00	\$9,591,254.00	\$8,038,722.00	0.016959	\$196,415.08
WHEELER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.019029	\$0.00
COUNTY UNINCORPORATED	77	39,289.06	\$12,660,880.00	\$12,562,833.00	\$5,512,357.00	\$3,180,124.94	0.015988	\$69,003.33
SCHOOL		0.00	\$12,660,880.00	\$12,562,833.00	\$5,512,357.00	\$3,209,559.89	0.015766	\$67,249.05
WHITFIELD								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007312	\$0.00
COUNTY UNINCORPORATED	2	1,174.80	\$1,008,747.00	\$1,008,747.00	\$670,829.00	\$335,414.50	0.011672	\$4,431.81

County-Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Code)	FLPA Adjusted Value (F-Code)	FLPA Exempt. (SJ-Code)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SCHOOL		0.00	\$1,008,747.00	\$1,008,747.00	\$670,829.00	\$335,414.50	0.018756	\$7,969.82
WILCOX								
COUNTY FIRE DIST CEDAR CREEK		0.00	\$2,388,935.00	\$1,861,249.00	\$1,052,265.00	\$338,766.26	0.0005	\$169.38
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016623	\$0.00
COUNTY UNINCORPORATED	87	35,548.05	\$14,139,470.00	\$10,620,655.00	\$6,211,197.00	\$1,346,191.00	0.016623	\$22,377.73
SCHOOL		0.00	\$14,139,470.00	\$10,620,655.00	\$6,211,197.00	\$1,346,191.00	0.01425	\$19,183.22
WILKES								
COUNTY INCORPORATED	5	239.55	\$112,915.00	\$171,440.00	\$37,196.00	\$47,860.50	0.012314	\$589.35
COUNTY UNINCORPORATED	216	75,370.93	\$33,506,630.00	\$34,624,494.00	\$9,449,095.00	\$5,283,479.50	0.011761	\$132,056.84
SCHOOL		0.00	\$33,619,545.00	\$34,795,934.00	\$9,486,291.00	\$5,331,340.00	0.017375	\$190,094.25
WILKINSON								
COUNTY INCORPORATED	1	44.00	\$15,979.00	\$15,979.00	\$10,479.00	\$5,239.50	0.014426	\$75.59
COUNTY UNINCORPORATED	99	61,542.78	\$19,424,791.00	\$19,740,564.00	\$7,829,765.00	\$4,072,769.00	0.014426	\$58,753.77
MCINTYRE	1	44.00	\$15,979.00	\$15,979.00	\$10,479.00	\$5,239.50	0.00572	\$29.97
SCHOOL		0.00	\$19,440,770.00	\$19,756,543.00	\$7,840,244.00	\$4,078,008.50	0.01998	\$81,478.61
WORTH								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.01256	\$0.00
COUNTY UNINCORPORATED	76	89,846.94	\$62,745,966.00	\$61,532,435.00	\$42,597,015.00	\$33,061,990.18	0.01256	\$415,258.60
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$62,745,966.00	\$61,532,435.00	\$42,597,015.00	\$32,975,620.18	0.000591	\$19,488.59
SCHOOL		0.00	\$62,745,966.00	\$61,532,435.00	\$42,597,015.00	\$33,080,939.26	0.01545	\$511,100.51
Total	12,337	5,900,039.10						\$35,387,462.59

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 19: Statewide Timber Values shows the trend in value and revenue since 2015.

