

2025

PROPERTY TAX ADMINISTRATION ANNUAL REPORT

GEORGIA DEPARTMENT OF REVENUE
2024 ANNUAL REPORT



Frank M. O'Connell
State Revenue Commissioner



Georgia Department of Revenue
2595 Century Parkway, 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 pleased to provide the Georgia Department of Revenue 2024 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 style.

Frank M. O'Connell
State Revenue Commissioner

Table of Contents

Highlights of the Annual Report	1
Reporting Requirements	5
Digest Review Procedures	6
Table 1: Review-Year Counties Cited for Deficiencies.....	7
Figure 1: Average Level of Assessment	10
Figure 2: Average Level of Uniformity	10
Figure 3: Average Level of Assessment Bias.....	10
Value and Revenue	11
Figure 4: Total Assessed Value	11
Figure 5: Average Millage Rate County Incorporated	11
Figure 6: Average Millage Rate County Unincorporated.....	12
Figure 7: Average Millage Rate County School.....	12
Table 2: 2024 Property Tax Millage Rates-County Incorporated.....	13
Table 3: 2024 Property Tax Millage Rates-County Unincorporated.....	17
Table 4: 2024 Property Tax Millage Rates-County School.....	21
Figure 8: Comparison of Total Revenue.....	25
Figure 9: 2023 Percentage of Total Revenue by Tax Type	25
Figure 10: 2023 County Tax Revenue by Property Class	26
Figure 11: Five-Year Comparison of County Tax Revenue.....	26
Figure 12: 2023 School Tax Revenue by Property Class	27
Figure 13: Five-Year Comparison of Total School Tax Revenue	27
Performance Reviews of County Boards of Tax Assessors	28
List of Counties Where Performance Reviews Occurred.....	29
Public Utilities	30
Figure 14: Change in Public Utility Digest Value.....	31
Figure 15: Trend of Average Proposed Public Utility Equalization Ratios	31
Figure 16: Number of Public Utility Companies by Year	31
Table 5: 2023 Ratios Used to Propose 2024 Public Utility Assessments.....	32
Preferential Agricultural Assessment	33
Table 6: Preferential Agricultural Assessment Fiscal Impact.....	34
Table 7: Preferential Agricultural Assessment for 2023.....	35

Figure 17: Preferential Agricultural Total Tax Dollar.....	40
Figure 18: Preferential Agricultural Assessed Value Eliminated.....	40
Conservation Use Valuation.....	41
Table 8: Conservation Use Fiscal Impact.....	42
Table 9: Conservation Use Valuation Assessment for 2023.....	43
Figure 19: Conservation Use Revenue Shift.....	49
Figure 20: Conservation Use Assessed Value Eliminated.....	49
Forest Land Conservation Use	50
Table 10: Forest Land Conservation Use Fiscal Impact & Valuation Assessment	51
Taxation of Standing Timber.....	84
Figure 21: Statewide Timber Values	84
Figure 22: County and School Revenue from Timber.....	84
Table 11: 2022 Timber Revenue Reported on 2023 Tax Digests.....	85
Georgia’s Unclaimed Property Program.....	91
Unclaimed Property Receipts	91
Figure 23: Unclaimed Property Receipts for 2024	91
Unclaimed Property Paid Claims.....	92
Figure 24: Unclaimed Property Paid Claims for 2024.....	92

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. Sixty-seven (67) counties submitted their 2023 tax digest by the September 1st deadline, and fifty-two (52) out of 159 counties submitted their 2024 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 2023 digest review year, which underwent extensive review, twenty-eight (28) counties' ad valorem tax digests failed to meet state standards for approval. Three (3) of the 2023 review year digests were subject to the \$5.00 per parcel penalty, with one with the potential for a reduced penalty due to a first amended and restated consent order.
- Assessed values increased from \$606.1 billion in 2022 to a \$705.2 billion in 2023 for a 16% increase from the values reported in 2022. The 2024 average millage rates of the counties which were submitted and approved are as follows: 10.595 for county incorporated, 10.483 for county unincorporated, and 14.827 for county school.
- 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 provided 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 three members: one member who is an employee of the Department of Revenue, and two 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 2004, the Department has completed Performance Reviews of 37 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 increased from 35.94% in 2023 to 36.58% for tax year 2024.
- Equalization ratios for seventy-nine (79) of the 159 counties accepted were proposed at a ratio less than 40% for tax year 2024.
- Figure 14 reflects the growth in the Public Utility Digest since 2018.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2018 can be found beginning on Figure 15 of this report.
- Figure 16 shows the fluctuation in the number of companies centrally assessed annually due to mergers, acquisitions, or companies ceasing to conduct business in Georgia.

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 6 and 7 and Figures 17 and 18 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 2023 is 187,084, representing the elimination of approximately \$12 billion in value and total **tax shift**⁴ of approximately \$306 million. These values are expected to increase as county boards of tax assessors perform revaluations.

Tables 8 and 9 and Figures 19 and 20 depict the impact of Conservation Use Valuation.

Forest Land Protection Act of 2008

The Georgia Forest Land Protection Act of 2008 provides current use assessment for tracts of forest land consisting of 200 or more acres if the property owner enters a covenant.

One significant difference between this program and the Conservation Use Assessment is the provision for the General Assembly to make an annual appropriation for forest land conservation use assistance grants to counties to offset the 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 10 shows the number of properties enrolled in this program for 2023; 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 2023 digests increased from \$780.8million in 2022 to \$885.8 million in 2023.

Timber harvest values and revenue trends can be found on Figures 21 and 22 and Table 11.

Unclaimed Property

The responsibility for the administration of this program is also handled by the Local Government Services Division. The Disposition of Unclaimed Property Act (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 23 and 24 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 2023 digest review process was completed as directed in O.C.G.A. § 48-5-343. As noted on Table 1, the review of the fifty-three (53) counties that fell within the 2023 review year indicated that twenty-eight (28) counties were deficient. Of those twenty-eight (28) counties which were deficient, there were three (3) counties assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies.

Table 1: Review-Year Counties Cited for Deficiencies shows that 28 review year counties were deficient.

County	Deficiency	\$5 Parcel Penalty
Bartow	The Agricultural Level of Assessment The Agricultural Level of Uniformity The Public Utility Equalization Ratio	\$0
Colquitt	The Residential Level of Uniformity	\$0
Cook	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0
Echols	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Public Utility Equalization Ratio	\$0
Effingham	The Public Utility Equalization Ratio	\$0
Forsyth	The Public Utility Equalization Ratio	\$0
Grady	The Agricultural Level of Assessment The Commercial Level of Uniformity The Industrial Level of Uniformity The Residential Level of Uniformity The Public Utility Equalization Ratio	\$69,475

County	Deficiency	\$5 Parcel Penalty
Habersham	The Public Utility Equalization Ratio	\$0
Houston	The Public Utility Equalization Ratio	\$0
Jones	The Agricultural Level of Uniformity The Commercial Level of Assessment The Commercial Level of Uniformity The Industrial Level of Assessment The Industrial Level of Uniformity The Residential Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0
Lanier	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Public Utility Equalization Ratio	\$0
Laurens	The Commercial Level of Uniformity The Industrial Level of Uniformity The Residential Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0
Lee	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Public Utility Equalization Ratio	\$72,180
Liberty	The Public Utility Equalization Ratio	\$0
Lincoln	The Residential Level of Uniformity	\$0
Long	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Public Utility Equalization Ratio	\$0
Madison	The Public Utility Equalization Ratio	\$0
Montgomery	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Residential Level of Uniformity	\$0

County	Deficiency	\$5 Parcel Penalty
Polk	The Agricultural Level of Assessment The Residential Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0
Rockdale	The Public Utility Equalization Ratio	\$0
Terrell	The Public Utility Equalization Ratio	\$0
Upson	The Public Utility Equalization Ratio	\$0
Ware	The Agricultural Level of Uniformity The Agricultural Price Related Differential The Residential Level of Uniformity	\$105,595*
Warren	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Public Utility Equalization Ratio	\$0
Wayne	The Agricultural Level of Uniformity The Agricultural Price Related Differential The Residential Level of Uniformity	\$0
Wilcox	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Residential Level of Uniformity	\$0
Wilkes	The Agricultural Level of Assessment The Agricultural Level of Uniformity The Commercial Level of Assessment The Commercial Level of Uniformity The Industrial Level of Assessment The Industrial Level of Uniformity The Residential Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0
Worth	The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment The Residential Level of Assessment The Residential Level of Uniformity The Public Utility Equalization Ratio	\$0

* Subject to a potentially reduced penalty due to an amended and restated consent order.

