

2024

PROPERTY TAX ADMINISTRATION ANNUAL REPORT

**GEORGIA DEPARTMENT OF REVENUE
2023 ANNUAL REPORT**



Frank M. O'Connell
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) 2023 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'. The signature is written in a cursive, flowing style.

Frank M. O'Connell
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 2021, seventy (70) counties submitted their 2021 tax digest by the September 1st deadline. For 2022, seventy-one (71) 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 2022 digest review year and which underwent extensive review, 33 counties' ad valorem tax digests failed to meet state standards for approval. Two (2) of the 2022 review year digests were subject to the \$5.00 per parcel penalty.
- Assessed values increased from \$524.4 billion in 2021 to \$606.1 billion in 2022 or a 16.0% increase from the values reported in 2021. The 2022 average millage rate decreased to 26.65 compared to the 2021 average millage rate of 27.51.
- 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 38.83% in 2022 to 35.94 % for tax year 2023.
- Equalization ratios for one hundred and thirteen (113) of the 159 counties accepted were proposed at a ratio less than 40% for tax year 2023.
- Figure 12 reflects the growth in the Public Utility Digest since 2017.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2017 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 2022 is 193,252, representing the elimination of approximately \$10.9 billion in value and total **tax shift**⁴ of approximately \$280 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 2022; 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 2022 digests increased from \$646.5 million in 2021 to \$780.8 million in 2022, a 20.77% increase in value. The revenue increased 14.0%, from \$18.5 million to \$21.1 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 2022 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 2022 review year indicated that 33 counties were deficient. There were two (2) counties assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies.

Table 1: Review-Year Counties Cited for Deficiencies shows that 33 review year counties were deficient.

County	Deficiency	\$5 Parcel Penalty
Atkinson	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Public Utility Equalization Ratio	\$0
Bacon	The Residential Level of Uniformity	\$0
Baldwin	The Residential Level of Uniformity	\$0
Barrow	The Residential Level of Assessment	\$0
Bibb	The Residential Level of Uniformity	\$0
Bulloch	The Agricultural Level of Uniformity	\$0
Chattahoochee	The Residential Level of Assessment The Public Utility Equalization Ratio	\$0
Cherokee	The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Clinch	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0

County	Deficiency	\$5 Parcel Penalty
Coffee	The Residential Level of Assessment The Agricultural Level of Assessment The Residential Level of Uniformity The Agricultural Level of Uniformity The Public Utility Equalization Ratio	\$0
Dougherty	The Residential Level of Assessment The Agricultural Level of Assessment The Residential Level of Uniformity	\$0
Emanuel	The Residential Level of Uniformity	\$0
Fannin	The Residential Level of Uniformity The Agricultural Level of Uniformity	\$0
Fulton	The Commercial Level of Assessment	\$0
Glynn	The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Greene	The Residential Level of Uniformity	\$0
Hall	The Residential Level of Assessment	\$0
Haralson	The Residential Level of Assessment The Residential Level of Uniformity The Agricultural Level of Uniformity The Agricultural Level of Assessment Bias The Public Utility Equalization Ratio	\$0
Jenkins	The Residential Level of Uniformity	\$0
Lumpkin	The Agricultural Level of Assessment The Public Utility Equalization Ratio	\$0
McIntosh	The Residential Level of Uniformity The Public Utility Equalization Ratio	\$63,070
Muscogee	The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Oglethorpe	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Public Utility Equalization Ratio	\$0
Peach	The Residential Level of Assessment The Agricultural Level of Assessment The Industrial Level of Assessment	\$0

County	Deficiency	\$5 Parcel Penalty
Pike	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Public Utility Equalization Ratio	\$48,645.00
Screven	The Residential Level of Uniformity	\$0
Sumter	The Residential Level of Assessment The Agricultural Level of Assessment	\$0
Tattnall	The Residential Level of Assessment	\$0
Tift	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Public Utility Equalization Ratio	\$0
Turner	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0
Twiggs	The Public Utility Equalization Ratio	\$0
Wheeler	The Residential Level of Assessment The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0

Figure 1: Average Level of Assessment shows the average Median Ratio from 2016 to 2022.

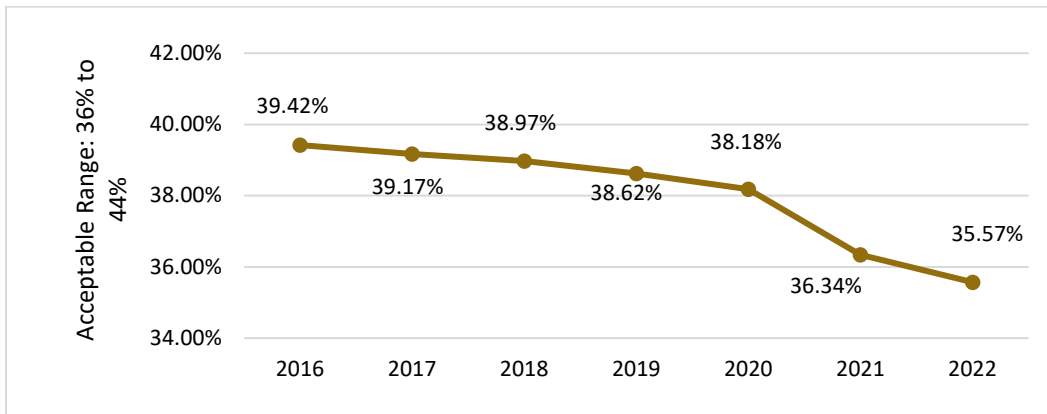


Figure 2: Average Level of Uniformity shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Caselaw indicates that this is the most important measure of fairness within a taxing jurisdiction.

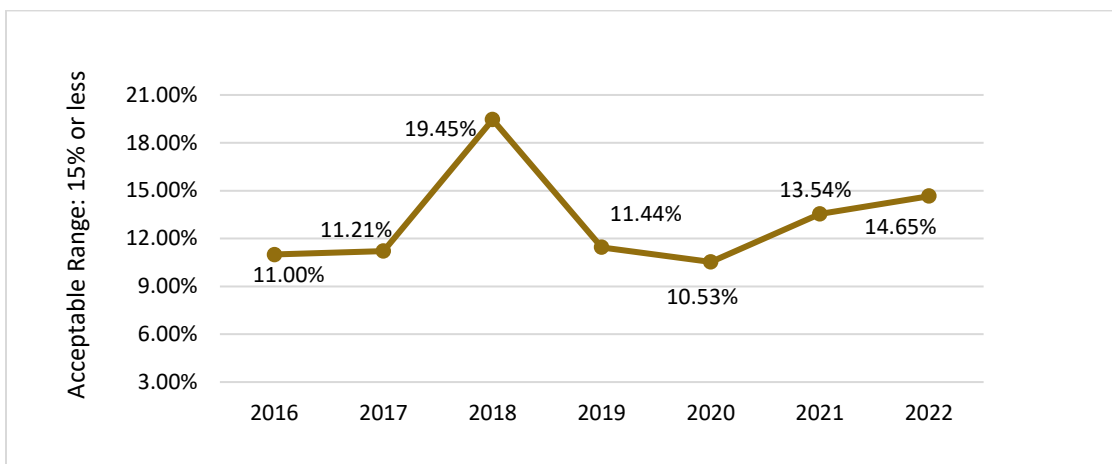
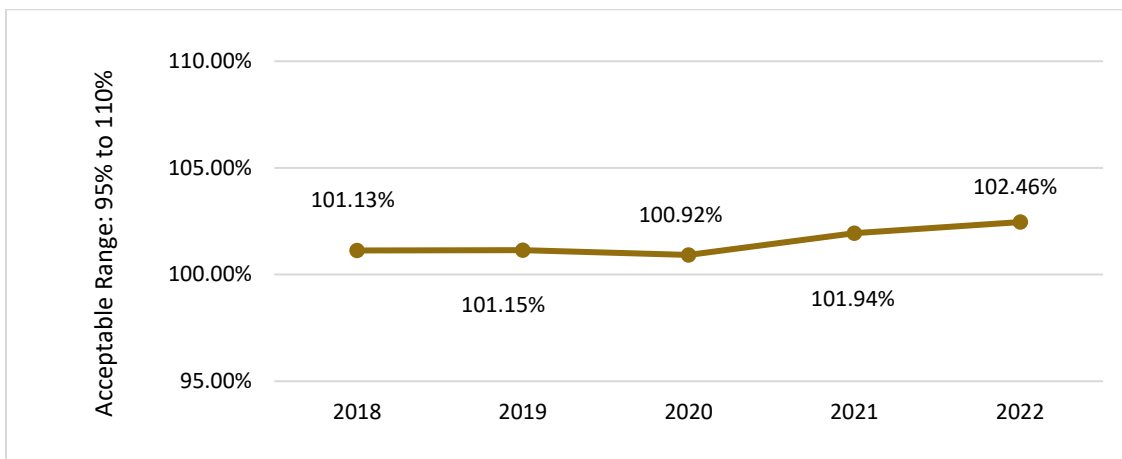


Figure 3: Average Level of Assessment Bias shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



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 2012 to 2013, recovered to 2008 levels by digest year 2017, and continue to increase in digest year 2022.

Figure 4: Total Assessed Value shows the changes in property values since 2012.

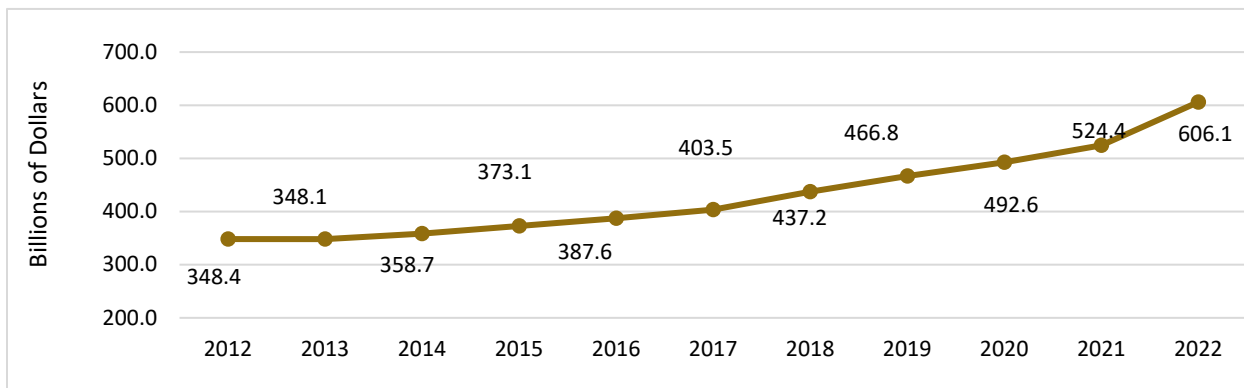


Figure 5: Average Millage Rate shows the average millage rate since 2016.

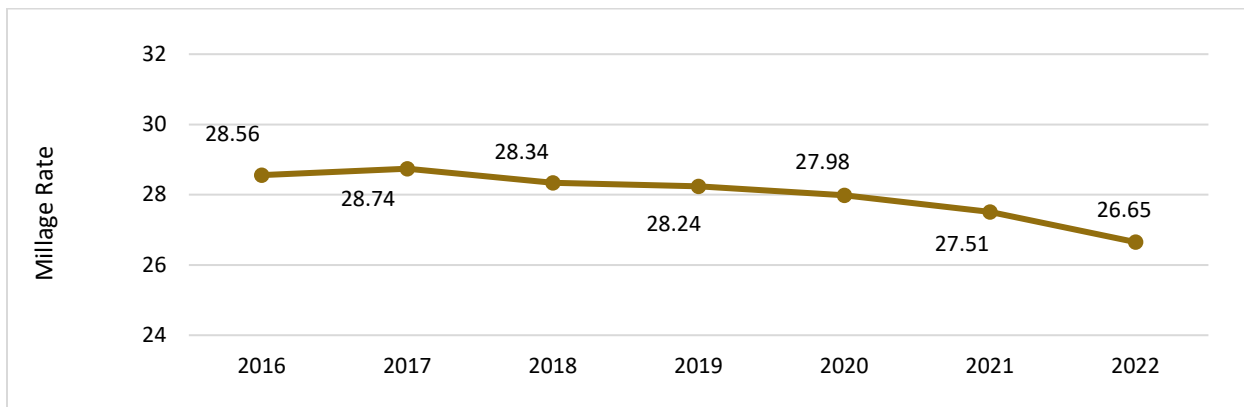


Table 2: 2023 Property Tax Millage Rates shows the unincorporated mill rates that include county, school, fire and special tax district mill rates. Figures are shown for calendar years (CY).

COUNTY	CY2019	CY2020	CY2021	CY2022	CY2023
Appling	27.372	26.814	25.826	25.811	24.637
Atkinson	32.172	32.146	32.120	30.450	30.584
Bacon	28.711	28.594	27.245	27.245	26.950
Baker	24.411	25.372	25.231	26.864	24.370
Baldwin	25.510	25.430	25.790	24.370	24.600
Banks	23.427	22.930	22.342	21.012	20.354
Barrow	29.749	29.430	29.414	29.015	24.881
Bartow	27.860	27.470	26.676	25.390	24.400
Ben Hill	34.791	34.756	34.359	33.072	30.664
Berrien	31.710	31.710	31.684	31.450	31.294
Bibb	20.331	20.331	20.331	34.621	25.397
Bleckley	29.169	29.117	29.117	27.2100	26.750
Brantley	31.366	31.850	30.790	30.066	29.948
Brooks	28.319	26.772	27.938	27.353	24.877
Bryan	25.375	24.889	24.574	23.952	23.230
Bulloch	21.767	20.751	20.168	19.613	21.328
Burke	22.294	21.917	21.886	21.359	19.500
Butts	29.430	30.169	29.047	26.134	25.134
Calhoun	34.547	36.213	35.136	34.459	34.233
Camden	29.405	33.190	32.272	30.525	29.596
Candler	26.854	27.379	27.294	27.294	27.294
Carroll	26.259	25.666	25.637	25.080	23.671
Catoosa	23.905	23.140	20.924	22.388	21.327
Charlton	36.080	35.610	35.610	28.343	26.669
Chatham	36.485	36.375	35.625	33.707	33.707
Chattahoochee	26.250	26.319	26.264	25.802	25.512
Chattooga	27.574	27.958	26.6178	24.495	20.137
Cherokee	28.415	28.415	27.138	26.283	25.987
Clarke	33.950	33.950	33.700	31.900	31.250
Clay	30.373	30.369	30.363	31.991	33.945
Clayton	35.596	35.089	34.746	34.496	31.960
Clinch	28.853	33.342	33.326	33.322	33.261
Cobb	30.350	30.350	30.350	30.350	30.150
Coffee	24.286	24.286	24.266	24.266	22.653
Colquitt	24.490	24.715	24.283	23.811	22.601
Columbia	27.747	27.747	27.371	25.968	25.442
Cook	28.917	28.873	28.873	26.937	26.937
Coweta	29.270	26.502	26.326	21.280	23.214
Crawford	30.030	31.280	30.030	31.020	29.280

COUNTY	CY2019	CY2020	CY2021	CY2022	CY2023
Crisp	29.476	29.698	29.653	28.083	23.154
Dade	23.807	23.337	22.388	22.200	22.000
Dawson	23.916	23.663	22.625	21.422	16.434
Decatur	30.572	31.234	29.645	29.098	30.115
Dekalb	43.890	43.890	51.736	43.890	43.790
Dodge	25.534	26.224	25.821	25.740	26.000
Dooly	34.459	35.404	35.404	34.354	33.854
Dougherty	43.065	42.961	42.896	46.338	46.235
Douglas	31.113	34.163	33.113	33.063	32.303
Early	25.724	24.988	25.464	25.221	26.961
Echols	34.616	34.594	34.636	34.627	34.623
Effingham	28.171	28.021	27.397	26.979	25.026
Elbert	26.995	27.182	24.013	23.978	23.978
Emanuel	29.016	29.187	27.636	27.100	28.161
Evans	25.640	25.463	25.366	25.315	25.041
Fannin	15.406	14.253	14.021	10.194	10.196
Fayette	28.649	28.343	28.204	27.814	27.864
Floyd	30.036	30.436	30.184	27.364	28.670
Forsyth	27.654	27.614	24.266	26.614	24.614
Franklin	26.613	27.803	27.513	25.800	23.803
Fulton	39.835	39.672	36.6800	35.860	35.530
Gilmer	22.941	21.996	19.846	17.599	15.994
Glascok	28.616	28.636	29.637	27.223	26.315
Glynn	23.590	23.590	23.100	22.339	21.834
Gordon	28.803	28.650	28.015	27.015	25.406
Grady	29.090	30.990	30.884	30.783	30.764
Greene	20.133	20.856	18.949	17.745	15.523
Gwinnett	34.919	36.010	35.760	35.060	35.060
Habersham	25.063	26.223	25.955	25.250	23.878
Hall	28.097	27.852	26.570	26.216	24.529
Hancock	31.213	31.984	31.955	31.901	31.767
Haralson	33.637	29.398	32.325	30.925	30.148
Harris	27.190	27.640	26.640	26.630	26.630
Hart	19.272	19.366	18.549	16.652	15.942
Heard	22.228	22.192	21.971	20.874	20.162
Henry	38.361	34.416	34.416	34.327	33.683
Houston	23.232	24.409	24.295	24.170	23.921
Irwin	30.550	31.500	31.500	31.500	31.500
Jackson	30.974	32.740	31.775	31.669	28.739
Jasper	33.894	32.817	31.429	27.638	25.493
Jeff Davis	29.380	29.380	29.380	29.380	29.380
Jefferson	33.956	32.779	32.686	31.328	30.175

COUNTY	CY2019	CY2020	CY2021	CY2022	CY2023
Jenkins	25.661	25.097	24.103	23.570	21.695
Johnson	30.193	30.223	30.227	28.373	30.873
Jones	35.985	35.985	35.962	35.952	35.520
Lamar	30.472	31.657	30.065	27.606	25.592
Lanier	32.676	32.544	32.421	31.752	31.652
Laurens	21.868	21.827	21.803	21.239	21.048
Lee	33.703	33.098	27.430	28.177	29.406
Liberty	35.501	36.501	36.345	36.493	40.233
Lincoln	31.165	31.134	26.668	28.019	27.771
Long	31.792	31.771	31.572	30.723	30.703
Lowndes	27.322	27.041	26.616	25.379	23.278
Lumpkin	27.872	26.380	25.598	24.757	23.522
Macon	29.070	28.982	30.061	28.077	27.408
Madison	30.189	30.740	30.527	27.582	26.027
Marion	23.825	23.876	23.717	23.856	23.239
McDuffie	28.490	28.190	26.499	25.526	24.125
McIntosh	25.574	28.167	27.839	27.839	27.741
Meriwether	32.574	33.497	31.915	32.728	30.823
Miller	36.884	37.853	37.853	38.253	35.434
Mitchell	35.271	34.792	34.792	34.792	33.086
Monroe	29.047	28.733	28.027	27.074	28.216
Montgomery	29.816	30.458	29.700	29.878	29.587
Morgan	25.569	24.789	24.562	24.462	23.501
Murray	24.694	24.603	24.603	23.990	23.517
Muscogee	40.501	40.501	40.501	40.001	38.561
Newton	33.441	33.596	30.325	28.312	25.331
Oconee	23.686	23.186	23.150	21.454	20.804
Oglethorpe	29.720	21.813	25.620	25.620	23.830
Paulding	30.129	29.700	29.060	26.070	25.395
Peach	31.535	31.308	31.222	26.920	26.686
Pickens	23.176	22.443	21.789	20.338	19.790
Pierce	27.036	26.921	26.506	27.022	23.429
Pike	34.558	31.659	31.399	30.310	25.829
Polk	27.555	24.089	24.040	23.732	27.686
Pulaski	28.745	28.781	28.681	28.613	28.434
Putnam	24.602	24.228	22.785	20.079	18.050
Quitman	31.982	33.818	33.844	32.372	31.978
Rabun	19.604	19.396	18.750	18.303	17.634
Randolph	35.301	37.985	35.929	35.384	37.666
Richmond	31.584	30.153	31.046	28.006	25.128
Rockdale	45.090	42.616	39.407	39.690	38.690

COUNTY	CY2019	CY2020	CY2021	CY2022	CY2023
Schley	31.176	33.426	33.467	29.360	24.829
Screven	29.167	29.409	28.506	27.900	27.090
Seminole	30.871	32.932	32.833	32.763	32.731
Spalding	37.222	36.490	36.362	36.362	35.812
Stephens	31.710	31.580	31.270	29.770	30.450
Stewart	26.664	26.673	26.655	26.623	25.182
Sumter	31.449	31.346	30.288	30.220	30.227
Talbot	30.057	30.061	28.985	30.796	30.782
Taliaferro	38.502	38.446	38.426	38.421	38.411
Tattnell	28.205	27.174	27.168	27.989	27.989
Taylor	23.480	23.725	23.530	22.970	22.400
Telfair	32.173	31.809	31.277	29.773	29.773
Terrell	29.984	30.984	30.984	30.984	30.972
Thomas	21.834	22.784	22.203	20.131	18.162
Tift	30.364	30.428	29.856	29.682	29.658
Toombs	22.613	24.631	24.081	23.410	22.679
Towns	13.024	12.814	12.058	11.719	10.738
Treutlen	26.988	26.934	26.950	26.969	27.959
Troup	30.160	30.160	30.160	27.910	27.419
Turner	31.989	31.981	31.961	31.957	31.957
Twiggs	36.200	36.200	36.180	35.880	35.810
Union	17.893	18.918	15.759	13.313	11.809
Upson	30.640	28.210	26.350	27.730	25.920
Walker	26.457	26.691	25.717	23.232	20.717
Walton	32.105	33.412	32.580	31.619	30.331
Ware	32.636	31.707	31.365	28.874	28.890
Warren	30.358	31.290	31.077	31.076	31.001
Washington	30.133	30.216	29.972	29.161	29.140
Wayne	35.923	34.886	33.719	31.483	29.362
Webster	26.467	26.467	26.467	26.443	26.411
Wheeler	32.193	32.003	31.754	31.631	28.734
White	28.231	28.144	26.810	23.727	22.680
Whitfield	28.068	30.506	33.866	29.494	29.494
Wilcox	33.333	33.326	30.873	30.902	30.492
Wilkes	28.175	29.657	29.136	28.466	28.933
Wilkinson	34.440	34.440	34.406	34.044	34.025
Worth	28.060	28.651	28.601	28.583	28.583

Property tax continues to be the primary revenue source for local governments. Currently, approximately \$16.5 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.