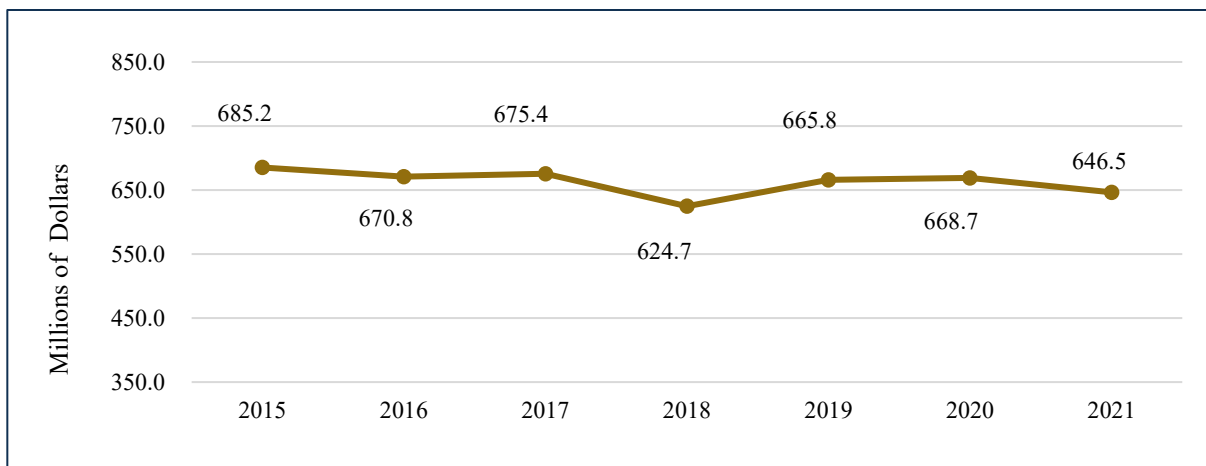


Figure 20: County and School Revenue from Timber shows the trend in value and revenue since 2015.