Figure 1: Average Level of Assessment is the average Median Ratio from 2019 to 2023.

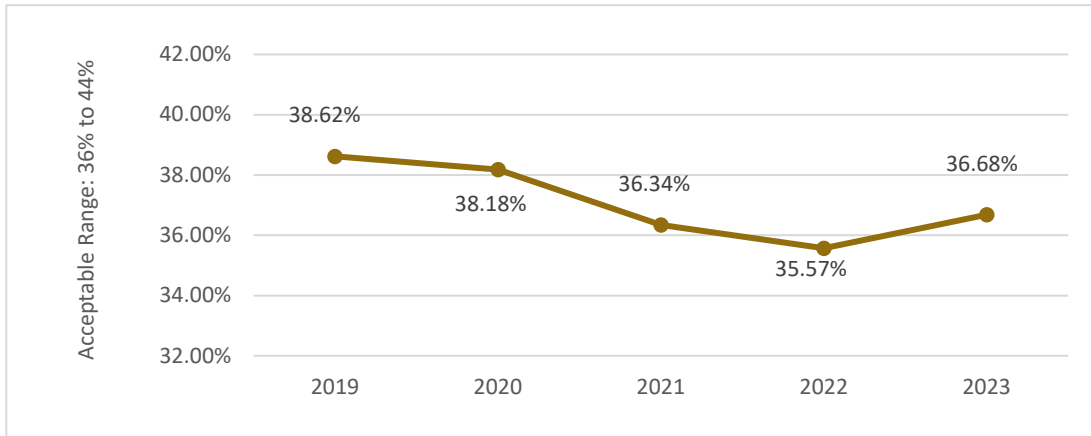


Figure 2: Average Level of Uniformity is for all classes of property, as measured by the Coefficient of Dispersion, and indicates the equality of assessments. The acceptable range for residential properties is 15% or below and all other classes of property is 20% or below.

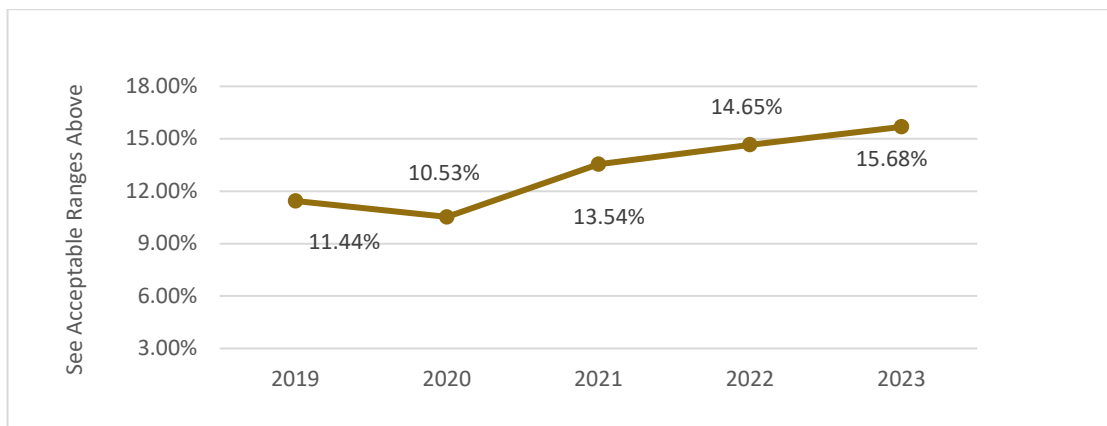
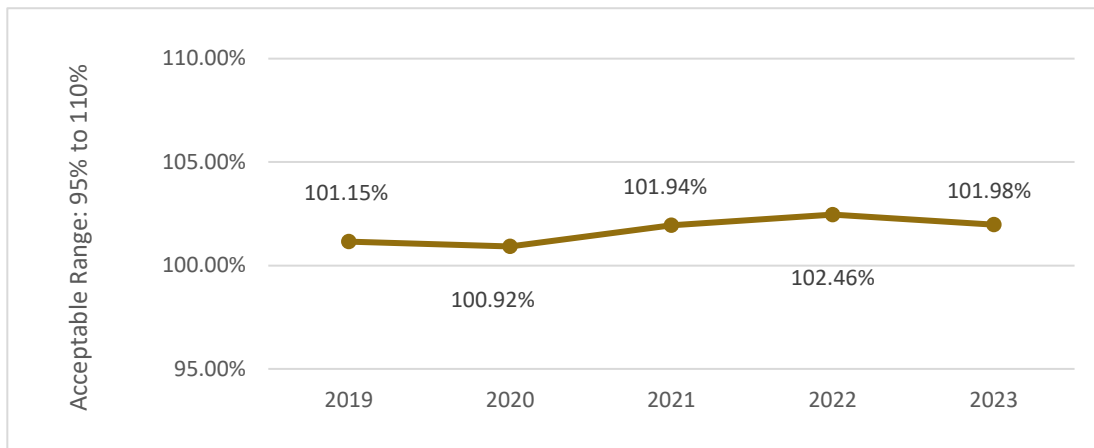


Figure 3: Average Level of Assessment Bias is average level of assessment bias as measured by the Price Related Differential.



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 continue to increase in digest year 2023.

Figure 4: Total Assessed Value shows the changes in property values since 2013.

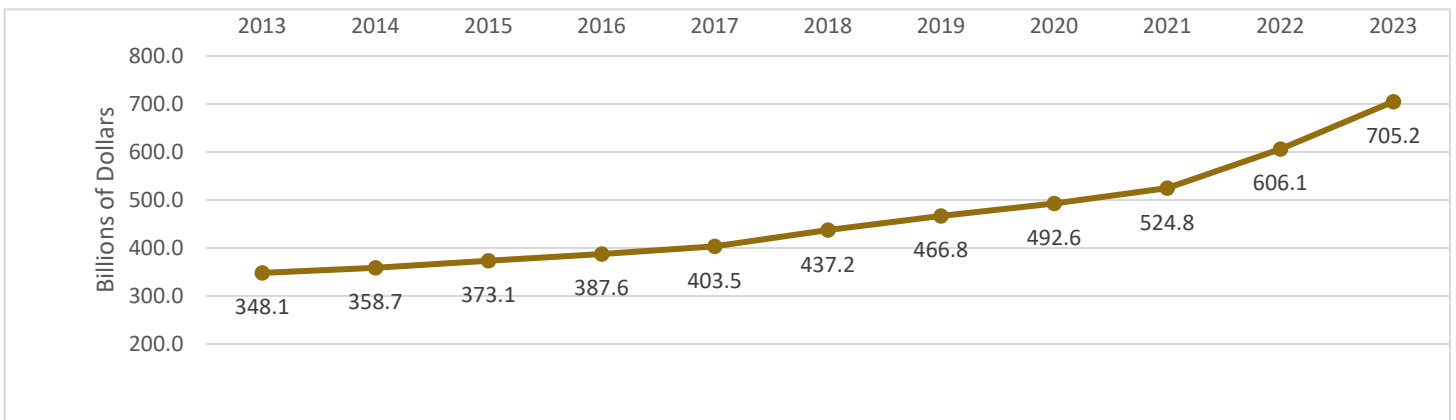


Figure 5: Average Millage Rate for County Incorporated since 2020.