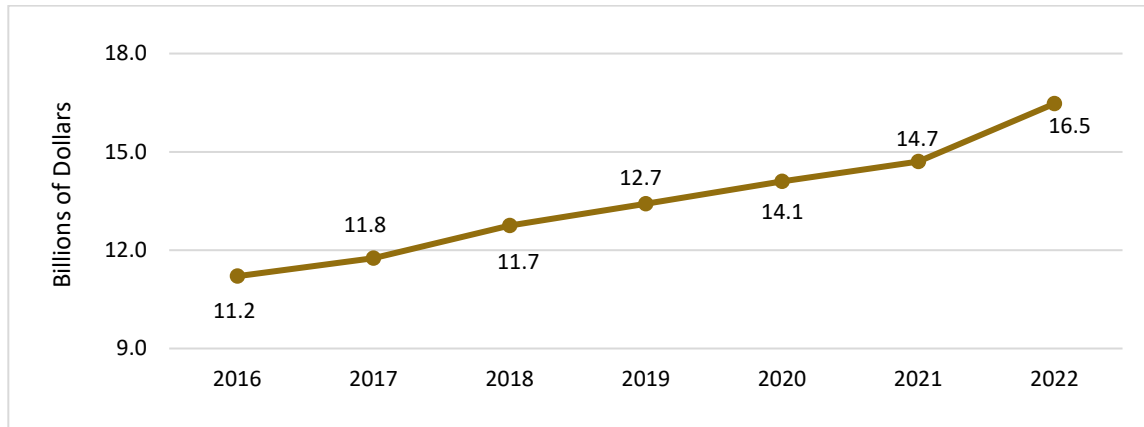


Figure 7: 2022 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for county and school purposes.

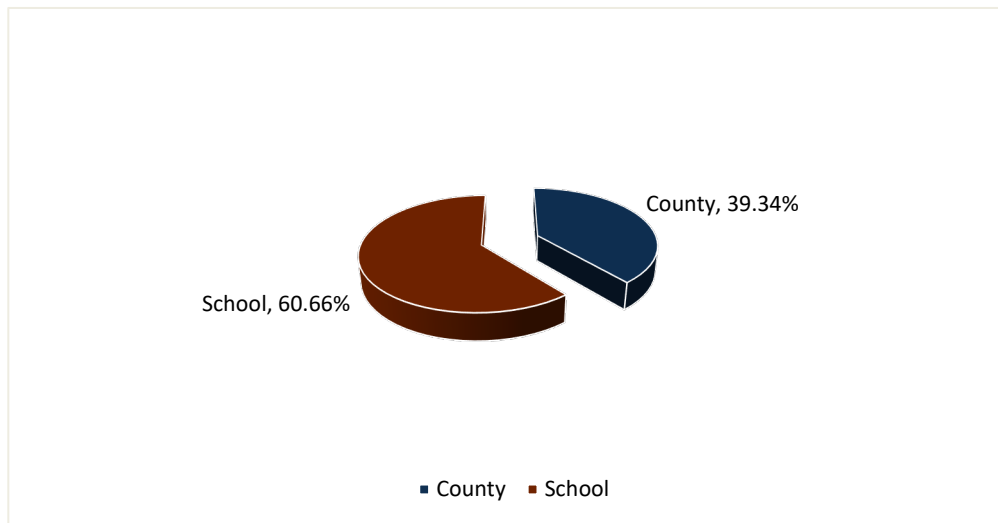


Figure 8: 2022 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county property tax revenue in billions of dollars.

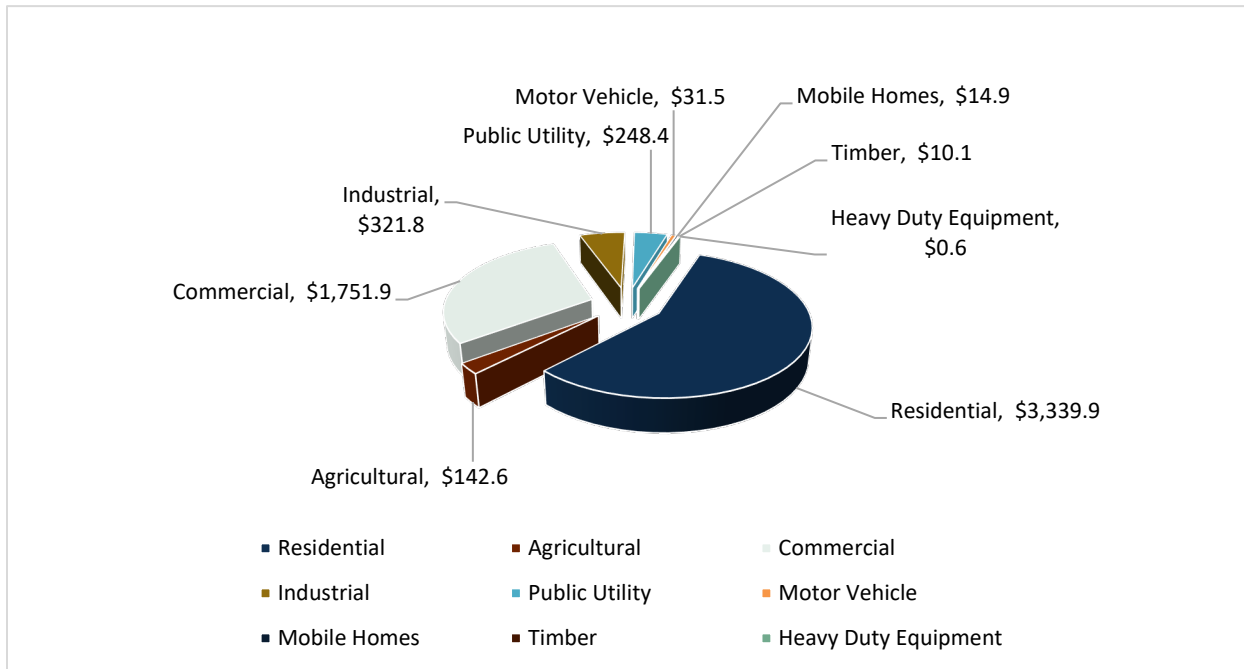


Figure 9: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2022 for county tax purposes and a five-year comparison.

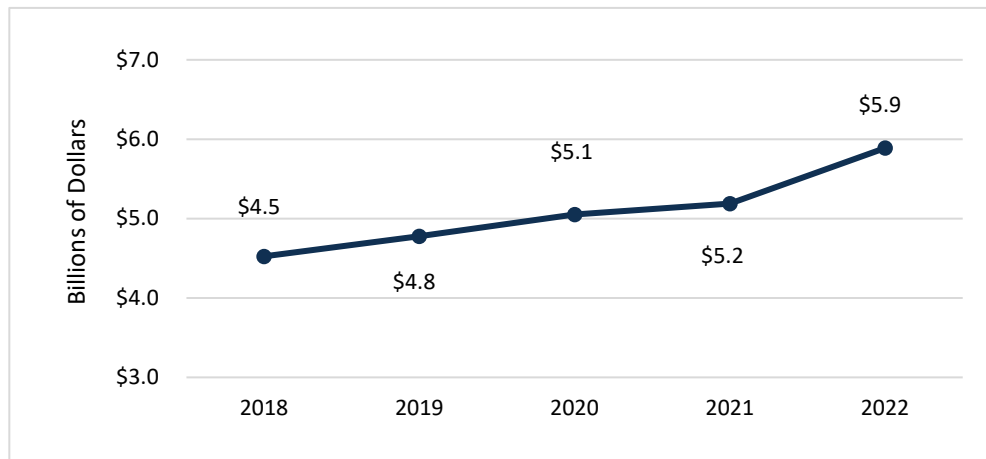


Figure 10: 2022 School Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for board of education tax purposes in billions of dollars.

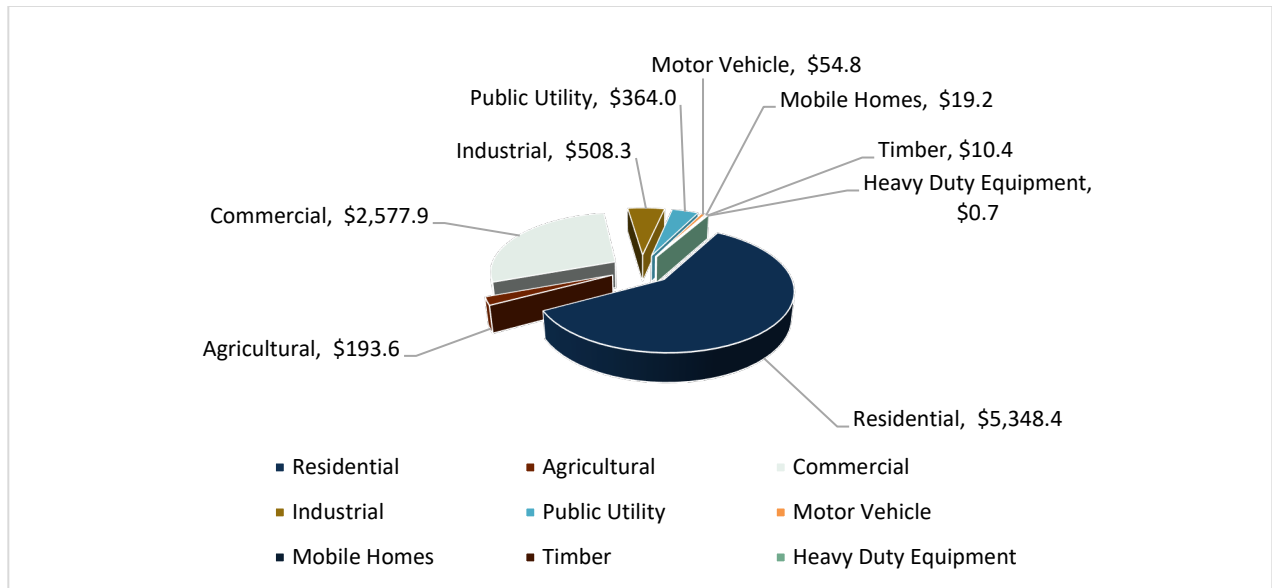
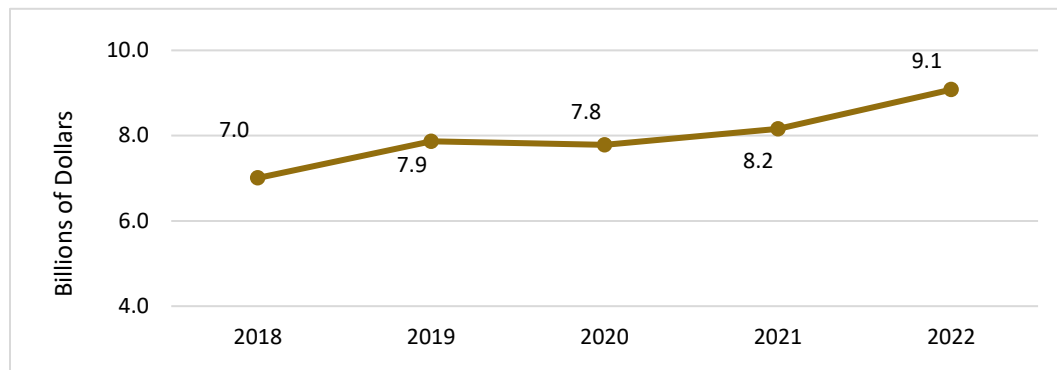


Figure 11: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.



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
2023						
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		

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 2022 digest was approved was comprised of State Revenue Commissioner Frank O'Connell, State Auditor Greg Griffin, and Marty Smith, Director of the State Properties Commission.

In determining each county's proposed assessed public utility values for 2023 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2022 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 2017.

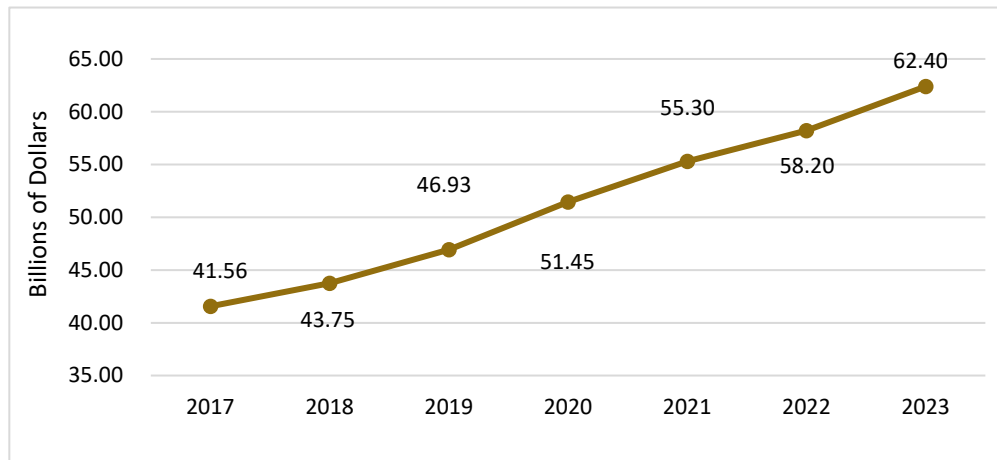


Figure 13: Trend of Average Proposed Public Utility Equalization Ratios shows the trend of the statewide proposed public utility equalization ratios.

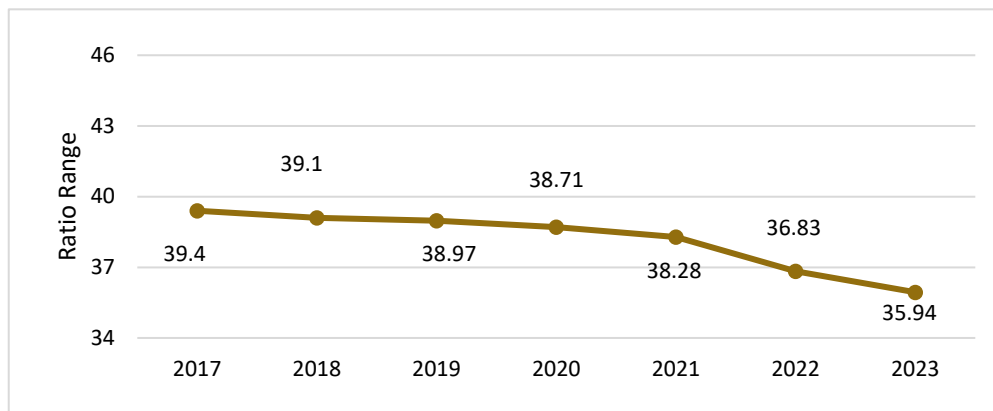


Figure 14: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

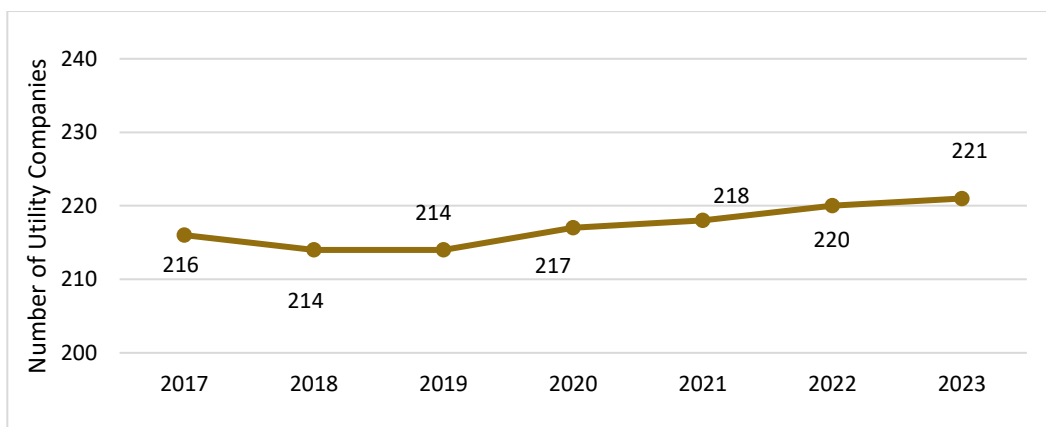


Table 3: 2022 Ratios Used to Propose 2023 Public Utility Assessments shows each county's proposed equalization ratio for assessment of the public utility properties.

County	Ratio	County	Ratio	County	Ratio	County	Ratio
Appling	33.59	Dade	38.15	Jefferson	35.60	Richmond	36.02
Atkinson	29.86	Dawson	37.14	Jenkins	33.91	Rockdale	33.69
Bacon	36.72	Decatur	39.16	Johnson	39.46	Schley	43.07
Baker	38.25	Dekalb	36.67	Jones	32.88	Screven	35.78
Baldwin	36.68	Dodge	36.42	Lamar	36.37	Seminole	39.57
Banks	35.06	Dooly	38.37	Lanier	34.45	Spalding	35.73
Barrow	34.55	Dougherty	35.60	Laurens	34.01	Stephens	30.53
Bartow	34.22	Douglas	36.33	Lee	35.52	Stewart	34.88
Ben Hill	38.23	Early	39.20	Liberty	35.19	Sumter	34.65
Berrien	26.83	Echols	31.68	Lincoln	36.51	Talbot	38.04
Bibb	39.14	Effingham	35.19	Long	34.03	Taliaferro	38.88
Bleckley	41.05	Elbert	35.02	Lowndes	36.15	Tattnall	33.07
Brantley	33.21	Emanuel	40.20	Lumpkin	34.11	Taylor	37.27
Brooks	38.32	Evans	34.92	Macon	38.39	Telfair	38.17
Bryan	33.88	Fannin	39.70	Madison	34.74	Terrell	34.63
Bulloch	36.03	Fayette	37.93	Marion	40.24	Thomas	38.25
Burke	37.98	Floyd	37.53	McDuffie	35.73	Tift	29.99
Butts	38.36	Forsyth	35.02	McIntosh	35.77	Toombs	38.06
Calhoun	39.41	Franklin	32.43	Meriwether	38.00	Towns	37.06
Camden	36.61	Fulton	35.56	Miller	35.65	Treutlen	40.38
Candler	37.30	Gilmer	38.44	Mitchell	38.74	Troup	38.92
Carroll	36.75	Glascok	35.27	Monroe	40.32	Turner	31.88
Catoosa	28.76	Glynn	34.65	Montgomery	38.54	Twiggs	35.70
Charlton	38.12	Gordon	36.62	Morgan	31.91	Union	38.19
Chatham	35.91	Grady	32.49	Murray	37.09	Upson	34.44
Chattahoochee	35.15	Greene	36.02	Muscogee	34.27	Walker	38.09
Chattooga	29.36	Gwinnett	38.10	Newton	36.79	Walton	38.32
Cherokee	35.31	Habersham	35.35	Oconee	37.29	Ware	38.28
Clarke	38.04	Hall	35.48	Oglethorpe	31.66	Warren	35.82
Clay	37.50	Hancock	32.78	Paulding	38.12	Washington	37.45
Clayton	33.87	Haralson	33.02	Peach	37.90	Wayne	33.63
Clinch	31.86	Harris	38.97	Pickens	38.94	Webster	36.26
Cobb	36.01	Hart	36.34	Pierce	31.48	Wheeler	34.08
Coffee	31.70	Heard	39.00	Pike	29.63	White	34.06
Colquitt	38.58	Henry	36.91	Polk	31.16	Whitfield	29.04
Columbia	37.30	Houston	34.73	Pulaski	32.27	Wilcox	35.59
Cook	32.13	Irwin	36.57	Putnam	39.01	Wilkes	33.67
Coweta	35.45	Jackson	31.96	Quitman	41.82	Wilkinson	37.05
Crawford	36.49	Jasper	37.35	Rabun	36.42	Worth	32.67
Crisp	38.10	Jeff Davis	36.81	Randolph	42.23	Average	35.94

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%
2022	1,845	-13.50%	\$26,729,270	-11.71%	\$737,985	-15.45%

Table 5: Preferential Agricultural Assessment for 2022 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	932	\$6,504,676	\$81,335	\$83,501	\$164,836
ATKINSON	46	\$1,024,026	\$16,828	\$14,354	\$31,182
BACON	19	\$421,680	\$5,478	\$6,010	\$11,488
BAKER	63	\$1,995,815	\$22,201	\$28,075	\$50,276
BALDWIN	0	\$-	\$-	\$-	\$-
BANKS	4	\$71,099	\$499	\$995	\$1,494
BARROW	0	\$-	\$-	\$-	\$-
BARTOW	25	\$343,973	\$2,752	\$5,995	\$8,747
BEN HILL	0	\$-	\$-	\$-	\$-
BERRIEN	1	\$22,820	\$378	\$340	\$718
BIBB	2	\$12,444	\$223	\$208	\$431
BLECKLEY	1	\$14,400	\$189	\$203	\$392
BRANTLEY	1	\$2,743	\$35	\$44	\$79
BROOKS	14	\$1,068,093	\$15,230	\$14,419	\$29,649
BRYAN	3	\$38,850	\$287	\$644	\$931
BULLOCH	3	\$95,886	\$1,088	\$792	\$1,880
BURKE	15	\$335,196	\$1,722	\$4,534	\$6,256
BUTTS	2	\$23,001	\$275	\$326	\$601
CALHOUN	16	\$490,374	\$7,527	\$9,372	\$16,899
CAMDEN	3	\$9,963	\$139	\$152	\$291
CANDLER	0	\$-	\$-	\$-	\$-
CARROLL	12	\$222,975	\$1,690	\$3,902	\$5,592
CATOOSA	0	\$-	\$-	\$-	\$-
CHARLTON	0	\$-	\$-	\$-	\$-
CHATHAM	0	\$-	\$-	\$-	\$-
CHATTAHOOCHEE	3	\$35,184	\$299	\$609	\$908
CHATTOOGA	0	\$-	\$-	\$-	\$-
CHEROKEE	0	\$-	\$-	\$-	\$-
CLARKE	0	\$-	\$-	\$-	\$-

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CLAY	1	\$44,530.00	\$838.00	\$587.00	\$1,425.00
CLAYTON	0	\$-	\$-	\$-	\$-
CLINCH	0	\$-	\$-	\$-	\$-
COBB	0	\$-	\$-	\$-	\$-
COFFEE	47	\$1,089,563.00	\$8,441.00	\$17,454.00	\$25,895.00
COLQUITT	0	\$-	\$-	\$-	\$-
COLUMBIA	0	\$-	\$-	\$-	\$-
COOK	14	\$119,162.00	\$1,413.00	\$1,796.00	\$3,209.00
COWETA	0	\$-	\$-	\$-	\$-
CRAWFORD	4	\$74,330.00	\$969.00	\$1,208.00	\$2,177.00
CRISP	2	\$56,412.00	\$627.00	\$864.00	\$1,491.00
DADE	8	\$226,700.00	\$1,814.00	\$3,219.00	\$5,033.00
DAWSON	0	\$-	\$-	\$-	\$-
DECATUR	25	\$820,336.00	\$7,517.00	\$11,579.00	\$19,096.00
DEKALB	0	\$-	\$-	\$-	\$-
DODGE	0	\$-	\$-	\$-	\$-
DOOLY	11	\$427,350.00	\$7,671.00	\$7,010.00	\$14,681.00
DOUGHERTY	2	\$272,210.00	\$5,191.00	\$4,926.00	\$10,117.00
DOUGLAS	0	\$-	\$-	\$-	\$-
EARLY	13	\$447,630.00	\$4,593.00	\$6,697.00	\$11,290.00
ECHOLS	0	\$-	\$-	\$-	\$-
EFFINGHAM	0	\$-	\$-	\$-	\$-
ELBERT	2	\$18,512.00	\$180.00	\$263.00	\$443.00
EMANUEL	8	\$187,110.00	\$2,034.00	\$2,425.00	\$4,459.00
EVANS	14	\$253,522.00	\$2,432.00	\$3,549.00	\$5,981.00
FANNIN	0	\$-	\$-	\$-	\$-
FAYETTE	0	\$-	\$-	\$-	\$-
FLOYD	0	\$-	\$-	\$-	\$-
FORSYTH	0	\$-	\$-	\$-	\$-
FRANKLIN	0	\$-	\$-	\$-	\$-
FULTON	0	\$-	\$-	\$-	\$-
GILMER	5	\$53,600.00	\$348.00	\$595.00	\$943.00