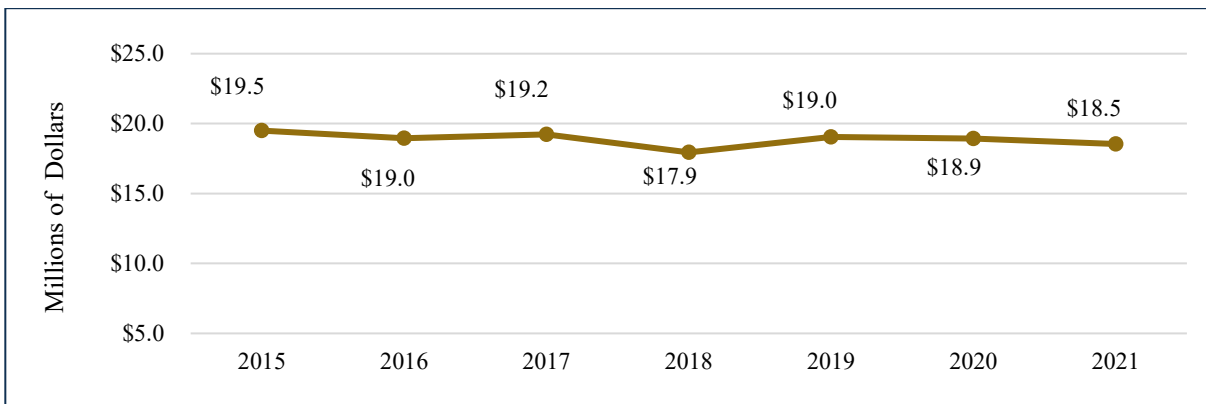


Table 9: 2020 Timber Revenue Reported on 2021 Tax Digests shows the timber revenue that was reported on the 2021 tax digests.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Appling	11,053	\$12,513,318	\$156,467	\$160,821	\$317,288
Atkinson	24,165	\$6,677,335	\$115,738	\$98,738	\$214,476
Bacon	7,757	\$4,901,306	\$63,678	\$69,858	\$133,536
Baker	3,550	\$1,420,386	\$15,859	\$19,979	\$35,838
Baldwin	0	\$3,231,124	\$33,927	\$49,404	\$83,331
Banks	883	\$338,958	\$2,654	\$4,919	\$7,573
Barrow	1,062	\$188,959	\$1,214	\$3,496	\$4,710
Bartow	0	\$1,306,562	\$11,184	\$23,670	\$34,854
Ben Hill	8,729	\$5,828,088	\$95,907	\$104,340	\$200,247
Berrien	12,261	\$5,907,395	\$98,713	\$88,457	\$187,170
Bibb	0	\$332,565	\$6,618	\$6,019	\$12,637
Bleckley	3,432	\$1,815,181	\$26,921	\$25,932	\$52,853
Brantley	13,378	\$8,619,541	\$114,205	\$135,327	\$249,532
Brooks	7,099	\$6,206,157	\$81,721	\$91,919	\$173,640
Bryan	8,186	\$5,202,769	\$41,617	\$78,432	\$120,049
Bulloch	20,005	\$10,175,440	\$118,035	\$87,183	\$205,218
Burke	33,835	\$8,479,865	\$47,165	\$115,564	\$162,729
Butts	2,348	\$843,145	\$10,926	\$12,721	\$23,647
Calhoun	535	\$1,486,868	\$23,217	\$29,070	\$52,287
Camden	639	\$427,078	\$226,375	\$223,437	\$449,812
Candler	9,325	\$3,856,588	\$47,413	\$53,992	\$101,405
Carroll	2,043	\$1,125,903	\$8,580	\$20,009	\$28,589
Catoosa	0	\$-	\$-	\$-	\$-
Charlton	16,209	\$11,950,145	\$220,122	\$205,423	\$425,545
Chatham	5,814	\$785,924	\$9,072	\$14,250	\$23,322
Chattahoochee	3,445	\$811,045	\$7,019	\$14,283	\$21,302
Chattooga	0	\$1,579,002	\$22,449	\$19,586	\$42,035
Cherokee	4,439	\$1,085,620	\$5,658	\$19,758	\$25,416
Clarke	160	\$68,668	\$941	\$1,373	\$2,314
Clay	60	\$2,188,160	\$37,612	\$28,827	\$66,439

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Clayton	0	\$-	\$-	\$-	\$-
Clinch	28,155	\$19,753,960	\$216,168	\$353,260	\$569,428
Cobb	0	\$-	\$-	\$-	\$-
Coffee	0	\$10,590,407	\$82,044	\$169,648	\$251,692
Colquitt	12,581	\$6,701,311	\$80,079	\$60,922	\$141,001
Columbia	3,833	\$2,173,706	\$12,353	\$39,779	\$52,132
Cook	67,029	\$685,580	\$8,132	\$10,977	\$19,109
Coweta	2,272	\$710,293	\$4,088	\$12,174	\$16,262
Crawford	19,698	\$4,845,951	\$67,989	\$77,535	\$145,524
Crisp	2,520	\$2,226,787	\$25,586	\$36,771	\$62,357
Dade	0	\$-	\$-	\$-	\$-
Dawson	314	\$42,209	\$322	\$633	\$955
Decatur	16,529	\$10,918,659	\$104,328	\$154,117	\$258,445
Dekalb	0	\$-	\$-	\$-	\$-
Dodge	17,532	\$9,244,460	\$109,279	\$129,422	\$238,701
Dooly	2,899	\$2,208,119	\$41,954	\$36,222	\$78,176
Dougherty	0	\$451,797	\$7,034	\$8,202	\$15,236
Douglas	213	\$45,573	\$573	\$891	\$1,464
Early	12,274	\$5,401,813	\$53,910	\$83,642	\$137,552
Echols	26,023	\$15,130,064	\$226,845	\$234,622	\$461,467
Effingham	0	\$10,251,449	\$75,215	\$162,075	\$237,290
Elbert	12,993	\$1,063,800	\$10,386	\$15,159	\$25,545
Emanuel	24,930	\$13,359,448	\$148,196	\$176,759	\$324,955
Evans	3,850	\$1,843,352	\$17,117	\$25,807	\$42,924
Fannin	51	\$110,562	\$427	\$1,123	\$1,550
Fayette	0	\$74,979	\$302	\$1,450	\$1,752
Floyd	3,745	\$1,518,956	\$14,700	\$27,645	\$42,345
Forsyth	0	\$-	\$-	\$-	\$-
Franklin	1,865	\$601,384	\$6,172	\$10,224	\$16,396
Fulton	0	\$-	\$-	\$-	\$-
Gilmer	0	\$389,567	\$2,424	\$4,918	\$7,342
Glascocock	3,115	\$1,557,049	\$20,597	\$25,550	\$46,147
Glynn	22,840	\$5,020,949	\$22,358	\$81,123	\$103,481