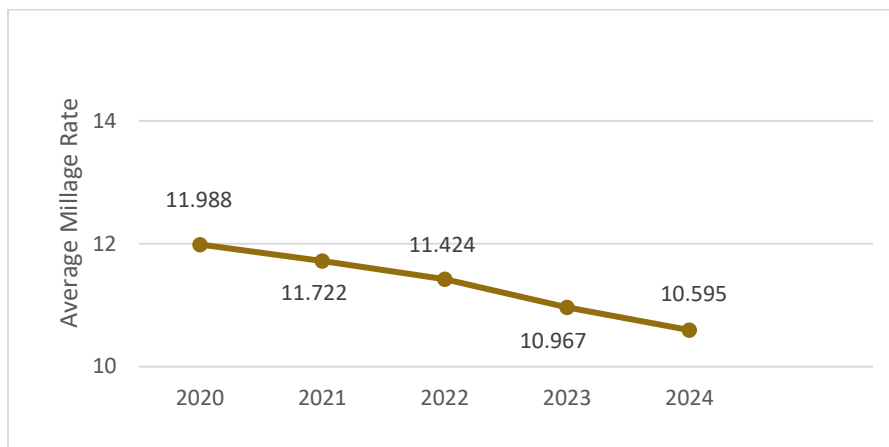


Figure 6: Average Millage Rate for County Unincorporated since 2020.

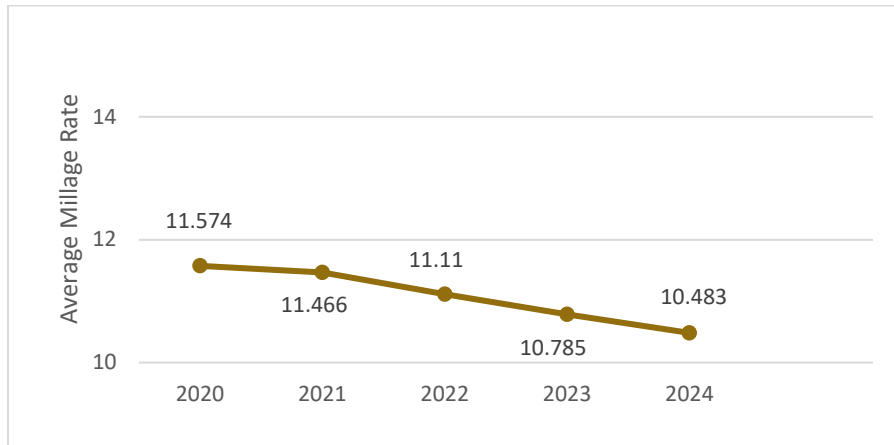


Figure 7: Average Millage Rate for County School since 2020.

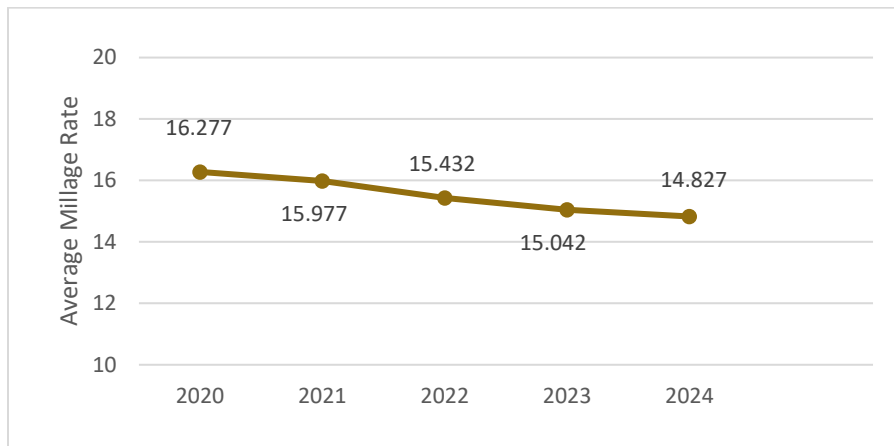


Table 2: 2024 Property Tax Millage Rates shows the County Incorporated mill rates. Figures are shown for calendar years 2020-2024. Not all 2024 digest have been submitted and approved at the time of publication.

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
APPLING	COUNTY INCORPORATED	12.742	12.504	12.504	11.924	11.885
ATKINSON	COUNTY INCORPORATED	17.347	17.333	16.433	16.505	16.495
BACON	COUNTY INCORPORATED	13.632	12.992	12.992	12.095	11.838
BAKER	COUNTY INCORPORATED	12.811	12.795	12.797	11.928	12.393
BALDWIN	COUNTY INCORPORATED	9.830	10.500	9.930	10.020	10.020
BANKS	COUNTY INCORPORATED	8.419	7.831	7.012	6.354	5.704
BARROW	COUNTY INCORPORATED	8.780	8.324	7.084	6.109	5.994
BARTOW	COUNTY INCORPORATED	9.960	8.560	8.990	7.490	7.400
BEN HILL	COUNTY INCORPORATED	16.646	16.456	15.840	14.687	14.687
BERRIEN	COUNTY INCORPORATED	16.710	16.710	16.570	16.490	16.180
BIBB	COUNTY INCORPORATED	20.331	19.901	17.901	10.723	9.900
BLECKLEY	COUNTY INCORPORATED	14.231	14.114	13.110	12.650	12.597
BRANTLEY	COUNTY INCORPORATED	17.739	17.731	17.176	16.561	16.397
BROOKS	COUNTY INCORPORATED	14.469	15.248	16.107	14.243	14.287
BRYAN	COUNTY INCORPORATED	8.314	7.999	7.377	6.655	5.939
BULLOCH	COUNTY INCORPORATED	11.833	11.600	11.350	12.850	11.350
BURKE	COUNTY INCORPORATED	5.788	5.743	5.307	4.665	3.639
BUTTS	COUNTY INCORPORATED	13.209	12.959	11.959	10.959	10.459
CALHOUN	COUNTY INCORPORATED	17.543	16.500	15.795	15.407	15.383
CAMDEN	COUNTY INCORPORATED	15.790	15.562	14.000	13.139	12.100
CANDLER	COUNTY INCORPORATED	12.379	12.294	12.294	12.294	12.294
CATOOSA	COUNTY INCORPORATED	6.418	5.835	7.348	6.287	4.947
CHARLTON	COUNTY INCORPORATED	18.420	18.420	13.900	13.079	12.240
CHATHAM	COUNTY INCORPORATED	11.543	11.543	10.518	10.518	10.518
CHATTAHOOCHEE	COUNTY INCORPORATED	8.673	8.654	8.502	8.502	8.512
CHATTOOGA	COUNTY INCORPORATED	19.617	18.356	16.071	11.831	10.956
CHEROKEE	COUNTY INCORPORATED	5.212	5.212	4.995	4.954	5.153
CLARKE	COUNTY INCORPORATED	13.700	13.700	13.100	12.450	12.450
CLAY	COUNTY INCORPORATED	17.192	17.189	18.817	20.817	20.801
CLAYTON	COUNTY INCORPORATED	15.089	14.746	14.496	12.360	15.266
CLINCH	COUNTY INCORPORATED	10.949	10.943	10.941	10.919	10.916
COBB	COUNTY INCORPORATED	8.460	8.460	8.460	8.460	8.460
COFFEE	COUNTY INCORPORATED	7.754	7.747	7.747	7.031	7.000
COLQUITT	COUNTY INCORPORATED	15.000	14.665	14.665	13.832	12.383
COLUMBIA	COUNTY INCORPORATED	5.999	5.683	5.147	4.895	4.568
COOK	COUNTY INCORPORATED	11.862	11.862	11.862	11.862	11.038
COWETA	COUNTY INCORPORATED	6.540	6.162	5.280	4.688	4.688