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
GLASCOCK	2	\$26,960.00	\$328.00	\$406.00	\$734.00
GLYNN	0	\$-	\$-	\$-	\$-
GORDON	29	\$302,135.00	\$2,875.00	\$5,287.00	\$8,162.00
GRADY	3	\$255,636.00	\$4,444.00	\$3,426.00	\$7,870.00
GREENE	0	\$-	\$-	\$-	\$-
GWINNETT	0	\$-	\$-	\$-	\$-
HABERSHAM	4	\$15,377.00	\$195.00	\$180.00	\$375.00
HALL	0	\$-	\$-	\$-	\$-
HANCOCK	16	\$351,317.00	\$6,213.00	\$4,989.00	\$11,202.00
HARALSON	0	\$-	\$-	\$-	\$-
HARRIS	0	\$-	\$-	\$-	\$-
HART	0	\$-	\$-	\$-	\$-
HEARD	0	\$-	\$-	\$-	\$-
HENRY	0	\$-	\$-	\$-	\$-
HOUSTON	0	\$-	\$-	\$-	\$-
IRWIN	54	\$790,461.00	\$11,753.00	\$12,396.00	\$24,149.00
JACKSON	2	\$15,260.00	\$119.00	\$294.00	\$413.00
JASPER	1	\$11,820.00	\$144.00	\$175.00	\$319.00
JEFF DAVIS	9	\$328,572.00	\$5,053.00	\$4,600.00	\$9,653.00
JEFFERSON	6	\$210,788.00	\$3,381.00	\$3,222.00	\$6,603.00
JENKINS	2	\$24,760.00	\$215.00	\$368.00	\$583.00
JOHNSON	1	\$13,229.00	\$184.00	\$192.00	\$376.00
JONES	0	\$-	\$-	\$-	\$-
LAMAR	0	\$-	\$-	\$-	\$-
LANIER	9	\$204,303.00	\$3,140.00	\$3,347.00	\$6,487.00
LAURENS	2	\$24,204.00	\$163.00	\$351.00	\$514.00
LEE	7	\$961,170.00	\$11,924.00	\$15,159.00	\$27,083.00
LIBERTY	0	\$-	\$-	\$-	\$-
LINCOLN	0	\$-	\$-	\$-	\$-
LONG	1	\$7,616.00	\$112.00	\$122.00	\$234.00
LOWNDES	0	\$-	\$-	\$-	\$-
LUMPKIN	0	\$-	\$-	\$-	\$-

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
MACON	12	118,944	1,318	2,021	3,339
MADISON	0	0	0	0	0
MARION	1	\$13,949.00	\$100.00	\$233.00	\$333.00
MCDUFFIE	0	\$-	\$-	\$-	\$-
MCINTOSH	0	\$-	\$-	\$-	\$-
MERIWETHER	1	\$8,490.00	\$111.00	\$156.00	\$267.00
MILLER	4	\$58,320.00	\$989.00	\$1,179.00	\$2,168.00
MITCHELL	43	\$1,085,581.00	\$20,307.00	\$17,463.00	\$37,770.00
MONROE	0	\$-	\$-	\$-	\$-
MONTGOMERY	0	\$-	\$-	\$-	\$-
MORGAN	1	\$19,400.00	\$205.00	\$269.00	\$474.00
MURRAY	2	\$17,690.00	\$150.00	\$274.00	\$424.00
MUSCOGEE	6	\$95,568.00	\$1,761.00	\$2,229.00	\$3,990.00
NEWTON	0	\$-	\$-	\$-	\$-
OCONEE	0	\$-	\$-	\$-	\$-
OGLETHORPE	1	\$20,940.00	\$133.00	\$403.00	\$536.00
PAULDING	0	\$-	\$-	\$-	\$-
PEACH	2	\$111,040.00	\$1,381.00	\$1,608.00	\$2,989.00
PICKENS	0	\$-	\$-	\$-	\$-
PIERCE	0	\$-	\$-	\$-	\$-
PIKE	0	\$-	\$-	\$-	\$-
POLK	0	\$-	\$-	\$-	\$-
PULASKI	10	\$266,669.00	\$3,723.00	\$3,707.00	\$7,430.00
PUTNAM	0	\$-	\$-	\$-	\$-
QUITMAN	0	\$-	\$-	\$-	\$-
RABUN	0	\$-	\$-	\$-	\$-
RANDOLPH	28	\$638,930.00	\$11,706.00	\$10,946.00	\$22,652.00
RICHMOND	0	\$-	\$-	\$-	\$-
ROCKDALE	0	\$-	\$-	\$-	\$-
SCHLEY	1	\$29,719.00	\$313.00	\$492.00	\$805.00
SCREVEN	53	\$436,801.00	\$5,378.00	\$6,249.00	\$11,627.00
SEMINOLE	18	\$927,152.00	\$14,948.00	\$14,776.00	\$29,724.00

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
SPALDING	0	\$-	\$-	\$-	\$-
STEPHENS	0	\$-	\$-	\$-	\$-
STEWART	21	\$253,710.00	\$2,942.00	\$3,813.00	\$6,755.00
SUMTER	24	\$337,190.00	\$4,099.00	\$6,091.00	\$10,190.00
TALBOT	0	\$-	\$-	\$-	\$-
TALIAFERRO	1	\$2,510.00	\$51.00	\$45.00	\$96.00
TATTNALL	11	\$117,409.00	\$1,643.00	\$1,644.00	\$3,287.00
TAYLOR	9	\$157,830.00	\$1,285.00	\$2,341.00	\$3,626.00
TELFAIR	6	\$24,750.00	\$390.00	\$347.00	\$737.00
TERRELL	33	\$621,924.00	\$8,396.00	\$10,874.00	\$19,270.00
THOMAS	1	\$216,017.00	\$1,314.00	\$2,707.00	\$4,021.00
TIFT	0	\$-	\$-	\$-	\$-
TOOMBS	11	\$107,095.00	\$861.00	\$1,453.00	\$2,314.00
TOWNS	0	\$-	\$-	\$-	\$-
TREUTLEN	0	\$-	\$-	\$-	\$-
TROUP	0	\$-	\$-	\$-	\$-
TURNER	8	\$59,718.00	\$955.00	\$954.00	\$1,909.00
TWIGGS	0	\$-	\$-	\$-	\$-
UNION	0	\$-	\$-	\$-	\$-
UPSON	0	\$-	\$-	\$-	\$-
WALKER	3	\$80,907.00	\$552.00	\$1,327.00	\$1,879.00
WALTON	0	\$-	\$-	\$-	\$-
WARE	39	\$137,504.00	\$1,905.00	\$2,066.00	\$3,971.00
WARREN	0	\$-	\$-	\$-	\$-
WASHINGTON	2	\$13,201.00	\$128.00	\$211.00	\$339.00
WAYNE	4	\$52,848.00	\$789.00	\$875.00	\$1,664.00
WEBSTER	0	\$-	\$-	\$-	\$-
WHEELER	1	\$6,780.00	\$108.00	\$107.00	\$215.00
WHITE	0	\$-	\$-	\$-	\$-
WHITFIELD	1	\$12,474.00	\$91.00	\$234.00	\$325.00
WILCOX	3	\$151,654.00	\$2,525.00	\$2,161.00	\$4,686.00
WILKES	14	\$157,999.00	\$1,790.00	\$2,710.00	\$4,500.00

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
WILKINSON	1	\$784.00	\$11.00	\$15.00	\$26.00
WORTH	0	\$-	\$-	\$-	\$-
TOTAL	1,845	\$26,729,270.00	\$344,844.00	\$393,141.00	\$737,985.00

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.

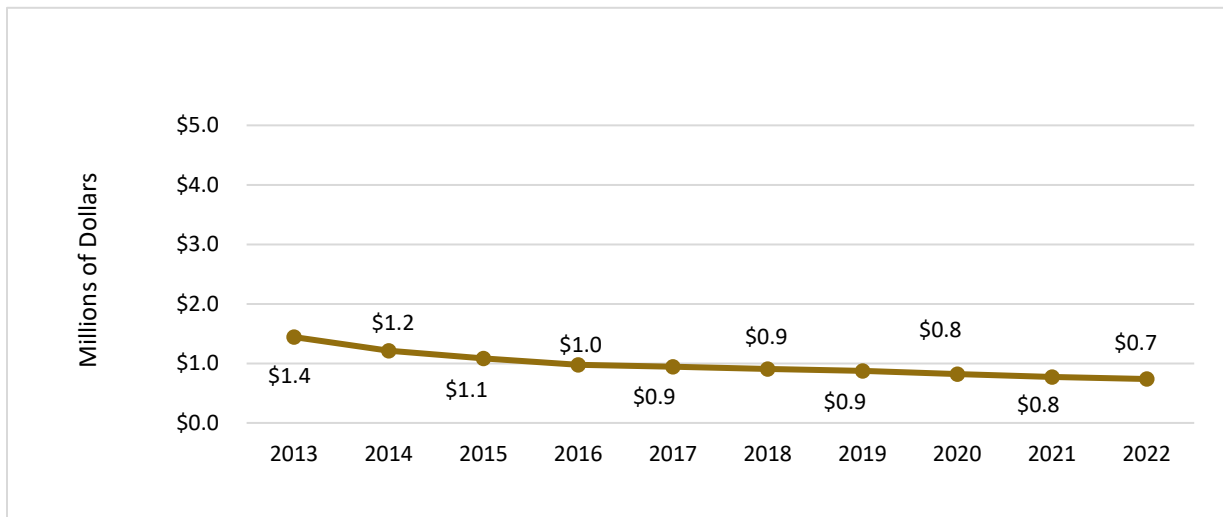
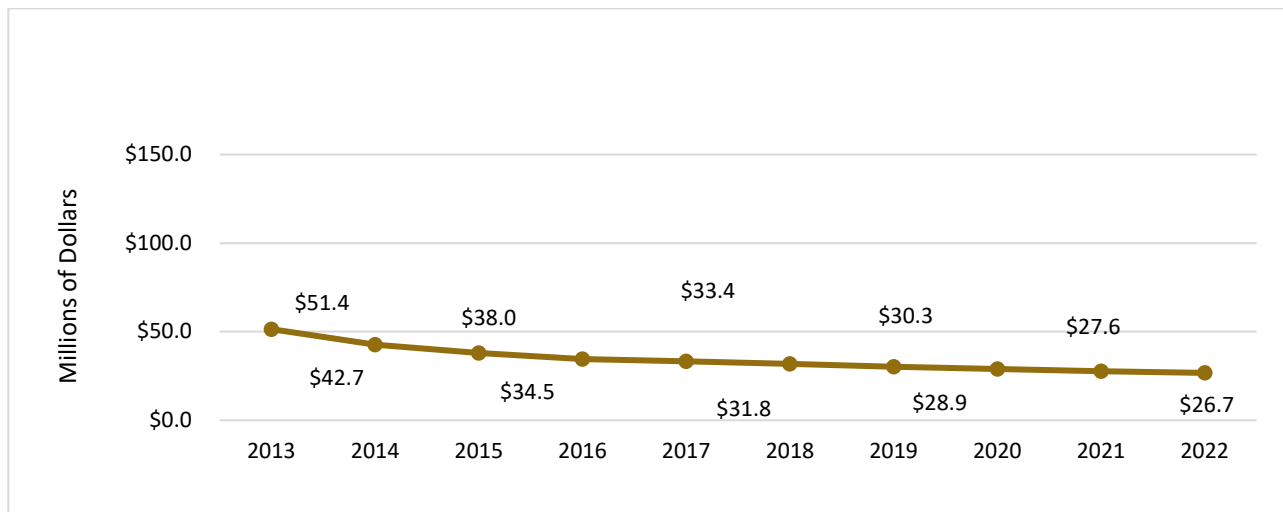


Figure 16: Preferential Agricultural Assessed Value Eliminated illustrates the amount of assessed value eliminated as a result of the Preferential Agricultural Assessment program for the last 10 years.



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	1,842	\$315,689,011.00	\$1,576,841.53	\$5,666,528.00	\$7,243,369.53
OCONEE	2,117	\$331,070,779.00	\$1,981,579.82	\$5,131,597.00	\$7,113,176.82
FORSYTH	682	\$270,624,383.00	\$1,548,242.10	\$5,065,547.00	\$6,613,789.10
MITCHELL	2,015	\$174,611,404.00	\$3,266,280.92	\$2,800,617.00	\$6,066,897.92
WALTON	1,357	\$190,140,508.00	\$1,979,933.11	\$3,715,612.00	\$5,695,545.11
BROOKS	1,912	\$204,539,447.00	\$2,897,663.99	\$2,761,283.00	\$5,658,946.99
HALL	1,872	\$251,551,567.00	\$1,041,675.04	\$4,257,273.00	\$5,298,948.04
MERIWETHER	2,612	\$152,071,549.00	\$1,982,100.57	\$2,790,361.00	\$4,772,461.57
WORTH	2,096	\$161,475,522.00	\$2,015,739.65	\$2,479,527.00	\$4,495,266.65
JACKSON	2,991	\$169,284,508.00	\$1,342,314.27	\$3,102,113.00	\$4,444,427.27

Table 7: Conservation Use Valuation Assessment for Tax Year 2022 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	128	\$1,575,604.00	\$19,701.35	\$20,226.00	\$39,927.35
ATKINSON	900	\$10,087,238.00	\$165,763.58	\$141,393.00	\$307,156.58
BACON	1,189	\$51,513,238.00	\$669,259.99	\$734,218.00	\$1,403,477.99
BAKER	427	\$35,078,936.00	\$390,444.96	\$493,455.00	\$883,899.96
BALDWIN	945	\$22,701,574.00	\$225,426.63	\$327,811.00	\$553,237.63
BANKS	1,904	\$130,234,604.00	\$913,205.04	\$1,823,284.00	\$2,736,489.04
BARROW	1,171	\$124,820,224.00	\$866,256.21	\$2,231,910.00	\$3,098,166.21
BARTOW	1,450	\$123,026,384.00	\$987,167.79	\$2,090,103.00	\$3,077,270.79
BEN HILL	686	\$22,140,646.00	\$350,707.83	\$381,528.00	\$732,235.83
BERRIEN	1,984	\$58,141,623.00	\$963,406.69	\$865,147.00	\$1,828,553.69
BIBB	602	\$22,341,513.00	\$399,935.42	\$373,550.00	\$773,485.42
BLECKLEY	861	\$35,961,275.00	\$471,452.32	\$507,054.00	\$978,506.32
BRANTLEY	1,080	\$19,913,436.00	\$258,306.29	\$316,823.00	\$575,129.29
BROOKS	1,912	\$204,539,447.00	\$2,897,663.99	\$2,761,283.00	\$5,658,946.99
BRYAN	291	\$13,118,246.00	\$96,773.30	\$217,435.00	\$314,208.30
BULLOCH	3,099	\$122,198,865.00	\$1,370,661.50	\$997,866.00	\$2,368,527.50
BURKE	1,675	\$78,170,757.00	\$401,697.03	\$1,057,338.00	\$1,459,035.03
BUTTS	1,186	\$65,759,358.00	\$786,416.16	\$932,139.00	\$1,718,555.16
CALHOUN	563	\$30,838,406.00	\$473,558.28	\$589,384.00	\$1,062,942.28
CAMDEN	1,027	\$33,513,266.00	\$469,185.72	\$511,077.00	\$980,262.72
CANDLER	1,145	\$45,366,570.00	\$557,736.61	\$635,132.00	\$1,192,868.61
CARROLL	2,379	\$128,317,687.00	\$972,202.80	\$2,239,913.00	\$3,212,115.80
CATOOSA	617	\$38,596,445.00	\$283,606.68	\$580,491.00	\$864,097.68
CHARLTON	827	\$24,586,784.00	\$341,756.30	\$355,107.00	\$696,863.30
CHATHAM	135	\$32,440,288.00	\$341,206.95	\$571,955.00	\$913,161.95
CHATTAHOOCHEE	109	\$2,858,069.00	\$24,299.30	\$49,445.00	\$73,744.30
CHATTOOGA	1,360	\$55,687,988.00	\$698,204.67	\$662,565.00	\$1,360,769.67
CHEROKEE	1,842	\$315,689,011.00	\$1,576,841.53	\$5,666,528.00	\$7,243,369.53
CLARKE	413	\$33,674,539.00	\$441,136.46	\$633,081.00	\$1,074,217.46
CLAY	501	\$12,247,895.00	\$230,468.64	\$161,354.00	\$391,822.64
CLAYTON	130	\$8,680,678.00	\$125,835.11	\$173,614.00	\$299,449.11
CLINCH	435	\$16,920,609.00	\$185,128.38	\$302,557.00	\$487,685.38
COBB	499	\$83,405,312.00	\$705,608.94	\$1,553,155.00	\$2,258,763.94
COFFEE	2,794	\$125,453,220.00	\$971,886.10	\$2,009,635.00	\$2,981,521.10
COLQUITT	2,628	\$161,704,681.00	\$1,924,269.38	\$1,404,405.00	\$3,328,674.38
COLUMBIA	964	\$90,505,637.00	\$527,647.86	\$1,570,273.00	\$2,097,920.86
COOK	1,323	\$59,908,882.00	\$710,639.16	\$903,126.00	\$1,613,765.16
COWETA	1,652	\$113,450,228.00	\$599,017.20	\$1,815,204.00	\$2,414,221.20

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CRAWFORD	1,167	\$38,408,075.00	\$500,654.08	\$624,131.00	\$1,124,785.08
CRISP	1,039	\$41,415,465.00	\$451,949.38	\$634,278.00	\$1,086,227.38
DADE	709	\$34,884,393.00	\$279,502.11	\$495,358.00	\$774,860.11
DAWSON	1,046	\$84,620,379.00	\$611,170.69	\$1,201,609.00	\$1,812,779.69
DECATUR	1,814	\$135,967,101.00	\$1,245,866.55	\$1,919,176.00	\$3,165,042.55
DEKALB	32	\$1,668,530.00	\$24,996.53	\$38,510.00	\$63,506.53
DODGE	1,889	\$54,890,411.00	\$644,413.43	\$768,466.00	\$1,412,879.43
DOOLY	1,522	\$108,249,609.00	\$1,943,080.48	\$1,775,727.00	\$3,718,807.48
DOUGHERTY	331	\$24,331,253.00	\$463,972.66	\$440,298.00	\$904,270.66
DOUGLAS	389	\$27,665,916.00	\$347,566.90	\$553,318.00	\$900,884.90
EARLY	1,654	\$77,237,611.00	\$792,457.89	\$1,155,552.00	\$1,948,009.89
ECHOLS	330	\$11,043,047.00	\$165,524.23	\$216,863.00	\$382,387.23
EFFINGHAM	0	\$-	\$837,742.21	\$1,908,734.00	\$2,746,476.21
ELBERT	1,727	\$59,124,501.00	\$576,763.10	\$841,223.00	\$1,417,986.10
EMANUEL	2,250	\$51,487,479.00	\$559,565.92	\$667,278.00	\$1,226,843.92
EVANS	539	\$18,813,862.00	\$175,755.45	\$263,394.00	\$439,149.45
FANNIN	1,665	\$141,528,168.00	\$389,910.10	\$1,052,828.00	\$1,442,738.10
FAYETTE	639	\$60,947,706.00	\$256,020.77	\$11,439.00	\$267,459.77
FLOYD	2,332	\$143,102,021.00	\$1,347,162.43	\$2,553,495.00	\$3,900,657.43
FORSYTH	682	\$270,624,383.00	\$1,548,242.10	\$5,065,547.00	\$6,613,789.10
FRANKLIN	2,557	\$124,700,173.00	\$1,222,893.37	\$1,965,898.00	\$3,188,791.37
FULTON	560	\$104,030,440.00	\$943,556.09	\$1,735,680.00	\$2,679,236.09
GILMER	1,943	\$125,367,868.00	\$814,891.14	\$1,391,458.00	\$2,206,349.14
GLASCOCK	589	\$12,080,319.00	\$146,824.20	\$182,038.00	\$328,862.20
GLYNN	204	\$14,168,668.00	\$58,996.16	\$224,140.00	\$283,136.16
GORDON	2,524	\$115,204,102.00	\$1,096,167.03	\$2,000,316.00	\$3,096,483.03
GRADY	2,318	\$91,418,947.00	\$1,589,135.56	\$1,225,014.00	\$2,814,149.56
GREENE	1,372	\$79,086,002.00	\$387,125.98	\$921,194.00	\$1,308,319.98
GWINNETT	608	\$80,835,290.00	\$561,805.27	\$1,656,323.00	\$2,218,128.27
HABERSHAM	1,933	\$155,775,104.00	\$1,975,539.87	\$1,826,619.00	\$3,802,158.87
HALL	1,872	\$251,551,567.00	\$1,041,675.04	\$4,257,273.00	\$5,298,948.04
HANCOCK	1,484	\$59,552,909.00	\$1,053,193.20	\$845,770.00	\$1,898,963.20
HARALSON	1,465	\$46,178,096.00	\$445,249.20	\$669,377.00	\$1,114,626.20
HARRIS	1,885	\$97,305,210.00	\$888,200.38	\$1,702,841.00	\$2,591,041.38
HART	1,790	\$102,282,817.00	\$485,843.38	\$1,115,087.00	\$1,600,930.38
HEARD	1,455	\$44,033,084.00	\$282,692.40	\$636,454.00	\$919,146.40
HENRY	1,439	\$107,075,313.00	\$931,448.15	\$2,529,975.00	\$3,461,423.15
HOUSTON	900	\$118,630,557.00	\$1,163,765.76	\$1,563,907.00	\$2,727,672.76
IRWIN	1,618	\$57,671,739.00	\$857,463.42	\$904,408.00	\$1,761,871.42
JACKSON	2,991	\$169,284,508.00	\$1,342,314.27	\$3,102,113.00	\$4,444,427.27
JASPER	1,738	\$134,524,924.00	\$1,635,688.55	\$1,991,103.00	\$3,626,791.55