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Gordon	260	\$159,402	\$1,517	\$2,949	\$4,466
Grady	21,106	\$6,209,792	\$107,951	\$83,832	\$191,783
Greene	55,656	\$5,313,520	\$27,928	\$66,175	\$94,103
Gwinnett	0	\$-	\$-	\$-	\$-
Habersham	0	\$1,250	\$15	\$16	\$31
Hall	752	\$325,953	\$1,511	\$5,373	\$6,884
Hancock	27,836	\$12,572,214	\$223,019	\$178,727	\$401,746
Haralson	7,275	\$2,506,828	\$25,068	\$37,966	\$63,034
Harris	12,576	\$3,559,855	\$66,782	\$61,443	\$128,225
Hart	890	\$322,643	\$1,768	\$4,055	\$5,823
Heard	6,176	\$3,129,176	\$21,134	\$47,617	\$68,751
Henry	112	\$34,527	\$303	\$691	\$994
Houston	5,308	\$2,306,306	\$22,913	\$30,404	\$53,317
Irwin	25,723	\$4,283,000	\$63,680	\$67,166	\$130,846
Jackson	862	\$318,256	\$2,546	\$5,275	\$7,821
Jasper	10,305	\$3,603,907	\$49,806	\$60,683	\$110,489
Jeff Davis	15,340	\$5,627,975	\$86,558	\$78,792	\$165,350
Jefferson	27,926	\$5,582,963	\$94,832	\$87,653	\$182,485
Jenkins	20,145	\$7,857,536	\$72,250	\$117,140	\$189,390
Johnson	6,439	\$5,600,050	\$86,039	\$83,234	\$169,273
Jones	13,242	\$3,541,706	\$57,323	\$63,712	\$121,035
Lamar	3,440	\$566,609	\$7,062	\$9,123	\$16,185
Lanier	4,231	\$1,455,254	\$22,834	\$24,346	\$47,180
Laurens	51,657	\$24,539,868	\$175,632	\$359,411	\$535,043
Lee	8,636	\$1,350,970	\$16,793	\$20,265	\$37,058
Liberty	11,131	\$6,913,704	\$114,767	\$109,942	\$224,709
Lincoln	3,351	\$2,199,952	\$21,120	\$32,049	\$53,169
Long	27,255	\$8,861,451	\$138,212	\$127,490	\$265,702
Lowndes	6,879	\$4,998,845	\$42,021	\$76,881	\$118,902
Lumpkin	579	\$131,965	\$1,239	\$2,053	\$3,292
Macon	15,373	\$3,701,305	\$42,991	\$68,274	\$111,265
Madison	1,727	\$711,635	\$8,940	\$12,091	\$21,031
Marion	12,729	\$3,892,473	\$27,150	\$58,313	\$85,463