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
CRAWFORD	COUNTY INCORPORATED	15.770	15.770	14.770	14.770	14.770
CRISP	COUNTY INCORPORATED	11.549	11.490	11.118	10.427	10.427
DADE	COUNTY INCORPORATED	10.801	10.733	10.554	10.219	9.963
DAWSON	COUNTY INCORPORATED	7.885	7.625	7.223	5.634	5.463
DECATUR	COUNTY INCORPORATED	10.083	9.555	9.163	8.940	8.910
DEKALB	COUNTY INCORPORATED	10.008	0.000	10.280	9.588	10.002
DODGE	COUNTY INCORPORATED	12.224	11.821	11.740	12.000	11.986
DOOLY	COUNTY INCORPORATED	19.000	19.000	17.950	17.450	17.450
DOUGHERTY	COUNTY INCORPORATED	15.569	15.569	19.069	19.069	19.069
DOUGLAS	COUNTY INCORPORATED	12.563	12.563	12.563	12.313	12.063
EARLY	COUNTY INCORPORATED	9.500	9.980	10.260	11.000	10.989
EFFINGHAM	COUNTY INCORPORATED	7.528	7.337	6.939	5.939	5.596
ELBERT	COUNTY INCORPORATED	11.646	10.539	10.374	10.602	10.349
EMANUEL	COUNTY INCORPORATED	11.728	11.093	10.868	11.868	11.373
EVANS	COUNTY INCORPORATED	12.571	12.549	12.550	12.144	
FANNIN	COUNTY INCORPORATED	3.862	3.862	2.755	2.757	2.465
FAYETTE	COUNTY INCORPORATED	4.277	4.034	5.889	4.034	3.763
FLOYD	COUNTY INCORPORATED	9.880	9.678	9.414	8.664	9.164
FORSYTH	COUNTY INCORPORATED	4.791	4.791	4.791	4.791	4.791
FRANKLIN	COUNTY INCORPORATED	11.700	11.144	10.840	9.663	8.636
FULTON	COUNTY INCORPORATED	9.776	9.330	8.870	8.870	8.870
GILMER	COUNTY INCORPORATED	6.783	6.222	5.500	5.500	5.329
GLASCOCK	COUNTY INCORPORATED	12.228	13.228	12.154	11.750	11.790
GLYNN	COUNTY INCORPORATED	4.863	4.453	4.119	3.864	3.864
GORDON	COUNTY INCORPORATED	9.597	9.515	9.515	9.042	9.042
GRADY	COUNTY INCORPORATED	17.390	17.384	17.383	17.364	13.138
GREENE	COUNTY INCORPORATED	5.370	5.256	4.895	4.321	4.120
GWINNETT	COUNTY INCORPORATED	6.950	6.950	6.950	6.950	6.950
HABERSHAM	COUNTY INCORPORATED	11.682	11.682	12.682	12.682	11.771
HALL	COUNTY INCORPORATED	4.853	4.636	4.141	3.440	3.234
HANCOCK	COUNTY INCORPORATED	17.768	17.739	17.685	17.626	22.626
HARALSON	COUNTY INCORPORATED	10.152	10.100	9.642	8.400	8.300
HART	COUNTY INCORPORATED	5.710	5.480	4.750	4.418	4.072
HEARD	COUNTY INCORPORATED	6.821	6.754	6.420	6.161	5.796
HENRY	COUNTY INCORPORATED	8.788	8.788	8.699	8.055	7.042
HOUSTON	COUNTY INCORPORATED	9.935	9.935	9.810	9.561	8.501
IRWIN	COUNTY INCORPORATED	14.868	14.868	14.868	14.868	14.868
JACKSON	COUNTY INCORPORATED	10.447	9.428	9.138	7.748	6.948
JASPER	COUNTY INCORPORATED	14.533	13.820	12.159	10.863	9.999
JEFF DAVIS	COUNTY INCORPORATED	15.380	15.380	15.380	15.380	
JEFFERSON	COUNTY INCORPORATED	16.991	16.986	16.042	15.454	14.954

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
JENKINS	COUNTY INCORPORATED	10.195	9.195	8.695	7.695	8.695
JOHNSON	COUNTY INCORPORATED	15.364	15.364	13.873	16.373	16.354
JONES	COUNTY INCORPORATED	17.649	17.649	17.619	17.541	16.061
LAMAR	COUNTY INCORPORATED	13.157	12.464	11.005	10.092	10.092
LANIER	COUNTY INCORPORATED	15.750	15.691	15.369	15.321	11.770
LAURENS	COUNTY INCORPORATED	7.169	7.157	6.754	6.698	5.744
LEE	COUNTY INCORPORATED	14.098	12.430	12.406	12.406	12.380
LINCOLN	COUNTY INCORPORATED	11.240	9.600	8.400	8.200	7.396
LONG	COUNTY INCORPORATED	15.695	15.597	14.748	14.738	18.707
LOWNDES	COUNTY INCORPORATED	8.601	8.406	7.961	6.528	5.283
LUMPKIN	COUNTY INCORPORATED	11.940	11.556	11.281	10.004	9.854
MACON	COUNTY INCORPORATED	12.049	13.011	12.098	10.413	10.431
MADISON	COUNTY INCORPORATED	14.269	14.115	11.499	10.928	10.321
MARION	COUNTY INCORPORATED	7.124	8.623	9.320	8.953	9.093
MCDUFFIE	COUNTY INCORPORATED	8.500	7.809	7.809	7.809	7.809
MCINTOSH	COUNTY INCORPORATED	9.891	9.891	9.891	9.891	11.500
MERIWETHER	COUNTY INCORPORATED	13.343	13.239	13.034	12.789	12.789
MILLER	COUNTY INCORPORATED	16.560	16.560	16.960	15.899	14.838
MITCHELL	COUNTY INCORPORATED	18.706	18.706	18.706	18.000	18.000
MONROE	COUNTY INCORPORATED	13.187	12.800	12.050	12.004	10.803
MONTGOMERY	COUNTY INCORPORATED	15.458	14.700	14.878	14.837	14.857
MORGAN	COUNTY INCORPORATED	10.721	10.623	10.580	9.990	9.686
MURRAY	COUNTY INCORPORATED	9.103	9.103	8.490	8.017	8.030
NEWTON	COUNTY INCORPORATED	12.916	11.145	9.454	8.439	8.242
OCONEE	COUNTY INCORPORATED	7.616	7.590	6.804	5.804	5.375
OGLETHORPE	COUNTY INCORPORATED	1.207	8.410	7.029	5.896	5.759
PAULDING	COUNTY INCORPORATED	5.650	5.210	4.220	4.220	4.100
PEACH	COUNTY INCORPORATED	14.403	14.403	12.441	12.186	11.382
PICKENS	COUNTY INCORPORATED	7.613	7.489	7.438	7.390	7.286
PIERCE	COUNTY INCORPORATED	13.422	10.435	11.128	9.429	9.397
PIKE	COUNTY INCORPORATED	12.168	11.986	11.986	9.638	9.639
POLK	COUNTY INCORPORATED	9.950	9.930	9.805	8.700	6.903
PULASKI	COUNTY INCORPORATED	14.047	13.997	13.963	13.874	
PUTNAM	COUNTY INCORPORATED	8.078	7.720	6.779	6.400	6.101
QUITMAN	COUNTY INCORPORATED	15.873	15.884	14.412	14.248	17.270
RABUN	COUNTY INCORPORATED	10.012	9.678	9.928	9.565	8.705
RANDOLPH	COUNTY INCORPORATED	19.553	19.512	19.436	21.537	21.517
RICHMOND	COUNTY INCORPORATED	9.045	9.045	7.986	6.664	6.468
ROCKDALE	COUNTY INCORPORATED	18.016	16.690	18.690	18.690	11.967
SCHLEY	COUNTY INCORPORATED	12.249	12.257	10.518	10.547	10.554
SCREVEN	COUNTY INCORPORATED	13.509	13.216	12.312	11.819	11.598