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
JEFF DAVIS	1,149	\$22,877,932.00	\$351,862.59	\$320,291.00	\$672,153.59
JEFFERSON	1,656	\$60,313,306.00	\$967,546.06	\$921,949.00	\$1,889,495.06
JENKINS	1,064	\$37,478,575.00	\$325,876.21	\$557,494.00	\$883,370.21
JOHNSON	1,389	\$42,977,166.00	\$596,222.22	\$623,169.00	\$1,219,391.22
JONES	1,335	\$75,376,070.00	\$1,219,287.57	\$1,488,904.00	\$2,708,191.57
LAMAR	1,221	\$62,322,251.00	\$685,856.37	\$1,034,612.00	\$1,720,468.37
LANIER	635	\$23,338,065.00	\$358,682.72	\$382,348.00	\$741,030.72
LAURENS	2,591	\$77,647,436.00	\$524,430.78	\$1,124,129.00	\$1,648,559.78
LEE	604	\$55,709,908.00	\$691,137.12	\$878,601.00	\$1,569,738.12
LIBERTY	213	\$6,677,127.00	\$115,981.02	\$101,826.00	\$217,807.02
LINCOLN	1,051	\$35,648,511.00	\$299,447.49	\$559,432.00	\$858,879.49
LONG	603	\$21,580,029.00	\$318,262.27	\$344,741.00	\$663,003.27
LOWNDES	1,416	\$84,962,499.00	\$676,386.46	\$1,281,937.00	\$1,958,323.46
LUMPKIN	1,645	\$155,288,603.00	\$1,459,014.36	\$2,276,445.00	\$3,735,459.36
MACON	1,364	\$78,104,311.00	\$866,793.90	\$1,327,383.00	\$2,194,176.90
MADISON	2,377	\$144,664,705.00	\$1,605,078.28	\$2,240,856.00	\$3,845,934.28
MARION	962	\$19,851,508.00	\$142,442.38	\$331,441.00	\$473,883.38
MCDUFFIE	1,093	\$50,629,909.00	\$395,368.96	\$897,010.00	\$1,292,378.96
MCINTOSH	203	\$7,551,855.00	\$74,695.40	\$128,170.00	\$202,865.40
MERIWETHER	2,612	\$152,071,549.00	\$1,982,100.57	\$2,790,361.00	\$4,772,461.57
MILLER	953	\$37,826,611.00	\$641,539.32	\$764,703.00	\$1,406,242.32
MITCHELL	2,015	\$174,611,404.00	\$3,266,280.92	\$2,800,617.00	\$6,066,897.92
MONROE	1,746	\$100,163,963.00	\$1,206,975.75	\$1,504,863.00	\$2,711,838.75
MONTGOMERY	1,124	\$17,236,080.00	\$256,438.40	\$258,251.00	\$514,689.40
MORGAN	1,850	\$134,624,578.00	\$1,424,328.04	\$1,868,858.00	\$3,293,186.04
MURRAY	1,006	\$43,503,608.00	\$369,345.63	\$674,306.00	\$1,043,651.63
MUSCOGEE	140	\$12,509,420.00	\$181,495.17	\$291,732.00	\$473,227.17
NEWTON	1,101	\$73,259,975.00	\$670,232.08	\$1,190,169.00	\$1,860,401.08
OCONEE	2,117	\$331,070,779.00	\$1,981,579.82	\$5,131,597.00	\$7,113,176.82
OGLETHORPE	1,970	\$64,118,196.00	\$408,628.69	\$1,234,724.00	\$1,643,352.69
PAULDING	1,471	\$135,372,328.00	\$787,866.95	\$2,402,859.00	\$3,190,725.95
PEACH	692	\$49,138,315.00	\$611,329.78	\$711,474.00	\$1,322,803.78
PICKENS	606	\$47,542,466.00	\$353,620.86	\$613,298.00	\$966,918.86
PIERCE	1,455	\$50,057,201.00	\$557,036.53	\$795,609.00	\$1,352,645.53
PIKE	1,795	\$102,371,185.00	\$1,227,021.02	\$1,743,586.00	\$2,970,607.02
POLK	1,185	\$40,863,089.00	\$400,662.59	\$569,100.00	\$969,762.59
PULASKI	641	\$10,003,329.00	\$139,676.48	\$139,056.00	\$278,732.48
PUTNAM	834	\$59,264,981.00	\$401,757.31	\$764,518.00	\$1,166,275.31
QUITMAN	275	\$7,572,720.00	\$109,138.04	\$120,959.00	\$230,097.04
RABUN	772	\$66,926,696.00	\$664,448.24	\$560,511.00	\$1,224,959.24
RANDOLPH	1,236	\$47,974,696.00	\$876,370.09	\$821,855.00	\$1,698,225.09
RICHMOND	249	\$8,916,631.00	\$71,208.22	\$157,379.00	\$228,587.22

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
ROCKDALE	418	\$36,609,482.00	\$684,231.22	\$768,799.00	\$1,453,030.22
SCHLEY	654	\$26,585,456.00	\$279,625.83	\$439,777.00	\$719,402.83
SCREVEN	1,925	\$81,561,514.00	\$1,004,185.36	\$1,166,901.00	\$2,171,086.36
SEMINOLE	907	\$71,593,046.00	\$1,154,223.09	\$1,140,978.00	\$2,295,201.09
SPALDING	873	\$51,860,641.00	\$836,927.03	\$868,251.00	\$1,705,178.03
STEPHENS	819	\$23,971,141.00	\$336,794.53	\$376,826.00	\$713,620.53
STEWART	371	\$8,066,424.00	\$93,538.25	\$121,214.00	\$214,752.25
SUMTER	1,309	\$51,793,022.00	\$627,250.66	\$935,641.00	\$1,562,891.66
TALBOT	1,326	\$38,602,444.00	\$673,226.62	\$515,574.00	\$1,188,800.62
TALIAFERRO	668	\$11,984,953.00	\$245,409.73	\$215,609.00	\$461,018.73
TATTNALL	1,921	\$72,020,743.00	\$1,007,498.17	\$1,008,290.00	\$2,015,788.17
TAYLOR	1,250	\$28,162,769.00	\$229,542.28	\$417,654.00	\$647,196.28
TELFAIR	1,351	\$31,965,689.00	\$504,194.81	\$447,520.00	\$951,714.81
TERRELL	1,050	\$33,808,065.00	\$456,408.88	\$591,100.00	\$1,047,508.88
THOMAS	1,445	\$175,437,458.00	\$1,069,090.29	\$2,197,089.00	\$3,266,179.29
TIFT	1,042	\$49,985,215.00	\$592,624.71	\$825,006.00	\$1,417,630.71
TOOMBS	1,016	\$43,314,857.00	\$348,251.45	\$613,159.00	\$961,410.45
TOWNS	473	\$22,652,963.00	\$107,125.86	\$148,377.00	\$255,502.86
TREUTLEN	651	\$9,436,962.00	\$122,293.59	\$132,212.00	\$254,505.59
TROUP	1,652	\$107,703,954.00	\$1,068,746.34	\$1,868,664.00	\$2,937,410.34
TURNER	1,412	\$42,018,284.00	\$671,620.25	\$671,158.00	\$1,342,778.25
TWIGGS	1,026	\$27,489,871.00	\$534,128.19	\$452,208.00	\$986,336.19
UNION	1,334	\$128,079,576.00	\$654,870.87	\$1,050,253.00	\$1,705,123.87
UPSON	1,532	\$50,421,214.00	\$371,100.14	\$706,401.00	\$1,077,501.14
WALKER	1,587	\$50,094,602.00	\$342,886.41	\$821,201.00	\$1,164,087.41
WALTON	1,357	\$190,140,508.00	\$1,979,933.11	\$3,715,612.00	\$5,695,545.11
WARE	967	\$28,240,549.00	\$391,188.08	\$424,230.00	\$815,418.08
WARREN	800	\$19,337,301.00	\$246,434.56	\$354,491.00	\$600,925.56
WASHINGTON	1,553	\$36,770,605.00	\$355,277.59	\$588,293.00	\$943,570.59
WAYNE	1,859	\$66,919,167.00	\$998,634.73	\$1,108,181.00	\$2,106,815.73
WEBSTER	510	\$21,813,602.00	\$196,147.91	\$380,669.00	\$576,816.91
WHEELER	1,066	\$23,297,709.00	\$371,951.20	\$365,984.00	\$737,935.20
WHITE	1,551	\$108,201,954.00	\$1,028,459.57	\$1,538,848.00	\$2,567,307.57
WHITFIELD	989	\$40,534,308.00	\$295,900.45	\$751,007.00	\$1,046,907.45
WILCOX	1,520	\$47,123,045.00	\$784,692.95	\$671,503.00	\$1,456,195.95
WILKES	1,645	\$33,175,283.00	\$375,886.74	\$568,956.00	\$944,842.74
WILKINSON	1,077	\$30,538,290.00	\$438,285.54	\$601,360.00	\$1,039,645.54
Worth	2,096	\$161,475,522.00	\$2,015,739.65	\$2,479,527.00	\$4,495,266.65
Total	193,252	\$10,944,724,464.00	\$110,239,046.86	\$170,074,422.00	\$280,313,468.86

Figure 17: Conservation Use Tax Shift illustrates the amount of tax shift created annually from digests affected by the Conservation Use Valuation program since 2013.

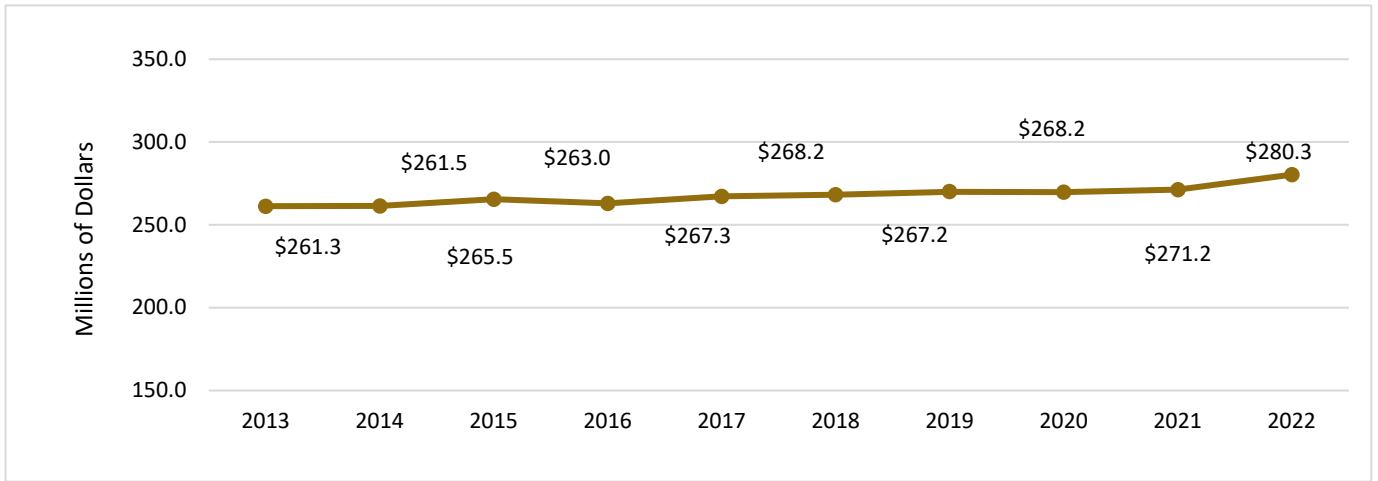
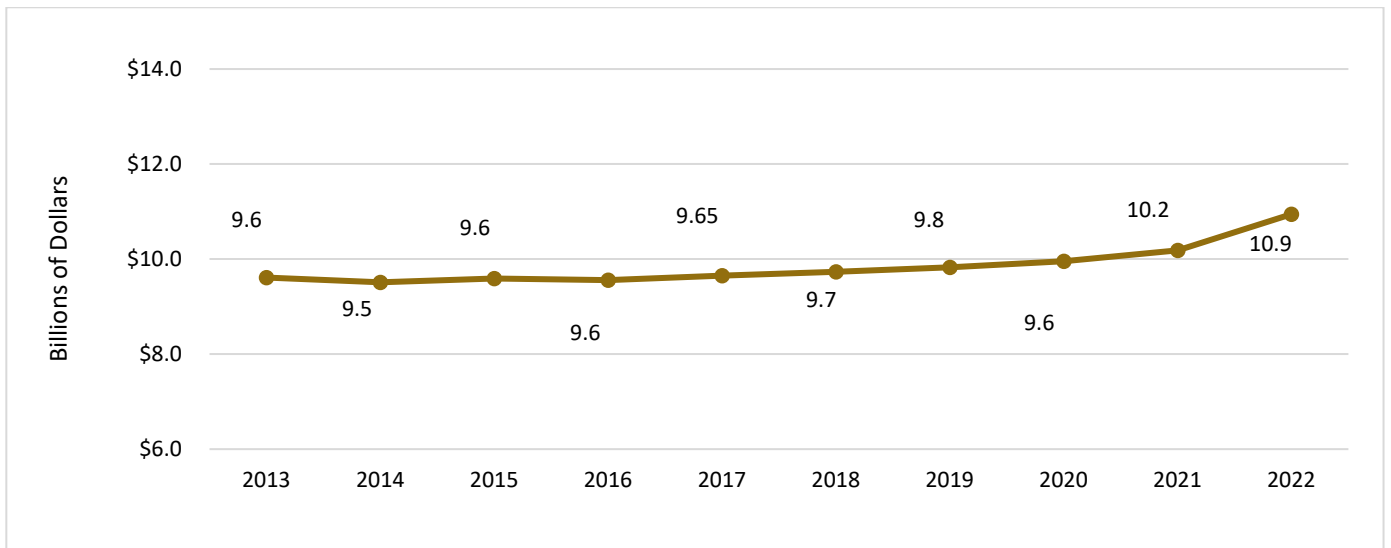


Figure 18: Conservation Use Assessed Value Eliminated illustrates the amount eliminated annually from the tax digests affected by the Conservation Use Valuation program since 2013.



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 2022, 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 2022 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 payable 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 payable to municipalities or special taxing districts.

FOREST LAND PROTECTION ACT OF 2008 (TAX DIGEST YEAR-2022)

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	\$416,850.00	\$154,985.00	\$77,492.50	0.000470	\$36.42
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	\$416,850.00	\$154,985.00	\$77,492.50	0.012504	\$968.97
SCHOOL		0.00	\$416,850.00	\$416,850.00	\$154,985.00	\$77,492.50	0.012837	\$994.77
ATKINSON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016433	\$0.00
COUNTY UNINCORPORATED	25	31,771.76	\$5,580,960.00	\$5,580,960.00	\$647,113.00	\$323,556.50	0.016433	\$7,903.71
SCHOOL		0.00	\$5,580,960.00	\$5,580,960.00	\$647,113.00	\$323,556.50	0.014017	\$6,742.21
BACON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012992	\$0.00
COUNTY UNINCORPORATED	52	23,502.23	\$9,049,120.00	\$9,049,120.00	\$4,653,960.00	\$2,326,980.00	0.012992	\$30,232.12
SCHOOL		0.00	\$9,049,120.00	\$9,049,120.00	\$4,653,960.00	\$2,326,980.00	0.014253	\$33,166.45
BAKER								
COUNTY INCORPORATED	1	287.00	\$169,160.00	\$169,160.00	\$111,098.00	\$102,731.81	0.012797	\$1,314.66
COUNTY UNINCORPORATED	60	108,571.11	\$54,645,458.00	\$54,645,458.00	\$33,298,375.00	\$30,790,854.68	0.011124	\$342,517.47
NEWTON	1	287.00	\$169,160.00	\$169,160.00	\$111,098.00	\$55,549.00	0.005241	\$291.13
SCHOOL		0.00	\$54,814,618.00	\$54,814,618.00	\$33,409,473.00	\$30,900,544.75	0.014067	\$434,677.96

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	0.00993	\$0.00
COUNTY UNINCORPORATED	41	14,975.40	\$5,428,516.00	\$5,428,516.00	\$5,428,516.00	\$2,714,258.00	0.00993	\$26,952.58
SCHOOL		0.00	\$5,428,516.00	\$5,428,516.00	\$5,428,516.00	\$2,714,258.00	0.01444	\$39,193.89
BANKS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007012	\$0.00
COUNTY UNINCORPORATED	3	2,105.78	\$1,743,342.00	\$1,743,342.00	\$1,088,538.00	\$544,269.00	0.007012	\$4,809.01
SCHOOL		0.00	\$1,743,342.00	\$1,743,342.00	\$1,088,538.00	\$544,269.00	0.014000	\$8,953.55
BARTOW								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008990	\$0.00
COUNTY UNINCORPORATED	6	3,824.85	\$3,453,763.00	\$3,453,763.00	\$2,506,130.00	\$1,253,065.00	0.007960	\$9,974.40
SCHOOL		0.00	\$3,453,763.00	\$3,453,763.00	\$2,506,130.00	\$1,253,065.00	0.017430	\$21,840.92
BEN HILL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015840	\$0.00
COUNTY UNINCORPORATED	85	30,866.73	\$12,894,703.00	\$12,894,703.00	\$5,848,300.00	\$2,924,150.00	0.015840	\$46,318.54
SCHOOL		0.00	\$12,894,703.00	\$12,894,703.00	\$5,848,300.00	\$2,924,150.00	0.017232	\$50,388.95
BERRIEN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016570	\$0.00
COUNTY UNINCORPORATED	61	41,644.66	\$16,215,719.00	\$16,215,719.00	\$7,958,616.00	\$3,979,308.00	0.016570	\$67,453.32
SCHOOL		0.00	\$16,215,719.00	\$16,215,719.00	\$7,958,616.00	\$3,979,308.00	0.014880	\$60,568.62
BIBB								
COUNTY INCORPORATED	26	3,223.57	\$2,631,616.00	\$2,631,616.00	\$1,959,160.00	\$979,580.00	0.017901	\$17,535.46
SCHOOL		0.00	\$2,631,616.00	\$2,631,616.00	\$1,959,160.00	\$979,580.00	0.016720	\$16,378.58

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
BLECKLEY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.013110	\$0.00
COUNTY UNINCORPORATED	31	16,766.22	\$7,274,040.00	\$7,274,040.00	\$3,137,581.00	\$1,568,790.50	0.013110	\$20,566.84
SCHOOL		0.00	\$7,274,040.00	\$7,274,040.00	\$3,137,581.00	\$1,568,790.50	0.014100	\$22,119.95
BRANTLEY								
COUNTY FIRE - UNINC CALVARY VFD		0.00	\$391,565.00	\$391,565.00	\$238,313.00	\$119,156.50	0.001250	\$148.95
COUNTY FIRE - UNINC WSVLLE VFD		0.00	\$6,622,869.00	\$6,622,869.00	\$3,575,287.00	\$2,313,426.42	0.001250	\$3,272.71
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017176	\$0.00
COUNTY UNINCORPORATED	139	126,853.47	\$34,178,115.00	\$34,178,115.00	\$16,418,963.00	\$11,044,514.73	0.012906	\$142,540.51
SCHOOL		0.00	\$34,178,115.00	\$34,178,115.00	\$16,418,963.00	\$11,200,780.12	0.015300	\$171,371.94
BROOKS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016107	\$0.00
COUNTY UNINCORPORATED	172	90,447.75	\$95,544,960.00	\$95,544,960.00	\$75,468,504.00	\$66,388,841.14	0.014153	\$963,022.18
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$95,544,960.00	\$95,544,960.00	\$75,468,504.00	\$66,388,841.14	0.000300	\$22,088.43
SCHOOL		0.00	\$95,544,960.00	\$95,544,960.00	\$75,468,504.00	\$66,450,813.91	0.013500	\$950,022.53
BRYAN								
COUNTY INCORPORATED	5	1,118.54	\$697,720.00	\$697,720.00	\$481,168.00	\$240,584.00	0.007377	\$1,774.79
COUNTY UNINCORPORATED	72	27,239.70	\$9,953,010.00	\$9,874,050.00	\$5,379,735.00	\$2,650,387.50	0.007377	\$20,338.12
PEMBROKE	4	924.34	\$454,320.00	\$454,320.00	\$270,264.00	\$135,132.00	0.010000	\$1,351.32
RICHMOND HILL	1	194.20	\$243,400.00	\$243,400.00	\$210,904.00	\$105,452.00	0.004132	\$435.73
SCHOOL		0.00	\$10,650,730.00	\$10,571,770.00	\$5,860,903.00	\$2,890,971.50	0.015075	\$43,581.40
BULLOCH								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011350	\$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	25	21,402.87	\$6,664,439.00	\$6,664,439.00	\$2,842,164.00	\$1,421,082.00	0.011350	\$16,129.28
SCHOOL		0.00	\$6,664,439.00	\$6,664,439.00	\$2,842,164.00	\$1,421,082.00	0.008263	\$11,742.40
BURKE								
COUNTY FIRE DISTRICT		0.00	\$41,520,766.00	\$41,520,766.00	\$19,752,452.00	\$9,876,226.00	0.002696	\$28,238.33
COUNTY INCORPORATED	1	63.00	\$17,676.00	\$17,676.00	\$5,735.00	\$2,867.50	0.005307	\$15.22
COUNTY UNINCORPORATED	204	102,852.92	\$41,503,090.00	\$41,503,090.00	\$19,746,717.00	\$9,873,358.50	0.005137	\$55,749.59
MIDVILLE	1	63.00	\$17,676.00	\$17,676.00	\$5,735.00	\$2,867.50	0.016000	\$45.88
SCHOOL		0.00	\$41,520,766.00	\$41,520,766.00	\$19,752,452.00	\$9,876,226.00	0.013526	\$142,123.79
BUTTS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011959	\$0.00
COUNTY UNINCORPORATED	36	14,727.19	\$12,698,592.00	\$12,698,592.00	\$9,651,632.00	\$4,825,816.00	0.011959	\$61,800.64
SCHOOL		0.00	\$12,698,592.00	\$12,698,592.00	\$9,651,632.00	\$4,825,816.00	0.014175	\$76,772.67
CALHOUN								
COUNTY INCORPORATED	4	230.87	\$91,863.00	\$91,863.00	\$48,630.00	\$42,394.60	0.015795	\$746.84
COUNTY UNINCORPORATED	81	55,248.29	\$30,411,886.00	\$30,411,886.00	\$17,975,716.00	\$15,670,846.62	0.015347	\$270,070.39
LEARY	2	66.87	\$18,799.00	\$18,799.00	\$9,064.00	\$4,532.00	0.012655	\$57.35
MORGAN	2	164.00	\$73,064.00	\$73,064.00	\$39,566.00	\$19,783.00	0.003020	\$84.66
SCHOOL		0.00	\$30,503,749.00	\$30,503,749.00	\$18,024,346.00	\$15,733,992.41	0.019112	\$343,069.77
CAMDEN								
COUNTY INCORPORATED	10	13,567.61	\$3,203,938.00	\$3,203,938.00	\$1,300,126.00	\$650,063.00	0.014000	\$9,927.97
COUNTY SSD - UNINC 40		0.00	\$260,173.00	\$260,173.00	\$36,841.00	\$18,420.50	0.001275	\$30.96
COUNTY SSD - UNINC 42		0.00	\$1,813,960.00	\$1,813,960.00	\$994,172.00	\$497,086.00	0.001275	\$633.78
COUNTY SSD - UNINC 43		0.00	\$16,438,100.00	\$16,438,100.00	\$9,355,075.00	\$5,280,432.91	0.001275	\$6,732.55