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
McDuffie	4,632	\$3,072,106	\$23,990	\$57,418	\$81,408
McIntosh	15,546	\$11,591,130	\$114,648	\$196,725	\$311,373
Meriwether	15,088	\$6,068,885	\$80,346	\$109,125	\$189,471
Miller	1,276	\$311,392	\$5,157	\$6,088	\$11,245
Mitchell	23,599	\$6,495,507	\$121,505	\$104,487	\$225,992
Monroe	20,513	\$4,098,334	\$52,459	\$62,405	\$114,864
Montgomery	11,382	\$6,028,189	\$88,614	\$90,423	\$179,037
Morgan	7,354	\$2,349,567	\$24,959	\$32,751	\$57,710
Murray	110	\$127,381	\$1,160	\$1,974	\$3,134
Muscogee	0	\$-	\$-	\$-	\$-
Newton	0	\$522,039	\$5,818	\$9,547	\$15,365
Oconee	887	\$236,131	\$1,570	\$3,896	\$5,466
Oglethorpe	21,218	\$6,355,685	\$45,888	\$116,945	\$162,833
Paulding	456	\$225,181	\$1,173	\$4,222	\$5,395
Peach	1,065	\$270,778	\$3,900	\$4,554	\$8,454
Pickens	532	\$100,730	\$754	\$1,440	\$2,194
Pierce	41,137	\$4,985,896	\$52,028	\$80,128	\$132,156
Pike	1,336	\$624,614	\$7,487	\$10,417	\$17,904
Polk	4,073	\$1,955,759	\$19,421	\$27,596	\$47,017
Pulaski	5,053	\$2,008,029	\$28,106	\$27,982	\$56,088
Putnam	5,952	\$3,211,267	\$24,791	\$47,848	\$72,639
Quitman	6,856	\$2,505,737	\$39,801	\$35,045	\$74,846
Rabun	0	\$10,787	\$104	\$98	\$202
Randolph	32,545	\$8,204,781	\$149,770	\$145,020	\$294,790
Richmond	0	\$1,229,569	\$11,121	\$23,745	\$34,866
Rockdale	0	\$-	\$-	\$-	\$-
Schley	13,180	\$3,484,430	\$42,709	\$57,876	\$100,585
Screven	23,496	\$17,944,719	\$237,157	\$269,171	\$506,328
Seminole	1,282	\$578,205	\$9,327	\$9,219	\$18,546
Spalding	0	\$289,691	\$4,675	\$4,850	\$9,525
Stephens	777	\$207,795	\$3,067	\$3,431	\$6,498
Stewart	27,574	\$6,780,262	\$78,719	\$102,009	\$180,728
Sumter	22,765	\$8,381,712	\$102,106	\$151,759	\$253,865

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Talbot	35,541	\$4,585,478	\$70,800	\$62,110	\$132,910
Taliaferro	10,705	\$4,068,880	\$83,148	\$73,203	\$156,351
Tattnall	16,153	\$5,984,545	\$78,804	\$83,784	\$162,588
Taylor	17,185	\$4,779,879	\$39,864	\$72,606	\$112,470
Telfair	24,493	\$10,131,442	\$162,802	\$154,079	\$316,881
Terrell	4,334	\$1,531,338	\$20,673	\$26,774	\$47,447
Thomas	20,165	\$6,166,991	\$41,566	\$84,683	\$126,249
Tift	4,143	\$1,034,833	\$12,339	\$17,176	\$29,515
Toombs	18,525	\$10,530,354	\$89,182	\$153,870	\$243,052
Towns	0	\$-	\$-	\$-	\$-
Treutlen	11,740	\$4,514,868	\$58,468	\$63,208	\$121,676
Troup	7,461	\$3,496,607	\$35,959	\$65,911	\$101,870
Turner	6,515	\$4,153,412	\$66,396	\$66,351	\$132,747
Twiggs	10,471	\$5,410,423	\$105,990	\$89,759	\$195,749
Union	0	\$-	\$-	\$-	\$-
Upson	12,840	\$4,138,013	\$34,263	\$54,663	\$88,926
Walker	0	\$370,864	\$3,083	\$6,455	\$9,538
Walton	2,279	\$1,009,087	\$10,508	\$18,762	\$29,270
Ware	15,443	\$12,615,527	\$190,154	\$205,532	\$395,686
Warren	10,896	\$7,376,761	\$94,061	\$135,187	\$229,248
Washington	0	\$21,494,480	\$208,045	\$360,957	\$569,002
Wayne	21,098	\$16,068,115	\$261,203	\$280,597	\$541,800
Webster	11,363	\$2,814,914	\$25,334	\$47,738	\$73,072
Wheeler	18,669	\$5,784,475	\$92,530	\$91,198	\$183,728
White	30	\$13,444	\$145	\$216	\$361
Whitfield	496	\$215,817	\$2,519	\$4,048	\$6,567
Wilcox	22,252	\$6,426,265	\$106,824	\$91,574	\$198,398
Wilkes	45,704	\$7,698,367	\$90,540	\$133,759	\$224,299
Wilkinson	15,289	\$6,617,871	\$95,469	\$132,225	\$227,694
Worth	22,166	\$8,745,619	\$109,845	\$135,120	\$244,965
Total	1,586,230	\$646,491,126	\$8,214,133	\$10,240,317	\$18,454,450