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
SEMINOLE	COUNTY INCORPORATED	16.130	16.130	16.122	16.112	17.111
SPALDING	COUNTY INCORPORATED	16.138	16.138	16.138	15.588	15.550
STEPHENS	COUNTY INCORPORATED	14.910	14.760	14.050	15.690	12.780
STEWART	COUNTY INCORPORATED	11.618	11.610	11.596	10.970	11.596
SUMTER	COUNTY INCORPORATED	13.182	12.182	12.155	12.158	13.150
TALBOT	COUNTY INCORPORATED	16.009	15.440	17.440	17.432	16.548
TALIAFERRO	COUNTY INCORPORATED	21.772	21.737	21.689	21.545	21.451
TATTNALL	COUNTY INCORPORATED	13.174	13.168	13.989	13.989	13.889
TAYLOR	COUNTY INCORPORATED	10.640	10.570	10.320	9.680	8.700
TELFAIR	COUNTY INCORPORATED	16.341	16.069	15.773	15.773	15.350
TERRELL	COUNTY INCORPORATED	13.500	13.500	13.500	13.495	13.495
THOMAS	COUNTY INCORPORATED	8.827	8.633	7.850	6.960	6.420
TIFT	COUNTY INCORPORATED	12.161	11.923	11.856	11.853	
TOOMBS	COUNTY INCORPORATED	8.631	8.469	8.040	7.679	7.190
TOWNS	COUNTY INCORPORATED	5.003	4.753	4.729	4.339	3.928
TREUTLEN	COUNTY INCORPORATED	12.934	12.950	12.959	13.959	13.954
TROUP	COUNTY INCORPORATED	10.342	10.284	9.769	9.777	9.702
TURNER	COUNTY INCORPORATED	16.000	15.986	15.984	15.984	
TWIGGS	COUNTY INCORPORATED	19.600	19.590	19.430	19.390	19.390
UNION	COUNTY INCORPORATED	7.178	6.024	5.113	4.286	4.131
UPSON	COUNTY INCORPORATED	8.600	8.280	7.360	6.450	9.510
WALKER	COUNTY INCORPORATED	13.275	11.963	9.921	7.390	7.027
WALTON	COUNTY INCORPORATED	10.677	10.413	10.413	10.413	10.413
WARE	COUNTY INCORPORATED	15.240	15.073	13.852	13.826	11.736
WARREN	COUNTY INCORPORATED	12.929	12.751	12.744	12.681	12.000
WASHINGTON	COUNTY INCORPORATED	9.677	9.679	9.662	9.654	7.390
WAYNE	COUNTY INCORPORATED	16.923	16.256	14.923	13.423	12.219
WEBSTER	COUNTY INCORPORATED	9.000	9.000	8.992	8.981	8.979
WHEELER	COUNTY INCORPORATED	19.022	19.029	18.866	17.929	16.647
WHITE	COUNTY INCORPORATED	10.750	10.750	9.505	9.505	8.948
WHITFIELD	COUNTY INCORPORATED	8.312	7.312	7.300	6.000	
WILCOX	COUNTY INCORPORATED	18.231	16.623	16.652	16.430	16.000
WILKES	COUNTY INCORPORATED	12.534	12.314	11.808	12.120	11.611
WILKINSON	COUNTY INCORPORATED	14.440	14.426	14.352	14.344	
WORTH	COUNTY INCORPORATED	12.560	12.560	12.552	12.552	12.552
Average Millage Rate		11.988	11.722	11.425	10.967	10.595

Table 3: 2024 Property Tax Millage Rates shows the County Unincorporated mill rates. Figures are shown for calendar years 2020-2024. Not all 2024 digest have been submitted and approved at the time of publication.

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
APPLING	COUNTY UNINCORPORATED	12.742	12.504	12.504	11.924	11.885
ATKINSON	COUNTY UNINCORPORATED	17.347	17.333	16.433	16.505	16.495
BACON	COUNTY UNINCORPORATED	13.632	12.992	12.992	12.095	11.838
BAKER	COUNTY UNINCORPORATED	11.299	11.165	11.124	10.675	11.017
BALDWIN	COUNTY UNINCORPORATED	9.830	10.500	9.930	10.020	10.020
BANKS	COUNTY UNINCORPORATED	8.419	7.831	7.012	6.354	5.704
BARROW	COUNTY UNINCORPORATED	6.770	6.424	5.494	4.489	4.424
BARTOW	COUNTY UNINCORPORATED	8.820	8.560	7.960	6.970	6.870
BEN HILL	COUNTY UNINCORPORATED	16.646	16.456	15.840	14.687	14.687
BERRIEN	COUNTY UNINCORPORATED	16.710	16.710	16.570	16.490	16.180
BLECKLEY	COUNTY UNINCORPORATED	14.831	14.831	13.110	12.650	12.597
BRANTLEY	COUNTY UNINCORPORATED	13.990	13.230	12.906	12.788	12.491
BROOKS	COUNTY UNINCORPORATED	12.461	13.127	14.153	12.474	12.475
BRYAN	COUNTY UNINCORPORATED	8.314	7.999	7.377	6.655	5.939
BULLOCH	COUNTY UNINCORPORATED	11.833	11.600	11.350	12.850	11.350
BURKE	COUNTY UNINCORPORATED	5.587	5.562	5.137	4.500	3.500
BUTTS	COUNTY UNINCORPORATED	13.209	12.959	11.959	10.959	10.459
CALHOUN	COUNTY UNINCORPORATED	16.636	15.585	15.347	15.290	15.284
CAMDEN	COUNTY UNINCORPORATED	15.790	15.562	14.000	13.139	12.100
CANDLER	COUNTY UNINCORPORATED	12.379	12.294	12.294	12.294	12.294
CARROLL	COUNTY UNINCORPORATED	7.668	7.639	7.580	6.671	6.363
CATOOSA	COUNTY UNINCORPORATED	6.418	5.835	7.348	6.287	4.947
CHARLTON	COUNTY UNINCORPORATED	18.420	18.420	13.900	13.079	12.240
CHATHAM	COUNTY UNINCORPORATED	11.543	11.543	10.518	10.518	10.518
CHATTAHOOCHEE	COUNTY UNINCORPORATED	8.673	8.654	8.502	8.502	8.512
CHATTOOGA	COUNTY UNINCORPORATED	15.554	14.214	12.495	9.239	8.218
CHEROKEE	COUNTY UNINCORPORATED	5.212	5.212	4.995	4.954	5.153
CLAY	COUNTY UNINCORPORATED	17.192	17.189	18.817	20.817	20.801
CLAYTON	COUNTY UNINCORPORATED	15.089	14.746	14.496	12.360	15.266
CLINCH	COUNTY UNINCORPORATED	10.949	10.943	10.941	10.919	10.916
COBB	COUNTY UNINCORPORATED	8.460	8.460	8.460	8.460	8.460
COFFEE	COUNTY UNINCORPORATED	7.754	7.747	7.747	7.531	7.000
COLQUITT	COUNTY UNINCORPORATED	12.142	11.945	11.889	11.229	9.974
COLUMBIA	COUNTY UNINCORPORATED	5.999	5.683	5.147	4.895	4.568
COOK	COUNTY UNINCORPORATED	11.862	11.862	11.862	11.862	11.038
COWETA	COUNTY UNINCORPORATED	5.772	5.756	5.280	4.688	4.688
CRAWFORD	COUNTY UNINCORPORATED	14.030	14.030	13.030	13.030	13.030