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	108	64,602.91	\$18,512,233.00	\$18,512,233.00	\$10,386,088.00	\$5,193,044.00	0.014000	\$72,702.62
KINGSLAND	10	13,567.61	\$3,203,938.00	\$3,203,938.00	\$1,300,126.00	\$650,063.00	0.006500	\$4,987.84
SCHOOL		0.00	\$21,716,171.00	\$21,716,171.00	\$11,686,214.00	\$5,843,107.00	0.015250	\$91,299.45
CANDLER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012294	\$0.00
COUNTY UNINCORPORATED	42	14,123.32	\$5,854,053.00	\$5,854,053.00	\$3,248,769.00	\$1,624,384.50	0.012294	\$22,263.20
SCHOOL		0.00	\$5,854,053.00	\$5,854,053.00	\$3,248,769.00	\$1,624,384.50	0.014000	\$25,040.69
CARROLL								
COUNTY INC - BREMEN		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006200	\$0.00
COUNTY INC - CARROLLTON		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006200	\$0.00
COUNTY INC - OTHER	1	113.00	\$130,542.00	\$130,542.00	\$102,816.00	\$51,408.00	0.007580	\$389.67
COUNTY UNINCORPORATED	24	7,127.50	\$6,386,586.00	\$6,386,586.00	\$4,516,581.00	\$2,258,290.50	0.007580	\$17,117.84
MT ZION	1	113.00	\$130,542.00	\$130,542.00	\$102,816.00	\$51,408.00	0.007050	\$362.43
SCHOOL		0.00	\$6,517,128.00	\$6,517,128.00	\$4,619,397.00	\$2,309,698.50	0.017500	\$40,419.72
CHARLTON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.013900	\$0.00
COUNTY UNINCORPORATED	66	102,214.96	\$32,415,480.00	\$32,415,480.00	\$13,570,187.00	\$7,771,823.95	0.013900	\$130,101.51
SCHOOL		0.00	\$32,415,480.00	\$32,415,480.00	\$13,570,187.00	\$7,773,936.68	0.014443	\$129,847.41
CHATHAM								
CHATHAM AREA TRANSIT DISTRICT		0.00	\$5,414,360.00	\$5,414,360.00	\$5,130,520.00	\$2,565,260.00	0.001056	\$2,708.91
COUNTY INCORPORATED	11	1,244.94	\$1,934,240.00	\$1,934,240.00	\$1,767,520.00	\$883,760.00	0.010518	\$9,295.39
COUNTY SSD - UNINC		0.00	\$3,480,120.00	\$3,480,120.00	\$3,363,000.00	\$1,681,500.00	0.004502	\$7,854.34
COUNTY UNINCORPORATED	4	811.49	\$3,480,120.00	\$3,480,120.00	\$3,363,000.00	\$1,681,500.00	0.010518	\$18,308.58

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
SAVANNAH	11	1,244.94	\$1,934,240.00	\$1,934,240.00	\$1,767,520.00	\$883,760.00	0.012200	\$10,781.87
SCHOOL		0.00	\$5,414,360.00	\$5,414,360.00	\$5,130,520.00	\$2,565,260.00	0.017631	\$45,228.10
CHATTAHOOCHEE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008502	\$0.00
COUNTY UNINCORPORATED	12	6,684.14	\$2,518,915.00	\$2,518,915.00	\$985,066.00	\$492,533.00	0.008502	\$4,187.52
SCHOOL		0.00	\$2,518,915.00	\$2,518,915.00	\$985,066.00	\$492,533.00	0.017300	\$8,520.82
CHATTOOGA								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016071	\$0.00
COUNTY UNINCORPORATED	30	12,095.51	\$10,976,515.00	\$10,976,515.00	\$8,026,240.00	\$4,013,120.00	0.012495	\$50,329.18
SCHOOL		0.00	\$10,976,515.00	\$10,976,515.00	\$8,026,240.00	\$4,013,120.00	0.012000	\$48,157.44
CHEROKEE								
COUNTY FIRE DIST - UNINC		0.00	\$4,280,000.00	\$4,280,000.00	\$3,492,849.00	\$1,746,424.50	0.002984	\$5,318.58
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.004995	\$0.00
COUNTY UNINCORPORATED	6	2,418.20	\$4,280,000.00	\$4,280,000.00	\$3,492,849.00	\$1,746,424.50	0.004995	\$8,865.62
SCHOOL		0.00	\$4,280,000.00	\$4,280,000.00	\$3,492,849.00	\$1,746,424.50	0.016450	\$29,646.57
CLAY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.018817	\$0.00
COUNTY UNINCORPORATED	50	16,320.93	\$5,411,640.00	\$5,411,640.00	\$1,845,367.00	\$922,683.50	0.018817	\$25,993.81
SCHOOL		0.00	\$5,411,640.00	\$5,411,640.00	\$1,845,367.00	\$922,683.50	0.013174	\$19,412.51
CLINCH								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010941	\$0.00
COUNTY UNINCORPORATED	164	388,362.74	\$110,671,320.00	\$110,671,160.00	\$48,142,004.00	\$43,596,008.43	0.010941	\$559,411.04
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$110,671,320.00	\$110,671,160.00	\$48,142,004.00	\$43,596,008.43	0.000500	\$25,555.99

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	\$110,671,320.00	\$110,671,160.00	\$48,142,004.00	\$43,596,008.43	0.004000	\$204,447.94
SCHOOL		0.00	\$110,671,320.00	\$110,671,160.00	\$48,142,004.00	\$43,617,347.37	0.017881	\$914,592.39
COFFEE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007747	\$0.00
COUNTY UNINCORPORATED	47	22,384.69	\$11,349,111.00	\$11,349,111.00	\$7,447,029.00	\$3,723,514.50	0.007747	\$30,928.64
SCHOOL		0.00	\$11,349,111.00	\$11,349,111.00	\$7,447,029.00	\$3,723,514.50	0.016019	\$63,951.63
COLQUITT								
COUNTY INCORPORATED	2	147.25	\$154,905.00	\$154,905.00	\$112,376.00	\$56,188.00	0.014665	\$824.00
COUNTY SSD		0.00	\$30,892,115.00	\$30,892,115.00	\$21,084,619.00	\$10,542,309.50	0.001212	\$12,777.28
COUNTY UNINCORPORATED	150	40,504.50	\$30,737,210.00	\$30,737,210.00	\$20,972,243.00	\$10,486,121.50	0.011889	\$124,669.50
NORMAN PARK	2	147.25	\$154,905.00	\$154,905.00	\$112,376.00	\$56,188.00	0.011196	\$629.08
SCHOOL		0.00	\$30,892,115.00	\$30,892,115.00	\$21,084,619.00	\$10,542,309.50	0.008685	\$91,559.96
COLUMBIA								
COUNTY FIRE DIST - UNINC		0.00	\$27,761,754.00	\$27,761,754.00	\$26,303,960.00	\$13,151,980.00	0.002788	\$36,667.72
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.005147	\$0.00
COUNTY UNINCORPORATED	99	19,290.89	\$27,761,754.00	\$27,761,754.00	\$26,303,960.00	\$13,151,980.00	0.005147	\$67,693.24
SCHOOL		0.00	\$27,761,754.00	\$27,761,754.00	\$26,303,960.00	\$13,151,980.00	0.017350	\$228,186.85
COOK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011862	\$0.00
COUNTY UNINCORPORATED	24	7,202.51	\$4,833,870.00	\$4,833,870.00	\$3,501,511.00	\$1,750,755.50	0.011862	\$20,767.46
SCHOOL		0.00	\$4,833,870.00	\$4,833,870.00	\$3,501,511.00	\$1,750,755.50	0.015075	\$26,601.15
COWETA								
CHATTAHOOCHEE HILLS		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009000	\$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	\$3,997,070.00	\$3,997,070.00	\$2,587,161.00	\$1,293,580.50	0.003100	\$4,393.59
COUNTY INCORPORATED	2	46.95	\$77,877.00	\$77,877.00	\$65,451.00	\$32,725.50	0.005280	\$176.14
COUNTY UNINCORPORATED	31	5,802.23	\$3,919,193.00	\$3,919,193.00	\$2,521,710.00	\$1,260,855.00	0.005280	\$7,449.51
GRANTVILLE	2	46.95	\$77,877.00	\$77,877.00	\$65,451.00	\$32,725.50	0.004487	\$146.84
SCHOOL		0.00	\$3,997,070.00	\$3,997,070.00	\$2,587,161.00	\$1,293,580.50	0.016000	\$22,595.81
CRAWFORD								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014770	\$0.00
COUNTY UNINCORPORATED	156	65,714.70	\$32,462,539.00	\$31,496,245.00	\$17,726,702.00	\$11,677,644.43	0.013030	\$152,159.71
SCHOOL		0.00	\$32,462,539.00	\$31,496,245.00	\$17,726,702.00	\$11,957,891.04	0.015000	\$179,368.37
CRISP								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011118	\$0.00
COUNTY SSD - UNINC		0.00	\$5,882,332.00	\$5,882,332.00	\$3,059,328.00	\$1,529,664.00	0.001650	\$2,523.95
COUNTY UNINCORPORATED	58	11,940.39	\$5,882,332.00	\$5,882,332.00	\$3,059,328.00	\$1,529,664.00	0.011118	\$18,142.84
SCHOOL		0.00	\$5,882,332.00	\$5,882,332.00	\$3,059,328.00	\$1,529,664.00	0.015315	\$25,268.27
DAWSON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007223	\$0.00
COUNTY UNINCORPORATED	3	828.23	\$959,880.00	\$959,880.00	\$693,853.00	\$346,926.50	0.007223	\$3,418.90
SCHOOL		0.00	\$959,880.00	\$959,880.00	\$693,853.00	\$346,926.50	0.014200	\$6,683.25
DECATUR								
BAINBRIDGE	3	745.85	\$440,665.00	\$440,665.00	\$300,427.00	\$150,213.50	0.003604	\$595.26
COUNTY INCORPORATED	3	745.85	\$440,665.00	\$440,665.00	\$300,427.00	\$150,411.15	0.009163	\$1,787.16
COUNTY UNINCORPORATED	197	74,177.47	\$47,138,030.00	\$47,138,030.00	\$31,567,189.00	\$15,804,362.60	0.009163	\$253,364.58
SCHOOL		0.00	\$47,578,695.00	\$47,578,695.00	\$31,867,616.00	\$16,041,097.05	0.014115	\$385,634.09

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
DODGE								
CHESTER	1	220.00	\$98,580.00	\$98,580.00	\$51,041.00	\$25,520.50	0.001000	\$25.52
COUNTY INCORPORATED	1	220.00	\$98,580.00	\$98,580.00	\$51,041.00	\$25,520.50	0.011740	\$354.18
COUNTY UNINCORPORATED	121	36,675.18	\$15,132,174.00	\$15,132,174.00	\$7,783,797.00	\$3,891,898.50	0.011740	\$53,750.52
SCHOOL		0.00	\$15,230,754.00	\$15,230,754.00	\$7,834,838.00	\$3,917,419.00	0.014000	\$65,033.05
DOOLY								
COUNTY INCORPORATED	4	167.00	\$125,480.00	\$125,480.00	\$94,079.00	\$54,346.84	0.017950	\$975.53
COUNTY UNINCORPORATED	105	41,551.27	\$23,365,480.00	\$23,365,480.00	\$13,245,470.00	\$7,651,542.69	0.017950	\$137,345.19
DOOLING	2	98.00	\$82,040.00	\$82,040.00	\$64,632.00	\$32,316.00	0.000000	\$0.00
SCHOOL		0.00	\$23,490,960.00	\$23,490,960.00	\$13,339,549.00	\$7,731,041.77	0.016404	\$126,820.01
VIENNA	2	69.00	\$43,440.00	\$43,440.00	\$29,447.00	\$14,723.50	0.012299	\$181.08
DOUGHERTY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.019069	\$0.00
COUNTY SSD - UNINC		0.00	\$41,704,920.00	\$41,704,920.00	\$27,339,964.00	\$18,109,279.36	0.009173	\$166,116.42
COUNTY UNINCORPORATED	59	68,868.06	\$41,704,920.00	\$41,704,920.00	\$27,339,964.00	\$13,669,982.00	0.019069	\$260,672.89
SCHOOL		0.00	\$41,704,920.00	\$41,704,920.00	\$27,339,964.00	\$13,669,982.00	0.018096	\$247,371.99
DOUGLAS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012563	\$0.00
COUNTY UNINCORPORATED	1	246.50	\$290,000.00	\$290,000.00	\$232,874.00	\$116,437.00	0.012563	\$2,311.64
SCHOOL		0.00	\$290,000.00	\$290,000.00	\$232,874.00	\$116,437.00	0.019500	\$4,018.08
EARLY								
ARLINGTON-EARLY	1	23.20	\$24,166.00	\$24,166.00	\$18,024.00	\$9,012.00	0.010294	\$104.09
BLAKELY	4	630.16	\$298,479.00	\$298,479.00	\$164,210.00	\$82,105.00	0.003968	\$359.43

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	\$551,903.00	\$321,838.00	\$238,194.79	0.010260	\$2,821.32
COUNTY UNINCORPORATED	316	90,123.29	\$48,825,421.00	\$48,825,421.00	\$28,317,293.00	\$20,957,847.11	0.010260	\$254,052.74
DAMASCUS	5	386.61	\$229,258.00	\$229,258.00	\$139,604.00	\$69,802.00	0.010376	\$964.60
SCHOOL		0.00	\$49,377,324.00	\$49,377,324.00	\$28,639,131.00	\$21,473,560.32	0.014961	\$387,687.91
ECHOLS								
COUNTY UNINCORPORATED	73	200,925.03	\$41,194,852.00	\$41,194,852.00	\$9,365,665.00	\$7,463,694.85	0.014989	\$115,301.15
SCHOOL		0.00	\$41,194,852.00	\$41,194,852.00	\$9,365,665.00	\$7,471,911.67	0.015503	\$119,377.05
EFFINGHAM								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006939	\$0.00
COUNTY UNINCORPORATED	107	55,086.04	\$29,030,217.00	\$29,030,217.00	\$20,177,570.00	\$10,088,785.00	0.006939	\$70,006.08
COUNTY WIDE HOSPITAL		0.00	\$29,030,217.00	\$29,030,217.00	\$20,177,570.00	\$10,088,785.00	0.001580	\$15,940.28
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$29,030,217.00	\$29,030,217.00	\$20,177,570.00	\$10,088,785.00	0.002000	\$20,177.57
SCHOOL		0.00	\$29,030,217.00	\$29,030,217.00	\$20,177,570.00	\$10,088,785.00	0.015810	\$159,503.69
ELBERT								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010374	\$0.00
COUNTY UNINCORPORATED	34	17,041.71	\$9,933,232.00	\$9,933,232.00	\$4,420,165.00	\$2,210,082.50	0.009750	\$26,824.27
SCHOOL		0.00	\$9,933,232.00	\$9,933,232.00	\$4,420,165.00	\$2,210,082.50	0.014228	\$38,830.10
EMANUEL								
ADRIAN	1	41.00	\$21,131.00	\$21,131.00	\$11,226.00	\$5,613.00	0.009336	\$52.40
COUNTY INCORPORATED	7	1,396.11	\$511,893.00	\$511,893.00	\$280,274.00	\$146,822.83	0.010868	\$2,128.47
COUNTY SSD - ADRIAN #5		0.00	\$21,131.00	\$21,131.00	\$11,226.00	\$5,613.00	0.002272	\$13.11
COUNTY SSD - OAK PARK		0.00	\$287,062.00	\$287,062.00	\$151,481.00	\$75,740.50	0.002272	\$254.44
COUNTY SSD - STILLMORE #7		0.00	\$122,409.00	\$122,409.00	\$75,277.00	\$37,638.50	0.002272	\$85.51

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 SSD - UNINC #1		0.00	\$39,766,892.00	\$39,766,892.00	\$18,496,729.00	\$12,942,784.71	0.002272	\$30,859.33
COUNTY UNINCORPORATED	207	108,663.24	\$39,766,892.00	\$39,766,892.00	\$18,496,729.00	\$9,689,597.03	0.010868	\$115,753.60
OAK PARK	1	882.04	\$287,062.00	\$287,062.00	\$151,481.00	\$75,740.50	0.000000	\$0.00
SCHOOL		0.00	\$40,278,785.00	\$40,278,785.00	\$18,777,003.00	\$9,924,312.53	0.012960	\$140,831.89
STILLMORE	4	234.26	\$122,409.00	\$122,409.00	\$75,277.00	\$37,638.50	0.000000	\$0.00
SWAINSBORO	1	238.81	\$81,291.00	\$81,291.00	\$42,290.00	\$21,145.00	0.014191	\$519.26
EVANS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012550	\$0.00
COUNTY UNINCORPORATED	14	6,775.89	\$2,517,920.00	\$2,517,920.00	\$1,366,357.00	\$683,178.50	0.009280	\$6,717.08
SCHOOL		0.00	\$2,517,920.00	\$2,517,920.00	\$1,366,357.00	\$683,178.50	0.014000	\$10,014.61
FANNIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.002755	\$0.00
COUNTY UNINCORPORATED	4	1,198.66	\$2,052,116.00	\$2,052,116.00	\$1,693,448.00	\$846,724.00	0.002755	\$2,736.49
SCHOOL		0.00	\$2,052,116.00	\$2,052,116.00	\$1,693,448.00	\$846,724.00	0.007439	\$7,379.43
FLOYD								
CAVE SPRINGS	1	0.35	\$277.00	\$277.00	\$194.00	\$97.00	0.000000	\$0.00
CO UNINC SOLID WASTE		0.00	\$12,046,535.00	\$12,046,535.00	\$8,617,073.00	\$4,308,536.50	0.000656	\$2,826.40
COUNTY FIRE DIST - UNINC		0.00	\$12,046,535.00	\$12,046,535.00	\$8,617,073.00	\$4,308,536.50	0.001650	\$7,109.09
COUNTY INCORPORATED	1	0.35	\$277.00	\$277.00	\$194.00	\$97.00	0.009414	\$0.91
COUNTY UNINCORPORATED	77	14,302.22	\$12,046,535.00	\$12,046,535.00	\$8,617,073.00	\$4,308,536.50	0.009414	\$40,560.56
SCHOOL		0.00	\$12,046,812.00	\$12,046,812.00	\$8,617,267.00	\$4,308,633.50	0.017950	\$77,339.97
FRANKLIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010840	\$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	2	549.69	\$188,983.00	\$188,983.00	\$3,817.00	\$1,908.50	0.009785	\$924.45
SCHOOL		0.00	\$188,983.00	\$188,983.00	\$3,817.00	\$1,908.50	0.015765	\$1,353.05
FULTON								
CHATTAHOOCHEE HILLS	47	8,770.61	\$25,728,640.00	\$25,728,640.00	\$22,517,040.00	\$17,735,804.12	0.009000	\$159,622.24
COUNTY INCORPORATED	47	8,770.61	\$25,728,640.00	\$25,728,640.00	\$22,517,040.00	\$11,258,520.00	0.008870	\$99,863.07
COUNTY UNINCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008870	\$0.00
SCHOOL		0.00	\$25,728,640.00	\$25,728,640.00	\$22,517,040.00	\$11,258,520.00	0.017240	\$194,096.88
GILMER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.005500	\$0.00
COUNTY UNINCORPORATED	8	6,140.41	\$5,706,360.00	\$5,706,360.00	\$3,893,165.00	\$1,946,582.50	0.005500	\$14,036.72
SCHOOL		0.00	\$5,706,360.00	\$5,706,360.00	\$3,698,995.00	\$1,849,497.50	0.011099	\$27,751.09
GLASCOCK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012154	\$0.00
COUNTY UNINCORPORATED	55	15,124.42	\$5,016,314.00	\$5,016,314.00	\$2,168,118.00	\$1,084,059.00	0.012154	\$25,008.02
SCHOOL		0.00	\$5,016,314.00	\$5,016,314.00	\$2,168,118.00	\$1,084,059.00	0.015069	\$32,475.60
GLYNN								
COUNTY UNINCORPORATED - JEKYLL ISLAND		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000	\$0.00
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.004119	\$0.00
COUNTY UNINCORPORATED	84	30,492.90	\$14,883,080.00	\$14,883,080.00	\$10,967,107.00	\$5,483,553.50	0.004119	\$27,590.70
SCHOOL		0.00	\$14,883,080.00	\$14,883,080.00	\$10,967,107.00	\$5,483,553.50	0.015650	\$89,490.54
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	\$3,300,920.00	\$1,952,183.00	\$976,091.50	0.009515	\$10,247.32

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	\$3,300,920.00	\$3,300,920.00	\$1,952,183.00	\$976,091.50	0.017500	\$19,273.58
GRADY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017383	\$0.00
COUNTY UNINCORPORATED	62	39,171.03	\$21,605,421.00	\$21,605,421.00	\$12,951,723.00	\$6,475,861.50	0.017383	\$114,011.32
SCHOOL		0.00	\$21,605,421.00	\$21,605,421.00	\$12,951,723.00	\$6,475,861.50	0.013400	\$90,746.06
GREENE								
COUNTY FIRE - LIBERTY		0.00	\$1,769,200.00	\$1,769,200.00	\$1,260,670.00	\$630,335.00	0.000631	\$402.82
COUNTY FIRE - OLD SALEM		0.00	\$7,800,720.00	\$7,800,720.00	\$7,128,128.00	\$3,564,064.00	0.001005	\$5,381.91
COUNTY FIRE - WALKER CHURCH		0.00	\$520,280.00	\$520,280.00	\$407,505.00	\$203,752.50	0.000581	\$162.45
COUNTY INCORPORATED	2	292.82	\$282,880.00	\$282,880.00	\$208,633.00	\$104,316.50	0.004895	\$510.63
COUNTY UNINCORPORATED	191	53,626.57	\$44,405,320.00	\$44,405,320.00	\$31,763,338.00	\$15,881,669.00	0.004895	\$98,308.33
SCHOOL		0.00	\$44,688,200.00	\$44,688,200.00	\$31,971,971.00	\$15,985,985.50	0.011648	\$247,434.63
WHITE PLAINS	1	84.63	\$78,440.00	\$78,440.00	\$56,140.00	\$28,070.00	0.000000	\$0.00
WOODVILLE	1	208.19	\$204,440.00	\$204,440.00	\$152,493.00	\$76,246.50	0.000000	\$0.00
HABERSHAM								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012682	\$0.00
COUNTY UNINCORPORATED	8	892.17	\$2,129,472.00	\$2,129,472.00	\$1,839,128.00	\$919,564.00	0.012682	\$11,936.07
COUNTY WIDE HOSPITAL		0.00	\$2,129,472.00	\$1,839,128.00	\$1,839,128.00	\$774,392.00	0.000000	\$0.00
SCHOOL		0.00	\$2,129,472.00	\$2,129,472.00	\$1,839,128.00	\$919,564.00	0.011726	\$11,679.21
HALL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.004141	\$0.00
COUNTY UNINC FIRE DISTRICT		0.00	\$13,534,160.00	\$13,534,160.00	\$10,766,769.00	\$5,383,384.50	0.002650	\$14,265.97
COUNTY UNINCORPORATED	5	8,382.12	\$13,534,160.00	\$13,534,160.00	\$10,766,769.00	\$5,383,384.50	0.004141	\$22,292.60