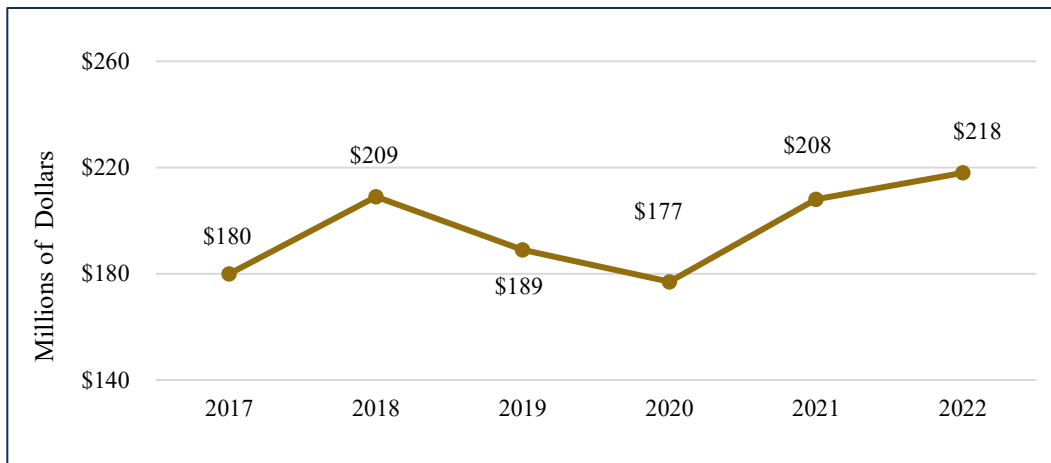
Georgia’s Unclaimed Property Program

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 2022¹¹, the program received more than \$218 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.

Figure 21: Unclaimed Property Receipts for 2022 shows the unclaimed funds received since 2017.



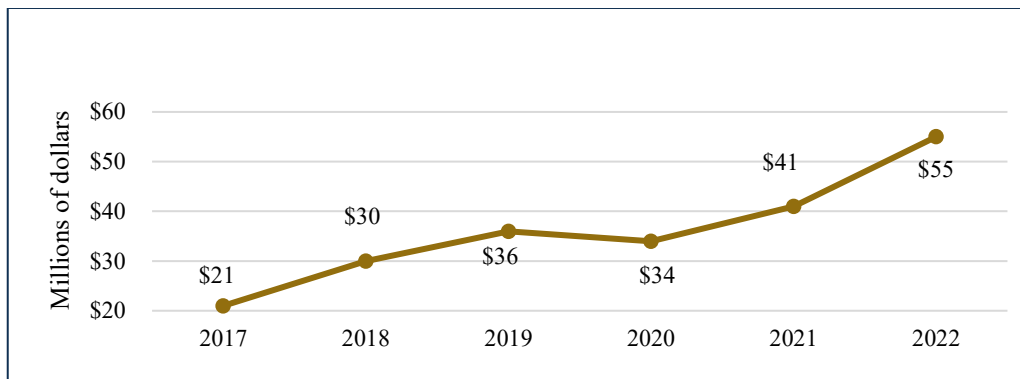
¹¹Unclaimed Property Data –Data from January 1, 2022-November 15, 2022

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 2022, the program returned more than \$55 million and 88,690 shares of stock to lost owners. The number of claims paid decreased from 26,530 in FY21 to 21,476 in FY22.

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.

Figure 22: Unclaimed Property Paid Claims for 2022 shows the claims paid since 2017.





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