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
CRISP	COUNTY UNINCORPORATED	11.549	11.490	11.118	10.427	10.427
DADE	COUNTY UNINCORPORATED	8.007	8.000	8.000	8.000	7.750
DAWSON	COUNTY UNINCORPORATED	7.885	7.625	7.223	5.634	5.463
DECATUR	COUNTY UNINCORPORATED	10.083	9.555	9.163	8.940	8.910
DEKALB	COUNTY UNINCORPORATED	10.008	17.310	17.161	17.494	17.480
DODGE	COUNTY UNINCORPORATED	12.224	11.821	11.740	12.000	11.986
DOOLY	COUNTY UNINCORPORATED	19.000	19.000	17.950	17.450	17.450
DOUGHERTY	COUNTY UNINCORPORATED	15.569	15.569	19.069	19.069	19.069
DOUGLAS	COUNTY UNINCORPORATED	12.563	12.563	12.563	12.313	12.063
EARLY	COUNTY UNINCORPORATED	9.500	9.980	10.260	11.000	10.989
ECHOLS	COUNTY UNINCORPORATED	14.975	14.993	14.989	14.987	16.987
EFFINGHAM	COUNTY UNINCORPORATED	7.528	7.337	6.939	5.939	5.596
ELBERT	COUNTY UNINCORPORATED	11.250	9.763	9.750	9.978	9.928
EMANUEL	COUNTY UNINCORPORATED	11.728	11.093	10.868	11.868	11.373
EVANS	COUNTY UNINCORPORATED	9.298	9.286	9.280	9.087	
FANNIN	COUNTY UNINCORPORATED	3.862	3.862	2.755	2.757	2.465
FAYETTE	COUNTY UNINCORPORATED	4.277	4.034	4.034	4.034	3.763
FLOYD	COUNTY UNINCORPORATED	9.880	9.678	9.414	8.664	9.164
FORSYTH	COUNTY UNINCORPORATED	4.791	4.791	4.791	4.791	4.791
FRANKLIN	COUNTY UNINCORPORATED	10.553	10.263	9.785	9.082	8.636
FULTON	COUNTY UNINCORPORATED	9.776	9.330	8.870	8.870	8.870
GILMER	COUNTY UNINCORPORATED	6.783	6.222	5.500	5.500	5.329
GLASCOCK	COUNTY UNINCORPORATED	12.228	13.228	12.154	11.750	11.790
GLYNN	COUNTY UNINCORPORATED	4.863	4.453	4.119	3.864	3.864
GORDON	COUNTY UNINCORPORATED	9.597	9.515	9.515	9.042	9.042
GRADY	COUNTY UNINCORPORATED	17.390	17.384	17.383	17.364	13.138
GREENE	COUNTY UNINCORPORATED	5.370	5.256	4.895	4.321	4.120
GWINNETT	COUNTY UNINCORPORATED	6.950	6.950	6.950	6.950	6.950
HABERSHAM	COUNTY UNINCORPORATED	11.682	11.682	12.682	12.682	11.771
HALL	COUNTY UNINCORPORATED	4.853	4.636	4.141	3.440	3.234
HANCOCK	COUNTY UNINCORPORATED	17.768	17.739	17.685	17.626	22.626
HARALSON	COUNTY UNINCORPORATED	10.152	10.000	9.642	8.400	8.300
HARRIS	COUNTY UNINCORPORATED	9.380	9.380	9.130	9.130	9.130
HART	COUNTY UNINCORPORATED	5.710	5.480	4.750	4.418	4.072
HEARD	COUNTY UNINCORPORATED	6.821	6.754	6.420	6.161	5.796
HENRY	COUNTY UNINCORPORATED	8.788	8.788	8.699	8.055	7.042
HOUSTON	COUNTY UNINCORPORATED	9.935	9.935	9.810	9.561	8.501
IRWIN	COUNTY UNINCORPORATED	14.868	14.868	14.868	14.868	14.868
JACKSON	COUNTY UNINCORPORATED	8.950	8.000	7.800	6.171	5.571
JASPER	COUNTY UNINCORPORATED	14.533	13.820	12.159	10.863	9.999
JEFF DAVIS	COUNTY UNINCORPORATED	15.380	15.380	15.380	15.380	

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
JEFFERSON	COUNTY UNINCORPORATED	16.991	16.986	16.042	15.454	14.954
JENKINS	COUNTY UNINCORPORATED	10.195	9.195	8.695	7.695	8.695
JOHNSON	COUNTY UNINCORPORATED	15.364	15.364	13.873	16.373	16.354
JONES	COUNTY UNINCORPORATED	16.197	16.185	16.172	15.971	14.700
LAMAR	COUNTY UNINCORPORATED	13.157	12.464	11.005	10.092	10.092
LANIER	COUNTY UNINCORPORATED	15.750	15.691	15.369	15.321	11.770
LAURENS	COUNTY UNINCORPORATED	7.169	7.157	6.754	6.698	5.744
LEE	COUNTY UNINCORPORATED	14.098	12.430	12.406	12.406	12.380
LIBERTY	COUNTY UNINCORPORATED	16.300	16.600	17.400	21.140	20.957
LINCOLN	COUNTY UNINCORPORATED	11.240	9.600	8.400	8.200	7.396
LONG	COUNTY UNINCORPORATED	15.695	15.597	14.748	14.738	18.707
LOWNDES	COUNTY UNINCORPORATED	8.601	8.406	7.961	6.528	5.283
LUMPKIN	COUNTY UNINCORPORATED	9.757	9.388	9.389	8.235	8.235
MACON	COUNTY UNINCORPORATED	10.545	11.615	11.082	10.413	10.431
MADISON	COUNTY UNINCORPORATED	12.750	12.537	11.092	9.777	9.158
MARION	COUNTY UNINCORPORATED	7.124	6.975	7.160	6.808	6.858
MCDUFFIE	COUNTY UNINCORPORATED	8.500	7.809	7.809	7.809	7.809
MCINTOSH	COUNTY UNINCORPORATED	9.891	9.891	9.891	9.891	11.500
MERIWETHER	COUNTY UNINCORPORATED	13.343	13.239	13.034	12.789	12.486
MILLER	COUNTY UNINCORPORATED	16.560	16.560	16.960	15.899	14.838
MITCHELL	COUNTY UNINCORPORATED	18.706	18.706	18.706	18.000	18.000
MONROE	COUNTY UNINCORPORATED	13.187	12.800	12.050	12.004	10.803
MONTGOMERY	COUNTY UNINCORPORATED	15.458	14.700	14.878	14.837	14.857
MORGAN	COUNTY UNINCORPORATED	10.721	10.623	10.580	9.990	9.686
MURRAY	COUNTY UNINCORPORATED	9.103	9.103	8.490	8.017	8.030
NEWTON	COUNTY UNINCORPORATED	12.916	11.145	9.454	8.439	8.242
OCONEE	COUNTY UNINCORPORATED	6.686	6.650	5.954	4.824	4.435
OGLETHORPE	COUNTY UNINCORPORATED	0.000	7.220	6.363	5.516	5.475
PAULDING	COUNTY UNINCORPORATED	5.650	5.210	4.220	4.220	4.100
PEACH	COUNTY UNINCORPORATED	14.403	14.403	12.441	12.186	11.382
PICKENS	COUNTY UNINCORPORATED	7.613	7.489	7.438	7.390	7.286
PIERCE	COUNTY UNINCORPORATED	10.649	10.435	11.128	9.429	9.397
PIKE	COUNTY UNINCORPORATED	12.168	11.986	11.986	9.638	9.639
POLK	COUNTY UNINCORPORATED	9.950	9.930	9.805	8.700	6.903
PULASKI	COUNTY UNINCORPORATED	14.047	13.997	13.963	13.874	
PUTNAM	COUNTY UNINCORPORATED	8.078	7.720	6.779	6.400	6.101
QUITMAN	COUNTY UNINCORPORATED	15.873	15.884	14.412	14.248	17.270
RABUN	COUNTY UNINCORPORATED	10.012	9.678	9.928	9.565	8.705
RANDOLPH	COUNTY UNINCORPORATED	18.254	18.254	18.253	20.535	20.428
RICHMOND	COUNTY UNINCORPORATED	9.045	9.045	7.986	6.664	6.468
ROCKDALE	COUNTY UNINCORPORATED	18.016	16.690	18.690	18.690	18.690