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	\$13,534,160.00	\$13,534,160.00	\$10,766,769.00	\$5,383,384.50	0.015990	\$86,080.32
HANCOCK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017685	\$0.00
COUNTY UNINCORPORATED	254	76,457.63	\$35,357,977.00	\$35,357,977.00	\$17,513,040.00	\$11,669,562.71	0.017685	\$206,376.22
SCHOOL		0.00	\$35,357,977.00	\$35,357,977.00	\$17,513,040.00	\$11,734,199.28	0.014202	\$166,649.10
HARALSON								
COUNTY INCORPORATED	1	201.00	\$143,594.00	\$143,594.00	\$103,375.00	\$51,687.50	0.009642	\$769.41
COUNTY UNINCORPORATED	69	23,509.88	\$11,795,698.00	\$11,795,698.00	\$6,525,093.00	\$3,262,546.50	0.009642	\$39,609.67
SCHOOL		0.00	\$11,939,292.00	\$11,939,292.00	\$6,628,468.00	\$3,314,234.00	0.014548	\$60,302.50
TALLAPOOSA	1	201.00	\$143,594.00	\$143,594.00	\$103,375.00	\$51,687.50	0.006906	\$538.17
HARRIS								
COUNTY INC - OTHER	2	104.96	\$140,592.00	\$140,592.00	\$119,676.00	\$59,838.00	0.009130	\$621.70
COUNTY INC - WEST POINT		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.005478	\$0.00
COUNTY UNINCORPORATED	198	71,555.39	\$48,845,728.00	\$48,845,728.00	\$34,206,365.00	\$17,103,182.50	0.009130	\$191,004.48
SCHOOL		0.00	\$48,986,320.00	\$48,986,320.00	\$34,326,041.00	\$17,163,020.50	0.016500	\$364,134.88
SHILOH	2	104.96	\$140,592.00	\$140,592.00	\$119,676.00	\$59,838.00	0.010702	\$640.39
HEARD								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006420	\$0.00
COUNTY UNINCORPORATED	67	32,716.28	\$15,824,612.00	\$15,824,612.00	\$7,233,503.00	\$3,616,751.50	0.006420	\$31,962.30
SCHOOL		0.00	\$15,824,612.00	\$15,824,612.00	\$7,233,503.00	\$3,616,751.50	0.014454	\$72,298.08
HENRY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008699	\$0.00
COUNTY UNINCORPORATED	3	1,071.42	\$1,103,240.00	\$1,103,240.00	\$798,840.00	\$399,420.00	0.008699	\$3,474.55

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	\$1,103,240.00	\$1,103,240.00	\$798,840.00	\$399,420.00	0.020000	\$7,988.40
HOUSTON								
COUNTY FIRE DISTRICT		0.00	\$20,628,935.00	\$20,628,935.00	\$13,978,504.00	\$6,989,252.00	0.001177	\$8,281.85
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009810	\$0.00
COUNTY UNINCORPORATED	63	32,255.83	\$20,628,935.00	\$20,628,935.00	\$13,978,504.00	\$6,989,252.00	0.009810	\$69,207.77
SCHOOL		0.00	\$20,628,935.00	\$20,628,935.00	\$13,978,504.00	\$6,989,252.00	0.013183	\$92,925.67
IRWIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014868	\$0.00
COUNTY UNINC INDUSTRIAL AUTH		0.00	\$6,241,629.00	\$6,241,629.00	\$2,796,080.00	\$1,398,040.00	0.000950	\$1,328.14
COUNTY UNINCORPORATED	49	16,724.08	\$6,241,629.00	\$6,241,629.00	\$2,796,080.00	\$1,398,040.00	0.014868	\$20,786.06
SCHOOL		0.00	\$6,241,629.00	\$6,241,629.00	\$2,796,080.00	\$1,398,040.00	0.015682	\$21,924.06
JACKSON								
COUNTY FIRE - SOUTH JACKSON		0.00	\$250,320.00	\$250,320.00	\$176,654.00	\$88,327.00	0.001800	\$169.78
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009138	\$0.00
COUNTY UNINCORPORATED	1	202.11	\$250,320.00	\$250,320.00	\$176,654.00	\$88,327.00	0.007800	\$756.84
SCHOOL		0.00	\$250,320.00	\$250,320.00	\$176,654.00	\$88,327.00	0.016576	\$1,583.21
JASPER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012159	\$0.00
COUNTY UNINCORPORATED	137	51,140.97	\$44,740,138.00	\$44,740,138.00	\$34,200,855.00	\$24,359,203.86	0.012159	\$395,418.62
SCHOOL		0.00	\$44,740,138.00	\$44,740,138.00	\$34,200,855.00	\$24,417,116.43	0.014801	\$468,568.68
JEFF DAVIS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015380	\$0.00
COUNTY UNINCORPORATED	71	50,611.00	\$14,296,693.00	\$14,296,693.00	\$4,602,155.00	\$2,301,077.50	0.015380	\$35,390.57

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
DENTON (UNINC)	1	14.00	\$5,600.00	\$5,600.00	\$1,634.00	\$817.00	0.000000	\$0.00
SCHOOL		0.00	\$14,296,693.00	\$14,296,693.00	\$4,602,155.00	\$2,301,077.50	0.014000	\$32,215.08
JEFFERSON								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016042	\$0.00
COUNTY UNINCORPORATED	167	72,880.50	\$27,337,284.00	\$27,337,284.00	\$11,360,046.00	\$5,680,023.00	0.016042	\$137,744.49
SCHOOL		0.00	\$27,337,284.00	\$27,337,284.00	\$11,360,046.00	\$5,680,023.00	0.015286	\$126,534.94
JENKINS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008695	\$0.00
COUNTY UNINCORPORATED	144	54,025.77	\$20,402,180.00	\$20,402,180.00	\$10,394,076.00	\$6,256,390.83	0.008695	\$82,032.60
SCHOOL		0.00	\$20,402,180.00	\$20,402,180.00	\$10,394,076.00	\$6,289,371.83	0.014875	\$133,368.44
JOHNSON								
COUNTY INCORPORATED	3	175.72	\$104,549.00	\$104,549.00	\$61,162.00	\$32,255.15	0.013873	\$560.92
COUNTY UNINCORPORATED	102	28,813.33	\$12,486,450.00	\$12,486,450.00	\$5,923,808.00	\$3,124,052.49	0.013873	\$54,431.92
KITE	1	41.00	\$24,674.00	\$24,674.00	\$14,712.00	\$7,356.00	0.008083	\$59.46
SCHOOL		0.00	\$12,590,999.00	\$12,590,999.00	\$5,984,970.00	\$3,196,348.71	0.014500	\$56,498.40
WRIGHTSVILLE	2	134.72	\$79,875.00	\$79,875.00	\$46,450.00	\$23,225.00	0.011402	\$264.81
JONES								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.017619	\$0.00
COUNTY UNINCORPORATED	168	46,750.62	\$35,975,014.00	\$35,975,015.00	\$25,933,067.00	\$14,598,695.58	0.016172	\$251,392.46
SCHOOL		0.00	\$35,975,014.00	\$35,975,015.00	\$25,933,067.00	\$14,779,229.80	0.017965	\$282,369.21
LAMAR								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011005	\$0.00
COUNTY UNINCORPORATED	35	12,341.32	\$8,205,186.00	\$8,205,186.00	\$5,096,013.00	\$2,548,006.50	0.011005	\$28,040.81

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	\$8,205,186.00	\$8,205,186.00	\$5,096,013.00	\$2,548,006.50	0.015101	\$38,477.45
LANIER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015369	\$0.00
COUNTY UNINCORPORATED	48	25,239.61	\$11,219,800.00	\$11,219,800.00	\$6,852,818.00	\$3,878,445.77	0.015369	\$68,631.27
SCHOOL		0.00	\$11,219,800.00	\$11,219,800.00	\$6,852,818.00	\$3,907,869.06	0.016383	\$73,648.99
LAURENS								
COUNTY INCORPORATED	1	122.21	\$62,243.00	\$62,243.00	\$40,506.00	\$20,253.00	0.006754	\$136.79
COUNTY UNINCORPORATED	122	44,344.90	\$15,043,504.00	\$15,043,504.00	\$5,325,608.00	\$2,662,804.00	0.006754	\$18,174.75
EAST DUBLIN 47%	1	122.21	\$62,243.00	\$62,243.00	\$40,506.00	\$20,253.00	0.003650	\$73.92
SCHOOL		0.00	\$15,105,747.00	\$15,105,747.00	\$5,366,114.00	\$2,683,057.00	0.014485	\$38,864.08
LEE								
COUNTY INCORPORATED	1	30.00	\$14,320.00	\$14,320.00	\$5,116.00	\$2,558.00	0.012406	\$64.08
COUNTY UNINCORPORATED	98	52,505.05	\$39,072,680.00	\$39,072,680.00	\$27,397,050.00	\$13,698,525.00	0.012406	\$189,212.71
LEESBURG	1	30.00	\$14,320.00	\$14,320.00	\$5,116.00	\$2,558.00	0.004699	\$23.77
SCHOOL		0.00	\$39,087,000.00	\$39,087,000.00	\$27,402,166.00	\$13,701,083.00	0.014971	\$234,542.12
LIBERTY								
COUNTY INC - HINESVILLE		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014800	\$0.00
COUNTY INC - OTHER	5	1,795.35	\$787,118.00	\$787,118.00	\$518,267.00	\$259,133.50	0.017400	\$4,508.92
COUNTY UNINCORPORATED	60	25,466.24	\$9,369,848.00	\$9,369,848.00	\$5,413,283.00	\$2,706,641.50	0.017400	\$61,808.34
COUNTY WIDE HOSPITAL		0.00	\$10,156,966.00	\$10,156,966.00	\$5,931,550.00	\$2,965,775.00	0.003843	\$15,569.71
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$10,156,966.00	\$10,156,966.00	\$5,931,550.00	\$2,965,775.00	0.002000	\$8,102.90
FLEMINGTON	2	489.38	\$175,988.00	\$175,988.00	\$107,945.00	\$53,972.50	0.000000	\$0.00
MIDWAY	1	295.00	\$147,799.00	\$147,799.00	\$103,799.00	\$51,899.50	0.000000	\$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
RICEBORO	2	1,010.97	\$463,331.00	\$463,331.00	\$306,523.00	\$153,261.50	0.000000	\$0.00
SCHOOL		0.00	\$10,156,966.00	\$10,156,966.00	\$5,931,550.00	\$2,965,775.00	0.015250	\$63,883.10
LINCOLN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008400	\$0.00
COUNTY UNINCORPORATED	47	12,047.85	\$6,753,120.00	\$6,753,120.00	\$2,700,879.00	\$1,350,439.50	0.008400	\$11,343.69
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$6,753,120.00	\$6,753,120.00	\$2,700,879.00	\$1,350,439.50	0.000789	\$1,065.50
SCHOOL		0.00	\$6,753,120.00	\$6,753,120.00	\$2,700,879.00	\$1,350,439.50	0.013393	\$18,086.44
LONG								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014748	\$0.00
COUNTY UNINCORPORATED	102	77,636.27	\$23,019,360.00	\$23,019,360.00	\$11,168,597.00	\$5,584,298.50	0.014748	\$105,011.56
SCHOOL		0.00	\$23,019,360.00	\$23,019,360.00	\$11,168,597.00	\$5,584,298.50	0.014387	\$100,706.47
LOWNDES								
COUNTY INCORPORATED	1	530.24	\$187,674.00	\$187,674.00	\$96,227.00	\$48,113.50	0.007961	\$410.20
COUNTY UNINCORPORATED	69	73,319.38	\$37,604,340.00	\$37,604,340.00	\$24,707,200.00	\$12,353,600.00	0.007961	\$98,347.01
IND SCHOOL VALDOSTA		0.00	\$187,674.00	\$187,674.00	\$96,227.00	\$48,113.50	0.015787	\$807.58
SCHOOL		0.00	\$37,604,340.00	\$37,604,340.00	\$24,707,200.00	\$12,353,600.00	0.015168	\$187,379.40
VALDOSTA	1	530.24	\$187,674.00	\$187,674.00	\$96,227.00	\$48,113.50	0.007796	\$393.28
LUMPKIN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011281	\$0.00
COUNTY UNINCORPORATED	3	1,606.81	\$2,697,483.00	\$2,697,483.00	\$2,147,687.00	\$1,073,843.50	0.009389	\$15,253.05
SCHOOL		0.00	\$2,697,483.00	\$2,697,483.00	\$2,147,687.00	\$1,073,843.50	0.014710	\$23,573.51
MACON								
COUNTY INCORPORATED	1	222.59	\$138,376.00	\$138,376.00	\$67,336.00	\$33,668.00	0.012098	\$407.32

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	68	24,231.62	\$13,108,249.00	\$13,108,249.00	\$7,218,926.00	\$3,609,463.00	0.011082	\$41,754.55
MONTEZUMA	1	222.59	\$138,376.00	\$138,376.00	\$67,336.00	\$33,668.00	0.013000	\$437.68
SCHOOL		0.00	\$13,246,625.00	\$13,246,625.00	\$7,286,262.00	\$3,643,131.00	0.016995	\$66,418.17
MADISON								
COMER	1	91.33	\$151,955.00	\$151,955.00	\$123,466.00	\$61,733.00	0.004000	\$246.93
COUNTY INCORPORATED	1	91.33	\$151,955.00	\$151,955.00	\$123,466.00	\$61,733.00	0.011499	\$709.87
COUNTY UNINCORPORATED	17	3,801.03	\$3,931,854.00	\$3,931,854.00	\$2,585,937.00	\$1,292,968.50	0.011092	\$14,579.16
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$4,083,809.00	\$4,083,809.00	\$2,709,403.00	\$1,354,701.50	0.001000	\$1,354.70
SCHOOL		0.00	\$4,083,809.00	\$4,083,809.00	\$2,709,403.00	\$1,354,701.50	0.015490	\$20,984.33
MARION								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009320	\$0.00
COUNTY UNINCORPORATED	172	67,823.44	\$30,412,896.00	\$30,412,896.00	\$15,543,559.00	\$12,289,465.20	0.007160	\$111,391.24
SCHOOL		0.00	\$30,412,896.00	\$30,412,896.00	\$15,543,559.00	\$12,321,566.65	0.014940	\$234,149.47
MCDUFFIE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007809	\$0.00
COUNTY UNINCORPORATED	72	21,564.33	\$13,092,547.00	\$13,092,547.00	\$8,902,528.00	\$4,451,264.00	0.007809	\$37,473.69
SCHOOL		0.00	\$13,092,547.00	\$13,092,547.00	\$8,902,528.00	\$4,451,264.00	0.017717	\$84,717.56
MCINTOSH								
COUNTY INCORPORATED	5	1,219.51	\$626,280.00	\$626,280.00	\$443,198.00	\$221,599.00	0.009891	\$2,340.20
COUNTY UNINCORPORATED	54	61,667.62	\$20,001,680.00	\$20,001,680.00	\$10,942,361.00	\$5,471,180.50	0.009891	\$54,115.45
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$20,627,960.00	\$20,627,960.00	\$11,385,559.00	\$5,692,779.50	0.000976	\$5,556.15
DARIEN 100%	5	1,219.51	\$1,565,700.00	\$1,565,700.00	\$1,107,995.00	\$553,997.50	0.003007	\$1,849.22
SCHOOL		0.00	\$20,627,960.00	\$20,627,960.00	\$11,385,559.00	\$5,692,779.50	0.016972	\$96,617.85

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
MERIWETHER								
COUNTY INCORPORATED	9	599.04	\$681,280.00	\$681,280.00	\$519,759.00	\$406,005.98	0.013034	\$5,291.88
COUNTY UNINCORPORATED	193	58,878.12	\$58,908,521.00	\$58,908,521.00	\$43,443,572.00	\$33,935,632.08	0.013034	\$442,317.03
GAY	3	115.37	\$145,120.00	\$145,120.00	\$112,648.00	\$56,324.00	0.002130	\$123.86
GREENVILLE	4	112.78	\$124,440.00	\$124,440.00	\$98,700.00	\$49,350.00	0.015661	\$772.87
LUTHERSVILLE	1	22.00	\$39,160.00	\$39,160.00	\$34,484.00	\$17,242.00	0.009883	\$170.45
MANCHESTER	1	348.89	\$372,560.00	\$372,560.00	\$273,927.00	\$136,963.50	0.017063	\$2,337.01
SCHOOL		0.00	\$59,589,801.00	\$59,589,801.00	\$43,963,331.00	\$34,452,574.76	0.017699	\$609,776.12
MILLER								
COLQUITT	2	1,276.02	\$643,177.00	\$643,177.00	\$355,806.00	\$177,903.00	0.009560	\$1,700.75
COUNTY INCORPORATED	2	1,276.02	\$643,177.00	\$643,177.00	\$355,806.00	\$177,903.00	0.016960	\$3,017.23
COUNTY UNINCORPORATED	42	20,911.61	\$8,743,466.00	\$8,735,520.00	\$4,360,174.00	\$2,176,114.00	0.016960	\$36,906.89
SCHOOL		0.00	\$9,386,643.00	\$9,378,697.00	\$4,715,980.00	\$2,354,017.00	0.019551	\$46,023.39
MITCHELL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.018706	\$0.00
COUNTY UNINCORPORATED	47	18,823.78	\$11,564,160.00	\$11,564,160.00	\$7,514,725.00	\$3,757,362.50	0.018706	\$70,285.22
SCHOOL		0.00	\$11,564,160.00	\$11,564,160.00	\$7,514,725.00	\$3,757,362.50	0.016086	\$60,440.93
MONROE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012050	\$0.00
COUNTY UNINCORPORATED	138	47,576.43	\$24,514,312.00	\$24,514,312.00	\$14,021,829.00	\$7,010,914.50	0.012050	\$174,699.50
SCHOOL		0.00	\$24,514,312.00	\$24,514,312.00	\$14,021,829.00	\$7,010,914.50	0.015024	\$210,838.80
MONTGOMERY								
ALSTON	1	37.19	\$20,030.00	\$20,030.00	\$12,158.00	\$6,079.00	0.000000	\$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 INCORPORATED	3	420.69	\$174,022.00	\$174,022.00	\$70,037.00	\$35,018.50	0.014878	\$646.15
COUNTY UNINCORPORATED	47	22,712.42	\$6,713,315.00	\$6,713,315.00	\$2,552,266.00	\$1,276,133.00	0.014878	\$21,467.92
MT VERNON	2	383.50	\$153,992.00	\$153,992.00	\$60,645.00	\$30,322.50	0.000000	\$0.00
SCHOOL		0.00	\$6,887,337.00	\$6,887,337.00	\$2,744,375.00	\$1,372,187.50	0.015000	\$25,527.78
MORGAN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010580	\$0.00
COUNTY UNINCORPORATED	126	30,495.08	\$23,858,851.00	\$23,858,851.00	\$17,434,295.00	\$8,717,147.50	0.010580	\$238,012.72
SCHOOL		0.00	\$23,858,851.00	\$23,858,851.00	\$17,434,295.00	\$8,717,147.50	0.013882	\$312,588.97
MURRAY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.008490	\$0.00
COUNTY UNINCORPORATED	15	5,778.41	\$3,066,760.00	\$3,066,760.00	\$1,725,132.00	\$862,566.00	0.008490	\$8,219.03
SCHOOL		0.00	\$3,066,760.00	\$3,066,760.00	\$1,725,132.00	\$862,566.00	0.015500	\$14,675.31
MUSCOGEE								
COUNTY URBAN SVC - 1, 5, 6, 7		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016680	\$0.00
COUNTY USD 1 - URBAN		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016680	\$0.00
COUNTY USD 2 - RURAL	1	140.50	\$134,057.00	\$134,057.00	\$98,870.00	\$49,435.00	0.010700	\$534.75
COUNTY USD 4 - FTBENNING		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009800	\$0.00
SCHOOL		0.00	\$134,057.00	\$134,057.00	\$98,870.00	\$49,435.00	0.023321	\$1,154.64
NEWTON								
COUNTY FIRE DISTRICT		0.00	\$10,226,640.00	\$10,226,640.00	\$8,200,313.00	\$4,100,156.50	0.000892	\$3,810.80
COUNTY INCORPORATED	1	217.78	\$463,400.00	\$463,400.00	\$413,876.00	\$206,938.00	0.009454	\$2,014.72
COUNTY UNINCORPORATED	15	8,721.62	\$10,226,640.00	\$10,226,640.00	\$8,200,313.00	\$4,100,156.50	0.009454	\$44,344.81
IND SCHOOL SOCIAL CIRCLE		0.00	\$463,400.00	\$463,400.00	\$413,876.00	\$206,938.00	0.018722	\$3,874.29

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	\$10,226,640.00	\$10,226,640.00	\$8,200,313.00	\$4,100,156.50	0.016788	\$74,908.28
SOCIAL CIRCLE	1	217.78	\$463,400.00	\$463,400.00	\$413,876.00	\$206,938.00	0.007900	\$1,634.81
OCONEE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.006804	\$0.00
COUNTY UNINCORPORATED	2	335.00	\$292,236.00	\$292,236.00	\$174,264.00	\$87,132.00	0.005954	\$786.55
SCHOOL		0.00	\$292,236.00	\$292,236.00	\$174,264.00	\$87,132.00	0.015500	\$2,025.07
OGLETHORPE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007029	\$0.00
COUNTY UNINCORPORATED	181	55,534.29	\$29,665,800.00	\$29,665,800.00	\$11,580,998.00	\$5,790,499.00	0.006363	\$50,215.15
SCHOOL		0.00	\$29,665,800.00	\$29,665,800.00	\$11,580,998.00	\$5,790,499.00	0.016650	\$127,167.44
PAULDING								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.004220	\$0.00
COUNTY UNINCORPORATED	6	2,405.46	\$3,899,720.00	\$3,899,720.00	\$3,347,977.00	\$1,673,988.50	0.004220	\$10,784.45
SCHOOL		0.00	\$3,899,720.00	\$3,899,720.00	\$3,347,977.00	\$1,673,988.50	0.017750	\$39,711.92
PEACH								
BYRON	1	583.61	\$507,440.00	\$507,440.00	\$394,204.00	\$197,102.00	0.009000	\$1,773.92
COUNTY INCORPORATED	1	583.61	\$507,440.00	\$507,440.00	\$394,204.00	\$197,102.00	0.012441	\$2,452.15
COUNTY UNINCORPORATED	8	2,619.34	\$2,057,760.00	\$2,565,200.00	\$1,519,884.00	\$1,013,662.00	0.012441	\$12,610.97
SCHOOL		0.00	\$2,565,200.00	\$2,565,200.00	\$1,914,088.00	\$957,044.00	0.014479	\$13,857.04
PICKENS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007438	\$0.00
COUNTY UNINCORPORATED	17	8,781.26	\$13,517,030.00	\$13,517,030.00	\$10,464,522.00	\$5,232,261.00	0.007438	\$41,579.70
SCHOOL		0.00	\$13,517,030.00	\$13,517,030.00	\$10,464,522.00	\$5,232,261.00	0.012900	\$74,406.29

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
PIERCE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011128	\$0.00
COUNTY UNINCORPORATED	53	33,770.53	\$9,205,559.00	\$9,205,559.00	\$3,210,619.00	\$1,605,309.50	0.011128	\$17,863.88
SCHOOL		0.00	\$9,205,559.00	\$9,205,559.00	\$3,210,619.00	\$1,605,309.50	0.015894	\$25,514.79
PIKE								
COUNTY INCORPORATED	1	0.72	\$4,342.00	\$4,342.00	\$4,073.00	\$2,036.50	0.011986	\$24.41
COUNTY UNINCORPORATED	28	10,542.85	\$10,769,435.00	\$10,769,435.00	\$8,200,321.00	\$4,100,160.50	0.011986	\$49,327.68
MOLENA	1	0.72	\$4,342.00	\$4,342.00	\$4,073.00	\$2,036.50	0.012000	\$24.44
SCHOOL		0.00	\$10,773,777.00	\$10,773,777.00	\$8,204,394.00	\$4,102,197.00	0.015740	\$64,758.96
POLK								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009805	\$0.00
COUNTY UNINCORPORATED	46	14,142.64	\$6,708,025.00	\$6,708,025.00	\$3,084,409.00	\$1,542,204.50	0.009805	\$16,157.65
SCHOOL		0.00	\$6,708,025.00	\$6,708,025.00	\$3,084,409.00	\$1,542,204.50	0.013927	\$22,872.77
PULASKI								
COUNTY FIRE DIST - UNINC		0.00	\$4,112,890.00	\$4,112,890.00	\$1,288,318.00	\$644,159.00	0.000749	\$583.08
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.013963	\$0.00
COUNTY UNINCORPORATED	28	13,276.46	\$4,112,890.00	\$4,112,890.00	\$1,288,318.00	\$644,159.00	0.013963	\$10,886.80
SCHOOL		0.00	\$4,112,890.00	\$4,112,890.00	\$1,288,318.00	\$644,159.00	0.013901	\$10,838.28
PUTNAM								
COUNTY INCORPORATED	13	1,469.90	\$1,082,741.00	\$1,082,741.00	\$761,275.00	\$380,637.50	0.006779	\$3,228.38
COUNTY UNINCORPORATED	139	38,174.24	\$32,282,006.00	\$32,282,006.00	\$23,829,132.00	\$11,914,566.00	0.006779	\$91,329.54
EATONTON	13	1,469.90	\$1,082,741.00	\$1,082,741.00	\$761,275.00	\$380,637.50	0.011544	\$4,911.41
SCHOOL		0.00	\$33,364,747.00	\$33,364,747.00	\$24,590,407.00	\$12,295,203.50	0.012900	\$181,315.46