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
SCHLEY	COUNTY UNINCORPORATED	12.249	12.257	10.518	10.547	10.554
SCREVEN	COUNTY UNINCORPORATED	13.509	13.216	12.312	11.819	11.598
SEMINOLE	COUNTY UNINCORPORATED	16.130	16.130	16.122	16.112	17.111
SPALDING	COUNTY UNINCORPORATED	16.138	16.138	16.138	15.588	15.550
STEPHENS	COUNTY UNINCORPORATED	14.910	14.760	14.050	15.690	10.380
STEWART	COUNTY UNINCORPORATED	11.618	11.610	11.596	10.970	11.596
SUMTER	COUNTY UNINCORPORATED	13.182	12.182	12.155	12.158	13.150
TALBOT	COUNTY UNINCORPORATED	16.009	15.440	17.440	17.432	16.548
TALIAFERRO	COUNTY UNINCORPORATED	20.446	20.435	20.431	20.428	20.302
TATTNALL	COUNTY UNINCORPORATED	13.174	13.168	13.989	13.989	13.889
TAYLOR	COUNTY UNINCORPORATED	8.415	8.340	8.140	7.950	7.130
TELFAIR	COUNTY UNINCORPORATED	16.341	16.069	15.773	15.773	15.350
TERRELL	COUNTY UNINCORPORATED	13.500	13.500	13.500	13.495	13.495
THOMAS	COUNTY UNINCORPORATED	6.937	6.730	6.081	5.356	4.835
TIFT	COUNTY UNINCORPORATED	12.161	11.923	11.856	11.853	
TOOMBS	COUNTY UNINCORPORATED	8.631	8.469	8.040	7.679	7.190
TOWNS	COUNTY UNINCORPORATED	5.003	4.753	4.729	4.339	3.928
TREUTLEN	COUNTY UNINCORPORATED	12.934	12.950	12.959	13.959	13.954
TROUP	COUNTY UNINCORPORATED	10.342	10.284	9.769	9.777	9.702
TURNER	COUNTY UNINCORPORATED	16.000	15.986	15.984	15.984	
TWIGGS	COUNTY UNINCORPORATED	19.600	19.590	19.430	19.390	19.390
UNION	COUNTY UNINCORPORATED	7.178	6.024	5.113	4.286	4.131
UPSON	COUNTY UNINCORPORATED	8.600	8.280	7.360	6.450	9.510
WALKER	COUNTY UNINCORPORATED	9.287	8.313	6.828	5.735	5.328
WALTON	COUNTY UNINCORPORATED	10.677	10.413	10.413	10.413	10.413
WARE	COUNTY UNINCORPORATED	15.240	15.073	13.852	13.826	11.736
WARREN	COUNTY UNINCORPORATED	12.929	12.751	12.744	12.681	12.000
WASHINGTON	COUNTY UNINCORPORATED	9.677	9.679	9.662	9.654	7.390
WAYNE	COUNTY UNINCORPORATED	16.923	16.256	14.923	13.423	12.219
WEBSTER	COUNTY UNINCORPORATED	9.000	9.000	8.992	8.981	8.979
WHEELER	COUNTY UNINCORPORATED	16.266	15.988	15.922	13.922	13.922
WHITE	COUNTY UNINCORPORATED	10.750	10.750	9.505	9.505	8.948
WHITFIELD	COUNTY UNINCORPORATED	8.312	11.672	7.300	6.000	
WILCOX	COUNTY UNINCORPORATED	18.231	16.623	16.652	16.430	16.000
WILKES	COUNTY UNINCORPORATED	12.146	11.761	11.316	11.783	11.300
WILKINSON	COUNTY UNINCORPORATED	14.440	14.426	14.352	14.344	
WORTH	COUNTY UNINCORPORATED	12.560	12.560	12.552	12.552	12.552
Average Millage Rate		11.574	11.466	11.110	10.785	10.483

Table 4: 2024 Property Tax Millage Rates shows the County School mill rates. Figures are shown for calendar years 2020-2024. Not all 2024 digest have been submitted and approved at the time of publication.

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
APPLING	SCHOOL	13.602	12.852	12.837	12.243	12.203
ATKINSON	SCHOOL	14.799	14.787	14.017	14.079	14.070
BACON	SCHOOL	14.962	14.253	14.253	14.000	14.000
BAKER	SCHOOL	14.073	14.066	14.067	13.695	13.665
BALDWIN	SCHOOL	15.600	15.290	14.440	14.580	12.400
BANKS	SCHOOL	14.511	14.511	14.000	14.000	14.000
BARROW	SCHOOL	18.500	18.500	17.881	15.298	15.500
BARTOW	SCHOOL	18.650	18.116	17.430	17.430	17.430
BEN HILL	SCHOOL	18.110	17.903	17.232	15.977	15.509
BERRIEN	SCHOOL	15.000	14.974	14.880	14.804	14.804
BIBB	SCHOOL	18.493	18.099	16.720	14.674	14.674
BLECKLEY	SCHOOL	14.286	14.286	14.100	14.100	14.040
BRANTLEY	SCHOOL	16.000	15.700	15.300	15.300	15.300
BROOKS	SCHOOL	14.811	14.811	13.500	12.703	12.954
BRYAN	SCHOOL	15.075	15.075	15.075	15.075	15.075
BULLOCH	SCHOOL	8.918	8.568	8.263	8.478	7.932
BURKE	SCHOOL	13.634	13.628	13.526	12.500	11.750
BUTTS	SCHOOL	15.960	15.088	14.175	13.175	12.675
CALHOUN	SCHOOL	19.577	19.551	19.112	18.943	18.930
CAMDEN	SCHOOL	16.000	15.360	15.250	15.250	15.000
CANDLER	SCHOOL	14.000	14.000	14.000	14.000	14.000
CARROLL	SCHOOL	17.998	17.998	17.500	17.000	16.259
CATOOSA	SCHOOL	16.722	15.089	15.040	15.040	14.870
CHARLTON	SCHOOL	17.190	17.190	14.443	13.590	13.000
CHATHAM	SCHOOL	18.881	18.131	17.631	17.631	17.481
CHATTAHOOCHEE	SCHOOL	17.646	17.610	17.300	17.010	16.990
CHATTOOGA	SCHOOL	12.404	12.404	12.000	10.898	10.597
CHEROKEE	SCHOOL	18.450	18.200	16.450	16.450	16.450
CLARKE	SCHOOL	20.000	20.000	18.800	18.800	18.800
CLAY	SCHOOL	13.177	13.174	13.174	13.128	14.100
CLAYTON	SCHOOL	20.000	20.000	20.000	19.600	19.600
CLINCH	SCHOOL	17.893	17.883	17.881	17.842	17.836
COBB	SCHOOL	18.900	18.900	18.900	18.700	18.700
COFFEE	SCHOOL	16.032	16.019	16.019	14.622	14.561
COLQUITT	SCHOOL	9.265	9.091	8.685	8.239	8.190
COLUMBIA	SCHOOL	18.300	18.300	17.350	17.200	17.100
COOK	SCHOOL	16.011	16.011	15.075	15.075	15.075