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
QUITMAN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014412	\$0.00
COUNTY UNINCORPORATED	140	61,214.27	\$23,433,725.00	\$23,433,725.00	\$12,158,376.00	\$10,634,404.53	0.014412	\$201,345.75
SCHOOL		0.00	\$23,433,725.00	\$23,433,725.00	\$12,158,376.00	\$10,785,795.99	0.013986	\$190,344.09
RANDOLPH								
COUNTY INCORPORATED	5	68.67	\$27,816.00	\$27,816.00	\$13,595.00	\$9,087.63	0.019436	\$219.37
COUNTY UNINCORPORATED	179	73,355.04	\$25,892,360.00	\$25,892,360.00	\$11,310,733.00	\$7,560,703.18	0.018253	\$173,738.40
CUTHBERT	5	68.67	\$27,816.00	\$27,816.00	\$13,595.00	\$6,797.50	0.009000	\$61.18
SCHOOL		0.00	\$25,920,176.00	\$25,920,176.00	\$11,324,328.00	\$7,870,952.22	0.017131	\$178,856.32
RICHMOND								
BLYTHE	1	20.00	\$27,400.00	\$27,400.00	\$22,200.00	\$11,100.00	0.000000	\$0.00
COUNTY FIRE - BLYTHE		0.00	\$27,400.00	\$27,400.00	\$22,200.00	\$11,100.00	0.002226	\$24.71
COUNTY FIRE - UNINC		0.00	\$5,004,681.00	\$5,004,681.00	\$1,764,974.00	\$882,487.00	0.001733	\$1,896.92
COUNTY INCORPORATED	1	20.00	\$27,400.00	\$27,400.00	\$22,200.00	\$11,100.00	0.007986	\$88.64
COUNTY UNINCORPORATED	16	13,156.12	\$5,004,681.00	\$5,004,681.00	\$1,764,974.00	\$882,487.00	0.007986	\$8,726.94
COUNTY WIDE CAPITAL OUTLAY		0.00	\$5,032,081.00	\$5,032,081.00	\$1,787,174.00	\$893,587.00	0.000637	\$702.44
SCHOOL		0.00	\$5,032,081.00	\$5,032,081.00	\$1,787,174.00	\$893,587.00	0.017650	\$18,957.61
SCHLEY								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010518	\$0.00
COUNTY UNINCORPORATED	73	29,809.01	\$15,232,270.00	\$15,232,270.00	\$8,536,421.00	\$6,290,951.36	0.010518	\$66,168.23
SCHOOL		0.00	\$15,232,270.00	\$15,232,270.00	\$8,536,421.00	\$6,304,766.02	0.014242	\$89,792.48
SCREVEN								
COUNTY INCORPORATED	2	298.45	\$162,760.00	\$162,760.00	\$82,765.00	\$64,427.93	0.012312	\$793.24

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	314	133,815.33	\$60,475,784.00	\$60,475,784.00	\$32,872,767.00	\$25,589,614.41	0.012312	\$345,483.52
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$60,638,544.00	\$60,638,544.00	\$32,955,532.00	\$25,654,042.34	0.001000	\$25,934.11
ROCKY FORD	2	298.45	\$162,760.00	\$162,760.00	\$82,765.00	\$41,382.50	0.005000	\$206.91
SCHOOL		0.00	\$60,638,544.00	\$60,638,544.00	\$32,955,532.00	\$25,705,171.00	0.014307	\$402,907.29
SEMINOLE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016122	\$0.00
COUNTY UNINCORPORATED	35	20,650.03	\$17,364,317.00	\$17,364,317.00	\$12,669,211.00	\$7,760,298.38	0.016122	\$133,353.29
COUNTY WIDE LIBRARY FEES		0.00	\$17,364,317.00	\$17,364,317.00	\$12,669,211.00	\$7,677,025.44	0.000704	\$5,856.96
SCHOOL		0.00	\$17,364,317.00	\$17,364,317.00	\$12,669,211.00	\$7,827,538.83	0.015937	\$135,846.90
SPALDING								
COUNTY FIRE - UNINC		0.00	\$1,152,355.00	\$1,152,356.00	\$894,629.00	\$447,315.00	0.003482	\$1,557.55
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016138	\$0.00
COUNTY UNINCORPORATED	13	961.12	\$1,152,355.00	\$1,152,356.00	\$894,629.00	\$447,315.00	0.016138	\$7,218.77
SCHOOL		0.00	\$1,152,355.00	\$1,152,356.00	\$894,629.00	\$447,315.00	0.016742	\$7,488.95
STEPHENS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.014050	\$0.00
COUNTY UNINCORPORATED	1	1,236.18	\$652,043.00	\$652,043.00	\$260,180.00	\$130,090.00	0.014050	\$2,190.13
SCHOOL		0.00	\$652,043.00	\$652,043.00	\$260,180.00	\$130,090.00	0.015720	\$2,456.20
STEWART								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011596	\$0.00
COUNTY UNINCORPORATED	332	173,619.00	\$47,066,217.00	\$46,731,250.00	\$12,344,234.00	\$8,994,121.25	0.011596	\$121,236.58
SCHOOL		0.00	\$47,066,217.00	\$46,731,250.00	\$12,344,234.00	\$9,011,701.43	0.015027	\$157,359.90
SUMTER								

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		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012155	\$0.00
COUNTY UNINCORPORATED	122	51,230.92	\$23,579,400.00	\$23,579,400.00	\$10,840,405.00	\$5,420,202.50	0.012155	\$73,020.90
SCHOOL		0.00	\$23,579,400.00	\$23,579,400.00	\$10,840,405.00	\$5,420,202.50	0.018065	\$106,326.55
TALBOT								
COUNTY INCORPORATED	5	294.56	\$142,033.00	\$142,033.00	\$74,397.00	\$51,368.55	0.017440	\$1,306.17
COUNTY UNINCORPORATED	244	74,421.74	\$29,834,296.00	\$29,834,296.00	\$12,584,467.00	\$8,689,138.85	0.017440	\$180,940.90
GENEVA	1	20.83	\$9,458.00	\$9,458.00	\$4,216.00	\$2,108.00	0.005418	\$11.42
JUNCTION CITY	4	273.73	\$132,575.00	\$132,575.00	\$70,181.00	\$35,090.50	0.002110	\$131.22
SCHOOL		0.00	\$29,976,329.00	\$29,976,329.00	\$12,658,864.00	\$8,790,560.94	0.013356	\$146,987.16
TALIAFERRO								
COUNTY INCORPORATED	4	307.39	\$155,000.00	\$155,000.00	\$81,174.00	\$70,523.79	0.021689	\$1,584.81
COUNTY UNINCORPORATED	187	54,906.75	\$21,272,600.00	\$21,272,600.00	\$9,227,838.00	\$8,017,124.51	0.020431	\$241,165.80
SCHOOL		0.00	\$21,427,600.00	\$21,427,600.00	\$9,309,012.00	\$8,105,183.02	0.017990	\$213,989.49
SHARON	4	307.39	\$155,000.00	\$155,000.00	\$81,174.00	\$59,819.45	0.000000	\$0.00
TATTNALL								
COUNTY INCORPORATED	3	200.21	\$68,144.00	\$68,144.00	\$25,573.00	\$12,786.50	0.013989	\$180.53
COUNTY UNINCORPORATED	68	42,207.85	\$12,585,780.00	\$12,548,820.00	\$5,695,195.00	\$2,829,117.50	0.013989	\$43,286.55
GLENNVILLE	1	32.40	\$18,452.00	\$18,452.00	\$11,330.00	\$5,665.00	0.007612	\$48.79
MANASSAS	1	47.00	\$15,472.00	\$15,472.00	\$1,277.00	\$638.50	0.002549	\$3.45
REIDSVILLE	1	120.81	\$34,220.00	\$34,220.00	\$12,966.00	\$6,483.00	0.006806	\$44.12
SCHOOL		0.00	\$12,653,924.00	\$12,616,964.00	\$5,720,768.00	\$2,841,904.00	0.014000	\$43,323.78
TAYLOR								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.010320	\$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	136	39,434.98	\$14,729,600.00	\$14,729,600.00	\$5,066,581.00	\$2,533,290.50	0.008140	\$36,130.85
SCHOOL		0.00	\$14,729,600.00	\$14,729,600.00	\$5,066,581.00	\$2,533,290.50	0.01483	\$68,556.31
TELFAIR								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015773	\$0.00
COUNTY UNINCORPORATED	183	73,914.73	\$23,096,787.00	\$23,096,787.00	\$9,051,425.00	\$4,525,712.50	0.015773	\$78,142.79
SCHOOL		0.00	\$23,096,787.00	\$23,096,787.00	\$9,051,425.00	\$4,525,712.50	0.014000	\$70,730.84
TERRELL								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.013500	\$0.00
COUNTY UNINCORPORATED	134	35,000.13	\$14,482,326.00	\$14,482,326.00	\$6,558,696.00	\$3,279,348.00	0.013500	\$46,963.29
SCHOOL		0.00	\$14,482,326.00	\$14,482,326.00	\$6,558,696.00	\$3,279,348.00	0.017484	\$60,070.84
THOMAS								
BOSTON	1	29.85	\$43,999.00	\$43,999.00	\$35,667.00	\$17,833.50	0.011300	\$201.52
COOLIDGE	1	39.96	\$43,608.00	\$43,608.00	\$34,142.00	\$17,071.00	0.011719	\$200.06
COUNTY FIRE DIST 1		0.00	\$2,678,895.00	\$2,678,895.00	\$2,218,354.00	\$1,109,177.00	0.002661	\$3,017.99
COUNTY FIRE DIST 2		0.00	\$32,696,745.00	\$32,696,745.00	\$26,758,525.00	\$22,812,416.32	0.002561	\$59,589.31
COUNTY FIRE DIST 3		0.00	\$99,260,253.00	\$99,260,253.00	\$80,983,237.00	\$71,875,645.00	0.002107	\$159,633.59
COUNTY INCORPORATED	7	433.59	\$838,076.00	\$838,076.00	\$717,967.00	\$534,478.44	0.007850	\$4,195.66
COUNTY UNINCORPORATED	181	100,449.90	\$134,635,893.00	\$134,635,893.00	\$109,960,116.00	\$81,857,956.79	0.006081	\$537,808.39
COUNTY WIDE EMS		0.00	\$135,473,969.00	\$135,473,969.00	\$110,678,083.00	\$81,968,698.75	0.001517	\$131,937.71
IND SCHOOL THOMASVILLE		0.00	\$750,469.00	\$750,469.00	\$648,158.00	\$324,079.00	0.016414	\$5,784.42
SCHOOL		0.00	\$134,723,500.00	\$134,723,500.00	\$110,029,925.00	\$93,437,194.87	0.012533	\$1,230,018.48
THOMASVILLE	5	363.78	\$750,469.00	\$750,469.00	\$648,158.00	\$324,079.00	0.000000	\$0.00
TIFT								

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	\$1,878,043.00	\$1,878,043.00	\$1,218,505.00	\$609,252.50	0.001321	\$829.53
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.011856	\$0.00
COUNTY UNINCORPORATED	6	2,708.05	\$1,878,043.00	\$1,878,043.00	\$1,218,505.00	\$609,252.50	0.011856	\$7,657.11
SCHOOL		0.00	\$1,878,043.00	\$1,878,043.00	\$1,218,505.00	\$609,252.50	0.016505	\$10,660.01
TOOMBS								
COUNTY INCORPORATED	2	371.70	\$225,060.00	\$225,060.00	\$153,397.00	\$76,698.50	0.008040	\$616.66
COUNTY UNINCORPORATED	51	24,363.78	\$13,975,090.00	\$13,975,090.00	\$9,058,386.00	\$4,529,193.00	0.008040	\$36,414.71
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$14,200,150.00	\$14,200,150.00	\$9,211,783.00	\$4,605,891.50	0.001000	\$4,605.89
IND SCHOOL VIDALIA		0.00	\$19,150.00	\$19,150.00	\$15,604.00	\$7,802.00	0.014852	\$115.88
LYONS	1	347.70	\$205,910.00	\$205,910.00	\$137,793.00	\$68,896.50	0.003890	\$268.01
SCHOOL		0.00	\$14,181,000.00	\$14,181,000.00	\$9,196,179.00	\$4,598,089.50	0.014370	\$66,074.55
VIDALIA - TOOMBS	1	24.00	\$19,150.00	\$19,150.00	\$15,604.00	\$7,802.00	0.004160	\$32.46
TREUTLEN								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012959	\$0.00
COUNTY UNINCORPORATED	90	45,665.49	\$14,533,040.00	\$14,533,040.00	\$5,170,472.00	\$3,162,368.93	0.012959	\$59,709.07
SCHOOL		0.00	\$14,533,040.00	\$14,533,040.00	\$5,170,472.00	\$3,191,583.54	0.014010	\$64,886.90
TROUP								
COUNTY INCORPORATED	2	36.71	\$54,680.00	\$54,680.00	\$43,852.00	\$21,926.00	0.009769	\$214.20
COUNTY UNINCORPORATED	94	27,882.69	\$26,108,800.00	\$26,108,800.00	\$19,644,677.00	\$9,822,338.50	0.009769	\$103,160.21
HOGANSVILLE	2	36.71	\$54,680.00	\$54,680.00	\$43,852.00	\$21,926.00	0.007950	\$174.31
SCHOOL		0.00	\$26,163,480.00	\$26,163,480.00	\$19,688,529.00	\$9,844,264.50	0.017350	\$183,272.52
TURNER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.015984	\$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	158	28,148.15	\$12,464,706.00	\$12,464,706.00	\$4,781,017.00	\$2,390,508.50	0.015984	\$52,735.02
SCHOOL		0.00	\$12,464,706.00	\$12,464,706.00	\$4,781,017.00	\$2,390,508.50	0.015973	\$52,719.64
TWIGGS								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.019430	\$0.00
COUNTY UNINCORPORATED	169	68,918.33	\$25,992,915.00	\$25,992,915.00	\$11,941,946.00	\$7,388,465.78	0.019430	\$143,557.89
SCHOOL		0.00	\$25,992,915.00	\$25,992,915.00	\$11,941,946.00	\$7,388,465.78	0.016450	\$121,540.26
UPSON								
COUNTY INCORPORATED	1	245.00	\$158,392.00	\$158,392.00	\$99,853.00	\$49,926.50	0.007360	\$442.62
COUNTY UNINCORPORATED	146	53,843.73	\$27,784,168.00	\$27,784,168.00	\$15,583,687.00	\$7,791,843.50	0.007360	\$61,388.84
SCHOOL		0.00	\$27,942,560.00	\$27,942,560.00	\$15,683,540.00	\$7,841,770.00	0.014010	\$112,823.36
THOMASTON	1	245.00	\$158,392.00	\$158,392.00	\$99,853.00	\$49,926.50	0.003076	\$181.66
WALKER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.009921	\$0.00
COUNTY UNINCORPORATED	1	331.01	\$189,453.00	\$189,453.00	\$112,918.00	\$56,459.00	0.006828	\$555.22
SCHOOL		0.00	\$189,453.00	\$189,453.00	\$112,918.00	\$56,459.00	0.016404	\$1,157.86
WALTON								
COUNTY INCORPORATED	4	205.76	\$425,759.00	\$425,759.00	\$357,388.00	\$178,694.00	0.010413	\$2,047.52
COUNTY UNINCORPORATED	6	1,605.88	\$1,996,811.00	\$1,996,811.00	\$1,435,986.00	\$717,993.00	0.010413	\$9,762.37
IND SCHOOL SOCIAL CIRCLE		0.00	\$425,759.00	\$425,759.00	\$357,388.00	\$178,694.00	0.018722	\$4,930.60
SCHOOL		0.00	\$1,996,811.00	\$1,996,811.00	\$1,435,986.00	\$717,993.00	0.017737	\$16,637.40
SOCIAL CIRCLE	4	205.76	\$425,759.00	\$425,759.00	\$357,388.00	\$178,694.00	0.007990	\$2,048.62
WARE								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.013852	\$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	345	178,136.15	\$64,497,835.00	\$64,497,835.00	\$34,574,306.00	\$20,747,346.16	0.013852	\$287,392.24
SCHOOL		0.00	\$64,497,835.00	\$64,497,835.00	\$34,574,306.00	\$20,382,858.63	0.015022	\$306,191.30
WARREN								
CAMAK	2	119.90	\$64,435.00	\$64,435.00	\$35,095.00	\$17,547.50	0.005753	\$100.95
COUNTY INCORPORATED	4	168.96	\$92,951.00	\$92,951.00	\$51,776.00	\$39,742.44	0.012744	\$506.48
COUNTY UNINCORPORATED	199	56,946.85	\$24,283,331.00	\$24,283,331.00	\$12,653,478.00	\$9,712,610.60	0.012744	\$134,552.48
NORWOOD	2	49.06	\$28,516.00	\$28,516.00	\$16,681.00	\$8,340.50	0.003250	\$27.11
SCHOOL		0.00	\$24,376,282.00	\$24,376,282.00	\$12,705,254.00	\$9,776,454.81	0.018332	\$191,284.00
WASHINGTON								
COUNTY INCORPORATED	7	1,845.71	\$843,920.00	\$843,920.00	\$363,780.00	\$181,890.00	0.009662	\$3,512.02
COUNTY UNINCORPORATED	191	97,919.88	\$34,824,230.00	\$34,824,230.00	\$13,384,349.00	\$6,692,174.50	0.009662	\$104,638.15
OCONEE	2	1,387.91	\$563,120.00	\$563,120.00	\$0.00	\$0.00	0.000000	\$0.00
SANDERSVILLE	4	408.80	\$254,240.00	\$254,240.00	\$148,058.00	\$74,029.00	0.006600	\$769.73
SCHOOL		0.00	\$35,668,150.00	\$35,668,150.00	\$13,748,129.00	\$6,874,064.50	0.015999	\$185,213.49
TENNILLE	1	49.00	\$26,560.00	\$26,560.00	\$14,896.00	\$7,448.00	0.012255	\$91.28
WAYNE								
COUNTY INCORPORATED	1	494.53	\$158,250.00	\$158,250.00	\$72,727.00	\$48,968.73	0.014923	\$730.76
COUNTY UNINCORPORATED	209	155,876.24	\$66,263,211.00	\$66,263,211.00	\$40,591,883.00	\$27,331,430.30	0.014923	\$495,509.16
JESUP	1	494.53	\$158,250.00	\$158,250.00	\$72,727.00	\$36,363.50	0.005101	\$185.49
SCHOOL		0.00	\$66,421,461.00	\$66,421,461.00	\$40,664,610.00	\$28,990,230.98	0.016560	\$558,713.66
WEBSTER								
COUNTY INCORPORATED	3	385.20	\$150,080.00	\$150,080.00	\$54,468.00	\$45,126.30	0.008992	\$576.96
COUNTY UNINCORPORATED	110	47,050.92	\$20,654,498.00	\$20,654,498.00	\$9,654,260.00	\$7,998,476.00	0.008992	\$87,692.69

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
PRESTON	3	385.20	\$150,080.00	\$150,080.00	\$54,468.00	\$27,234.00	0.000000	\$0.00
SCHOOL		0.00	\$20,804,578.00	\$20,804,578.00	\$9,708,728.00	\$8,047,489.13	0.016943	\$166,387.82
WHEELER								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.018866	\$0.00
COUNTY UNINCORPORATED	81	43,419.85	\$13,715,200.00	\$13,715,200.00	\$5,651,423.00	\$3,311,096.52	0.015922	\$61,423.94
SCHOOL		0.00	\$13,715,200.00	\$13,715,200.00	\$5,651,423.00	\$3,340,323.43	0.015709	\$60,422.46
WHITFIELD								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.007300	\$0.00
COUNTY UNINCORPORATED	2	1,174.80	\$1,008,747.00	\$1,008,747.00	\$660,691.00	\$330,345.50	0.007300	\$2,970.64
SCHOOL		0.00	\$1,008,747.00	\$1,008,747.00	\$660,691.00	\$330,345.50	0.018756	\$7,054.37
WILCOX								
COUNTY FIRE DIST CEDAR CREEK		0.00	\$2,388,935.00	\$2,388,935.00	\$1,012,401.00	\$813,996.95	0.000500	\$407.00
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.016652	\$0.00
COUNTY UNINCORPORATED	91	36,817.70	\$14,694,143.00	\$14,694,143.00	\$6,257,999.00	\$3,128,999.50	0.016652	\$52,104.10
SCHOOL		0.00	\$14,694,143.00	\$14,694,143.00	\$6,257,999.00	\$3,128,999.50	0.014250	\$44,588.24
WILKES								
COUNTY INCORPORATED	5	239.55	\$112,915.00	\$112,915.00	\$34,983.00	\$17,491.50	0.011808	\$222.43
COUNTY UNINCORPORATED	243	85,816.16	\$38,793,832.00	\$38,793,832.00	\$10,594,784.00	\$5,297,392.00	0.011316	\$95,342.95
SCHOOL		0.00	\$38,906,747.00	\$38,906,747.00	\$10,629,767.00	\$5,314,883.50	0.017150	\$140,177.72
TIGNALL	5	239.55	\$112,915.00	\$112,915.00	\$34,983.00	\$17,491.50	0.010655	\$198.80
WILKINSON								
COUNTY INCORPORATED	1	44.00	\$15,979.00	\$15,979.00	\$10,318.00	\$5,159.00	0.014352	\$74.04
COUNTY UNINCORPORATED	105	65,079.10	\$20,923,064.00	\$20,923,064.00	\$8,020,146.00	\$4,010,073.00	0.014352	\$57,552.57

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
MCINTYRE	1	44.00	\$15,979.00	\$15,979.00	\$10,318.00	\$5,159.00	0.005663	\$29.22
SCHOOL		0.00	\$20,939,043.00	\$20,939,043.00	\$8,030,464.00	\$4,015,232.00	0.019692	\$79,067.95
WORTH								
COUNTY INCORPORATED		0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.012552	\$0.00
COUNTY UNINCORPORATED	80	90,696.47	\$63,215,720.00	\$62,991,722.00	\$42,276,040.00	\$33,530,755.98	0.012552	\$420,878.05
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$63,215,720.00	\$62,991,722.00	\$42,276,040.00	\$33,445,345.98	0.000591	\$19,766.20
SCHOOL		0.00	\$63,215,720.00	\$62,991,722.00	\$42,276,040.00	\$33,548,864.37	0.015440	\$517,994.47
Total	12,702	6,017,126.21						\$32,970,057.26

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 2016.

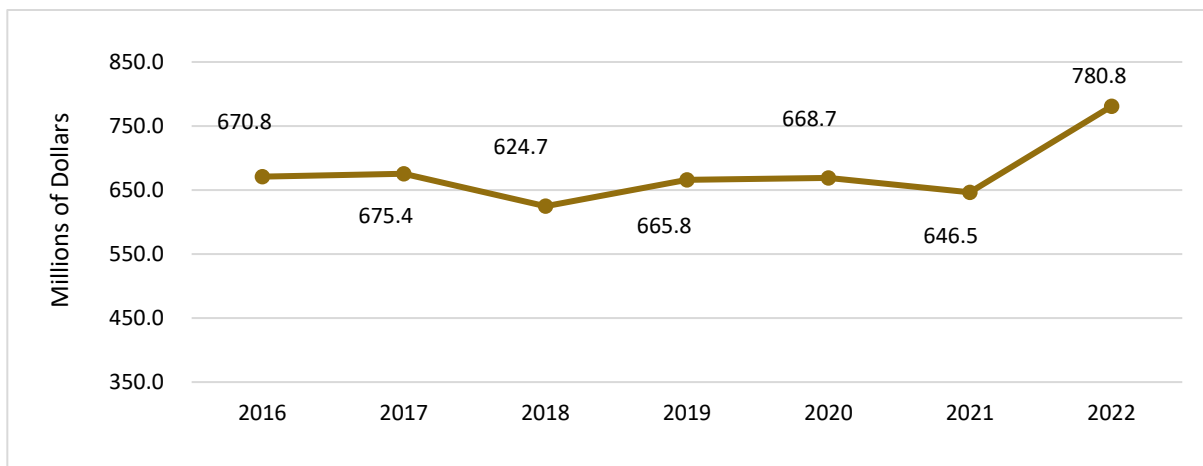


Figure 20: County and School Revenue from Timber shows the trend in value and revenue since 2016.

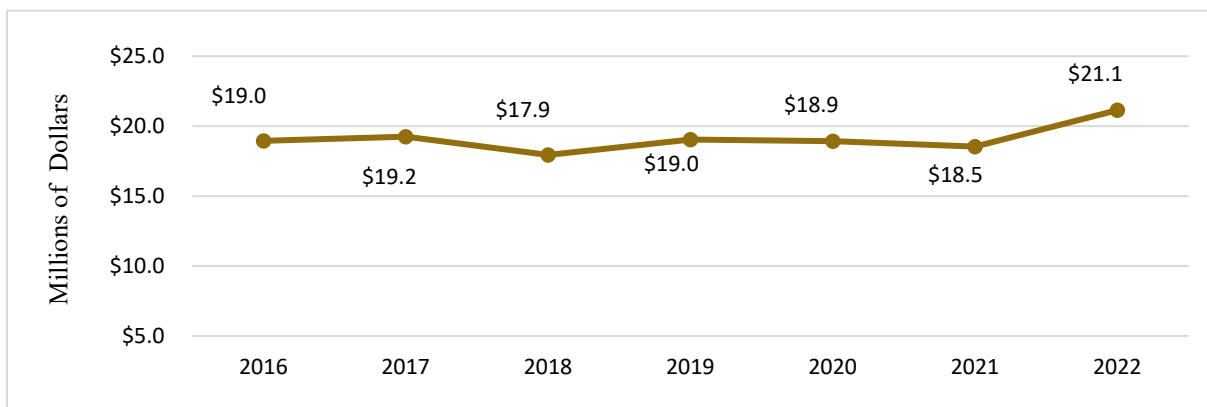


Table 9: 2021 Timber Revenue Reported on 2022 Tax Digests shows the timber revenue that was reported on the 2022 tax digests.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Appling	15,204	\$22,867,274.00	\$285,932.00	\$293,547.00	\$579,479.00
Atkinson	16,484	\$12,254,564.00	\$201,379.00	\$171,772.00	\$373,151.00
Bacon	5,611	\$4,993,675.00	\$64,878.00	\$71,175.00	\$136,053.00
Baker	2,896	\$2,026,419.00	\$22,542.00	\$28,506.00	\$51,048.00
Baldwin	0	\$5,221,226.00	\$51,847.00	\$75,395.00	\$127,242.00
Banks	1,681	\$510,591.00	\$3,581.00	\$7,148.00	\$10,729.00
Barrow	0	\$-	\$-	\$-	\$-
Bartow	0	\$2,608,609.00	\$20,765.00	\$45,468.00	\$66,233.00
Ben Hill	11,442	\$8,692,933.00	\$137,696.00	\$149,797.00	\$287,493.00
Berrien	8,085	\$3,357,644.00	\$55,636.00	\$49,962.00	\$105,598.00
Bibb	0	\$235,812.00	\$4,221.00	\$3,943.00	\$8,164.00
Bleckley	4,537	\$2,718,919.00	\$35,645.00	\$38,337.00	\$73,982.00
Brantley	1,729,366	\$8,121,655.00	\$104,818.00	\$124,261.00	\$229,079.00
Brooks	6,347	\$4,853,846.00	\$68,696.00	\$65,527.00	\$134,223.00
Bryan	7,258	\$5,064,405.00	\$37,360.00	\$76,346.00	\$113,706.00
Bulloch	18,600	\$12,512,518.00	\$142,017.00	\$103,391.00	\$245,408.00
Burke	31,163	\$13,865,913.00	\$71,229.00	\$187,550.00	\$258,779.00
Butts	1,408	\$2,855,587.00	\$34,150.00	\$40,478.00	\$74,628.00
Calhoun	3,619	\$1,612,630.00	\$24,799.00	\$30,821.00	\$55,620.00
Camden	82,788	\$13,067,251.00	\$182,942.00	\$199,276.00	\$382,218.00
Candler	9,392	\$4,667,745.00	\$57,385.00	\$65,348.00	\$122,733.00
Carroll	3,162	\$741,195.00	\$5,612.00	\$12,892.00	\$18,504.00
Catoosa	424	\$281,728.00	\$2,070.00	\$4,237.00	\$6,307.00
Charlton	35,464	\$18,639,787.00	\$259,093.00	\$269,214.00	\$528,307.00
Chatham	5,814	\$901,549.00	\$9,482.00	\$15,895.00	\$25,377.00
Chattahoochee	2,655	\$889,760.00	\$7,565.00	\$15,393.00	\$22,958.00
Chattooga	0	\$755,981.00	\$9,446.00	\$9,072.00	\$18,518.00
Cherokee	4,439	\$1,085,620.00	\$5,423.00	\$17,858.00	\$23,281.00
Clarke	160	\$50,376.00	\$660.00	\$947.00	\$1,607.00
Clay	109	\$3,356,046.00	\$63,151.00	\$44,213.00	\$107,364.00

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Clayton	0	\$-	\$-	\$-	\$-
Clinch	35,639	\$21,311,330.00	\$233,167.00	\$381,068.00	\$614,235.00
Cobb	44	\$15,000.00	\$127.00	\$284.00	\$411.00
Coffee	0	\$15,812,427.00	\$122,499.00	\$253,299.00	\$375,798.00
Colquitt	6,781	\$3,820,472.00	\$45,613.00	\$33,181.00	\$78,794.00
Columbia	5,245	\$3,131,834.00	\$16,119.00	\$54,337.00	\$70,456.00
Cook	1,102	\$584,254.00	\$6,931.00	\$8,808.00	\$15,739.00
Coweta	5,751	\$542,438.00	\$2,864.00	\$8,679.00	\$11,543.00
Crawford	18,814	\$5,462,672.00	\$71,179.00	\$81,940.00	\$153,119.00
Crisp	2,579	\$1,202,164.00	\$13,366.00	\$18,411.00	\$31,777.00
Dade	446	\$256,541.00	\$2,052.00	\$3,643.00	\$5,695.00
Dawson	1,160	\$69,566.00	\$502.00	\$988.00	\$1,490.00
Decatur	10,244	\$9,537,054.00	\$87,388.00	\$134,616.00	\$222,004.00
Dekalb	0	\$-	\$-	\$-	\$-
Dodge	29,500	\$18,346,109.00	\$215,383.00	\$256,846.00	\$472,229.00
Dooly	113,501	\$7,053,315.00	\$126,607.00	\$115,703.00	\$242,310.00
Dougherty	0	\$2,289,558.00	\$43,660.00	\$41,432.00	\$85,092.00
Douglas	0	\$19,658.00	\$247.00	\$383.00	\$630.00
Early	21,000	\$10,522,913.00	\$107,965.00	\$157,433.00	\$265,398.00
Echols	26,710	\$12,272,866.00	\$183,958.00	\$190,266.00	\$374,224.00
Effingham	0	\$10,251,449.00	\$71,135.00	\$162,075.00	\$233,210.00
Elbert	5,338	\$1,862,311.00	\$18,158.00	\$26,497.00	\$44,655.00
Emanuel	43,195	\$20,441,545.00	\$222,159.00	\$264,922.00	\$487,081.00
Evans	4,602	\$2,084,574.00	\$19,345.00	\$29,184.00	\$48,529.00
Fannin	131	\$120,946.00	\$333.00	\$900.00	\$1,233.00
Fayette	0	\$-	\$-	\$-	\$-
Floyd	5,021	\$2,151,514.00	\$20,254.00	\$38,315.00	\$58,569.00
Forsyth	0	\$-	\$-	\$-	\$-
Franklin	467	\$360,784.00	\$3,530.00	\$5,688.00	\$9,218.00
Fulton	1,003	\$201,823.00	\$1,790.00	\$800.00	\$2,590.00
Gilmer	0	\$179,141.00	\$986.00	\$1,988.00	\$2,974.00
Glascocock	4,081	\$2,886,352.00	\$35,081.00	\$43,494.00	\$78,575.00
Glynn	18,291	\$4,800,132.00	\$19,772.00	\$75,122.00	\$94,894.00

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Gordon	3,898	\$952,072.00	\$9,059.00	\$16,661.00	\$25,720.00
Grady	15,554	\$7,835,735.00	\$136,209.00	\$104,999.00	\$241,208.00
Greene	34,846	\$6,407,796.00	\$31,366.00	\$74,638.00	\$106,004.00
Gwinnett	0	\$-	\$-	\$-	\$-
Habersham	0	\$140,114.00	\$1,777.00	\$1,643.00	\$3,420.00
Hall	3,662	\$332,071.00	\$1,375.00	\$5,310.00	\$6,685.00
Hancock	22,086	\$10,578,431.00	\$187,080.00	\$150,235.00	\$337,315.00
Haralson	3,041	\$1,839,147.00	\$17,733.00	\$26,756.00	\$44,489.00
Harris	7,218	\$3,283,546.00	\$29,979.00	\$54,179.00	\$84,158.00
Hart	429	\$220,462.00	\$1,047.00	\$2,403.00	\$3,450.00
Heard	5,615	\$2,517,708.00	\$16,164.00	\$36,391.00	\$52,555.00
Henry	2,016	\$1,060,619.00	\$9,226.00	\$21,212.00	\$30,438.00
Houston	8,773	\$4,668,089.00	\$45,794.00	\$61,539.00	\$107,333.00
Irwin	18,865	\$3,971,402.00	\$59,047.00	\$62,280.00	\$121,327.00
Jackson	1,622	\$564,352.00	\$4,402.00	\$9,355.00	\$13,757.00
Jasper	15,539	\$3,038,654.00	\$36,947.00	\$44,975.00	\$81,922.00
Jeff Davis	23,852	\$10,197,744.00	\$156,841.00	\$142,768.00	\$299,609.00
Jefferson	22,002	\$9,606,203.00	\$154,102.00	\$146,840.00	\$300,942.00
Jenkins	18,209	\$7,160,045.00	\$62,257.00	\$106,506.00	\$168,763.00
Johnson	7,526	\$6,640,768.00	\$92,127.00	\$96,291.00	\$188,418.00
Jones	11,790	\$3,456,327.00	\$55,896.00	\$62,093.00	\$117,989.00
Lamar	4,298	\$2,132,613.00	\$23,469.00	\$32,205.00	\$55,674.00
Lanier	5,361	\$1,382,336.00	\$21,245.00	\$22,647.00	\$43,892.00
Laurens	60,562	\$20,968,606.00	\$141,622.00	\$303,730.00	\$445,352.00
Lee	16,366	\$4,295,404.00	\$53,289.00	\$64,306.00	\$117,595.00
Liberty	6,519	\$3,504,745.00	\$60,983.00	\$53,447.00	\$114,430.00
Lincoln	3,292	\$2,461,193.00	\$20,674.00	\$32,963.00	\$53,637.00
Long	16,640	\$11,050,031.00	\$162,966.00	\$158,977.00	\$321,943.00
Lowndes	24,641	\$6,811,260.00	\$54,224.00	\$103,313.00	\$157,537.00
Lumpkin	0	\$-	\$-	\$-	\$-
Macon	15,648	\$5,637,974.00	\$62,480.00	\$95,817.00	\$158,297.00
Madison	2,241	\$1,009,053.00	\$11,321.00	\$15,630.00	\$26,951.00
Marion	13,872	\$5,815,925.00	\$41,642.00	\$86,890.00	\$128,532.00

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
McDuffie	7,552	\$4,828,727.00	\$37,708.00	\$85,551.00	\$123,259.00
McIntosh	12,897	\$9,040,729.00	\$89,422.00	\$153,439.00	\$242,861.00
Meriwether	0	\$7,267,371.00	\$94,723.00	\$128,625.00	\$223,348.00
Miller	1,736	\$783,924.00	\$13,295.00	\$15,326.00	\$28,621.00
Mitchell	4,249	\$100,017.00	\$1,871.00	\$1,609.00	\$3,480.00
Monroe	20,768	\$3,900,239.00	\$46,998.00	\$58,597.00	\$105,595.00
Montgomery	8,571	\$7,959,928.00	\$118,428.00	\$119,399.00	\$237,827.00
Morgan	9,984	\$2,508,591.00	\$26,541.00	\$34,824.00	\$61,365.00
Murray	478	\$236,810.00	\$2,011.00	\$3,671.00	\$5,682.00
Muscogee	0	\$-	\$-	\$-	\$-
Newton	0	\$45,430.00	\$429.00	\$763.00	\$1,192.00
Oconee	2,504	\$504,660.00	\$3,005.00	\$7,822.00	\$10,827.00
Oglethorpe	20,263	\$7,023,117.00	\$44,688.00	\$116,935.00	\$161,623.00
Paulding	2,674	\$574,328.00	\$2,424.00	\$10,194.00	\$12,618.00
Peach	1,749	\$474,136.00	\$5,899.00	\$6,865.00	\$12,764.00
Pickens	787	\$466,479.00	\$3,470.00	\$6,018.00	\$9,488.00
Pierce	7,920	\$9,063,551.00	\$100,859.00	\$144,056.00	\$244,915.00
Pike	923	\$411,439.00	\$4,932.00	\$6,476.00	\$11,408.00
Polk	4,119	\$2,406,016.00	\$23,591.00	\$33,509.00	\$57,100.00
Pulaski	10,747	\$5,980,017.00	\$83,499.00	\$83,128.00	\$166,627.00
Putnam	175,148	\$4,254,512.00	\$28,841.00	\$54,883.00	\$83,724.00
Quitman	5,696	\$2,914,012.00	\$41,997.00	\$40,755.00	\$82,752.00
Rabun	0	\$-	\$-	\$-	\$-
Randolph	14,620	\$7,154,079.00	\$130,583.00	\$122,557.00	\$253,140.00
Richmond	671	\$746,370.00	\$5,961.00	\$13,173.00	\$19,134.00
Rockdale	0	\$-	\$-	\$-	\$-
Schley	10,964	\$5,889,911.00	\$61,950.00	\$83,884.00	\$145,834.00
Screven	69,074	\$16,032,259.00	\$197,389.00	\$229,374.00	\$426,763.00
Seminole	551	\$263,827.00	\$4,253.00	\$4,205.00	\$8,458.00
Spalding	0	\$769,868.00	\$12,424.00	\$12,889.00	\$25,313.00
Stephens	2,194	\$573,627.00	\$8,059.00	\$9,017.00	\$17,076.00
Stewart	22,896	\$9,944,889.00	\$115,321.00	\$149,442.00	\$264,763.00
Sumter	15,220	\$5,704,743.00	\$69,341.00	\$103,056.00	\$172,397.00

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Talbot	18,146	\$3,850,152.00	\$67,147.00	\$51,423.00	\$118,570.00
Taliaferro	8,137	\$6,230,733.00	\$127,300.00	\$112,091.00	\$239,391.00
Tattnall	23,970	\$11,282,277.00	\$157,828.00	\$157,952.00	\$315,780.00
Taylor	19,044	\$3,975,549.00	\$32,361.00	\$58,957.00	\$91,318.00
Telfair	19,785	\$14,572,479.00	\$229,852.00	\$204,015.00	\$433,867.00
Terrell	8,173	\$3,945,618.00	\$53,266.00	\$68,985.00	\$122,251.00
Thomas	10,430	\$3,829,605.00	\$23,349.00	\$47,996.00	\$71,345.00
Tift	6,004	\$1,442,885.00	\$17,107.00	\$23,815.00	\$40,922.00
Toombs	12,726	\$9,436,670.00	\$75,871.00	\$135,605.00	\$211,476.00
Towns	0	\$-	\$-	\$-	\$-
Treutlen	7,073	\$3,903,082.00	\$50,580.00	\$54,682.00	\$105,262.00
Troup	2,683	\$1,236,408.00	\$12,078.00	\$21,452.00	\$33,530.00
Turner	9,007	\$4,351,042.00	\$69,547.00	\$69,499.00	\$139,046.00
Twiggs	12,342	\$8,614,528.00	\$167,380.00	\$141,709.00	\$309,089.00
Union	0	\$-	\$-	\$-	\$-
Upson	15,072	\$4,929,024.00	\$36,278.00	\$69,056.00	\$105,334.00
Walker	931	\$535,539.00	\$3,657.00	\$8,785.00	\$12,442.00
Walton	695	\$589,602.00	\$6,140.00	\$10,458.00	\$16,598.00
Ware	15,230	\$10,533,001.00	\$145,903.00	\$158,227.00	\$304,130.00
Warren	12,012	\$6,837,904.00	\$87,142.00	\$125,352.00	\$212,494.00
Washington	0	\$25,252,753.00	\$243,992.00	\$404,019.00	\$648,011.00
Wayne	29,096	\$23,242,651.00	\$346,850.00	\$384,898.00	\$731,748.00
Webster	6,662	\$5,042,951.00	\$45,346.00	\$85,443.00	\$130,789.00
Wheeler	23,396	\$8,919,998.00	\$142,024.00	\$140,124.00	\$282,148.00
White	240	\$147,172.00	\$1,399.00	\$2,093.00	\$3,492.00
Whitfield	1,147	\$1,056,092.00	\$7,709.00	\$19,808.00	\$27,517.00
Wilcox	23,338	\$9,928,604.00	\$165,331.00	\$141,483.00	\$306,814.00
Wilkes	143,552	\$10,215,830.00	\$115,602.00	\$175,201.00	\$290,803.00
Wilkinson	6,978	\$3,327,919.00	\$47,762.00	\$65,533.00	\$113,295.00
Worth	0	\$9,785,707.00	\$122,830.00	\$151,091.00	\$273,921.00
Total	3,635,560	\$780,781,806.00	\$9,406,076.00	\$11,734,864.00	\$21,140,940.00

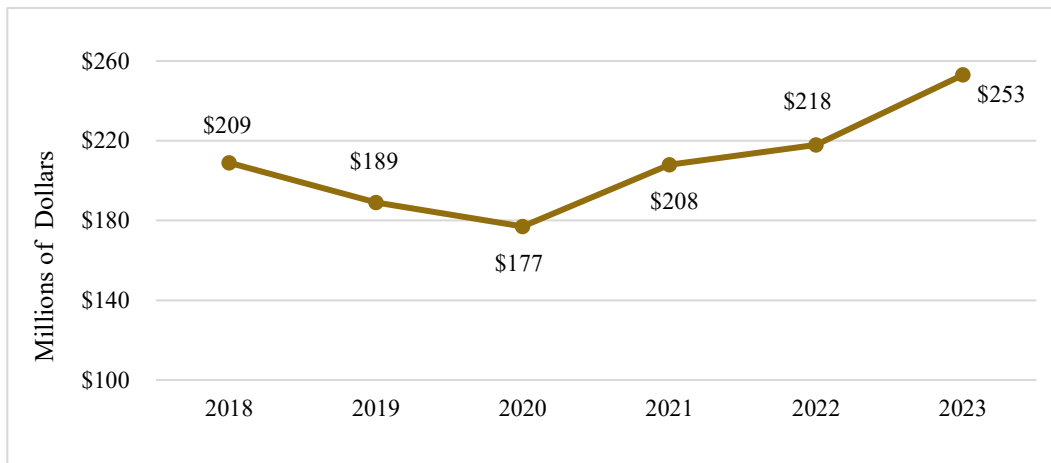
Georgia’s Unclaimed Property Program

Georgia’s Unclaimed Property Program has a team of dedicated professionals who provide customer service to holders and owners of abandoned property. The program annually receives unclaimed property from corporations, banks, insurance companies, local governments, and state agencies. The lost property represents uncashed checks, money orders, stocks, bonds, accounts, or safe deposit boxes. The program has an active outreach program to locate owners of lost property.

Unclaimed Property Receipts

For Fiscal Year 2023¹¹, the program received more than \$253 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 2023 shows the unclaimed funds received since 2018.



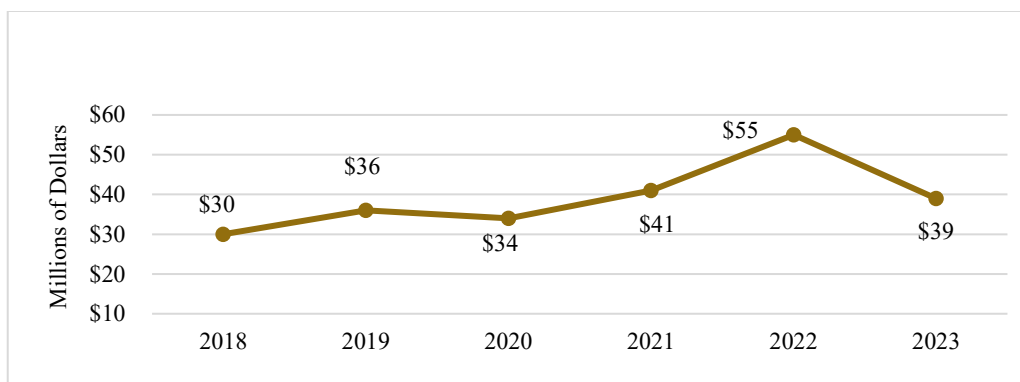
¹¹Unclaimed Property Data –Data from January 1, 2023-October 23, 2023

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 2023, the program returned more than \$39 million and 224,843 shares of stock to lost owners. The number of claims paid increased from 21,476 in FY22 to 33,121 in FY23.

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 2023 shows the claims paid since 2018.





GEORGIA
DEPARTMENT *of*
REVENUE