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
COWETA	SCHOOL	17.300	17.140	16.000	15.410	15.410
CRAWFORD	SCHOOL	16.000	16.000	15.000	15.000	15.000
CRISP	SCHOOL	16.599	16.513	15.315	14.349	13.785
DADE	SCHOOL	15.330	14.388	14.200	14.000	14.000
DAWSON	SCHOOL	15.778	15.000	14.200	10.800	10.800
DECATUR	SCHOOL	14.900	14.115	14.115	14.115	14.115
DEKALB	SCHOOL	23.080	23.080	23.080	22.980	22.880
DODGE	SCHOOL	14.000	14.000	14.000	14.000	14.000
DOOLY	SCHOOL	16.404	16.404	16.404	16.404	16.404
DOUGHERTY	SCHOOL	18.219	18.154	18.096	17.993	17.967
DOUGLAS	SCHOOL	19.600	19.550	19.500	18.990	18.900
EARLY	SCHOOL	15.488	15.484	14.961	15.961	15.945
ECHOLS	SCHOOL	15.488	15.507	15.503	15.501	15.500
EFFINGHAM	SCHOOL	16.225	15.810	15.810	14.957	16.500
ELBERT	SCHOOL	15.932	14.250	14.228	14.000	14.000
EMANUEL	SCHOOL	13.997	13.231	12.960	12.528	12.000
EVANS	SCHOOL	14.022	14.000	14.000	14.000	
FANNIN	SCHOOL	10.391	10.159	7.439	7.439	6.700
FAYETTE	SCHOOL	19.150	19.334	19.150	19.250	19.600
FLOYD	SCHOOL	18.250	18.200	17.950	17.700	17.141
FORSYTH	SCHOOL	17.300	17.300	17.300	15.300	15.208
FRANKLIN	SCHOOL	17.000	17.000	15.765	14.471	14.471
FULTON	SCHOOL	17.796	17.590	17.240	17.140	17.080
GILMER	SCHOOL	13.963	12.624	11.099	9.744	9.415
GLASCOCK	SCHOOL	16.408	16.409	15.069	14.565	14.565
GLYNN	SCHOOL	16.157	16.157	15.650	15.400	14.900
GORDON	SCHOOL	19.053	18.500	17.500	16.364	16.364
GRADY	SCHOOL	13.600	13.500	13.400	13.400	13.400
GREENE	SCHOOL	14.195	12.454	11.648	10.311	9.847
GWINNETT	SCHOOL	19.700	19.700	19.200	19.200	19.100
HABERSHAM	SCHOOL	13.414	12.566	11.726	10.354	10.354
HALL	SCHOOL	17.550	16.485	15.990	15.640	14.990
HANCOCK	SCHOOL	14.216	14.216	14.202	14.141	14.131
HARALSON	SCHOOL	15.184	15.145	14.548	14.548	14.548
HARRIS	SCHOOL	17.260	17.260	16.500	16.500	16.500
HART	SCHOOL	13.156	12.569	10.902	10.524	9.545
HEARD	SCHOOL	15.371	15.217	14.454	14.001	14.001
HENRY	SCHOOL	20.000	20.000	20.000	20.000	20.000
HOUSTON	SCHOOL	13.297	13.183	13.183	13.183	11.719
IRWIN	SCHOOL	15.682	15.682	15.682	15.682	15.682
JACKSON	SCHOOL	18.390	16.576	16.576	15.495	15.395

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
JASPER	SCHOOL	17.473	16.838	14.801	14.010	13.250
JEFF DAVIS	SCHOOL	14.000	14.000	14.000	14.000	
JEFFERSON	SCHOOL	15.788	15.700	15.286	14.721	14.320
JENKINS	SCHOOL	14.902	14.908	14.875	14.000	14.000
JOHNSON	SCHOOL	14.859	14.863	14.500	14.500	14.483
JONES	SCHOOL	18.000	17.989	17.965	17.761	16.312
LAMAR	SCHOOL	17.000	16.101	15.101	14.000	14.000
LANIER	SCHOOL	16.794	16.730	16.383	16.331	15.331
LAURENS	SCHOOL	14.658	14.646	14.485	14.350	14.200
LEE	SCHOOL	18.000	15.000	14.971	17.000	16.964
LIBERTY	SCHOOL	16.358	15.902	15.250	15.250	14.441
LINCOLN	SCHOOL	16.929	14.568	13.393	15.079	14.579
LONG	SCHOOL	14.478	14.387	14.387	14.378	14.370
LOWNDES	SCHOOL	16.190	15.960	15.168	14.500	14.000
LUMPKIN	SCHOOL	16.176	15.560	14.710	14.710	14.710
MACON	SCHOOL	18.437	18.446	16.995	16.995	17.025
MADISON	SCHOOL	16.990	16.990	15.490	15.250	15.250
MARION	SCHOOL	14.990	14.981	14.940	14.718	14.656
MCDUFFIE	SCHOOL	19.690	18.690	17.717	16.316	15.485
MCINTOSH	SCHOOL	17.300	16.972	16.972	16.200	16.200
MERIWETHER	SCHOOL	18.124	17.981	17.699	17.363	16.948
MILLER	SCHOOL	19.551	19.551	19.551	17.884	16.884
MITCHELL	SCHOOL	16.086	16.086	16.086	15.086	15.136
MONROE	SCHOOL	15.546	15.227	15.024	16.212	16.212
MONTGOMERY	SCHOOL	15.000	15.000	15.000	14.750	14.750
MORGAN	SCHOOL	14.068	13.939	13.882	13.511	13.098
MURRAY	SCHOOL	15.500	15.500	15.500	15.500	15.500
MUSCOGEE	SCHOOL	23.321	23.321	23.321	23.321	23.075
NEWTON	SCHOOL	19.788	18.288	16.788	16.000	15.750
OCONEE	SCHOOL	16.500	16.500	15.500	15.000	14.250
OGLETHORPE	SCHOOL	18.840	18.400	16.650	15.824	16.025
PAULDING	SCHOOL	18.750	18.750	17.750	17.675	17.675
PEACH	SCHOOL	16.905	16.819	14.479	14.500	14.500
PICKENS	SCHOOL	14.830	14.300	12.900	12.400	12.200
PIERCE	SCHOOL	16.272	16.071	15.894	14.000	14.000
PIKE	SCHOOL	16.933	16.677	15.740	14.000	14.000
POLK	SCHOOL	14.139	14.110	13.927	12.382	14.000
PULASKI	SCHOOL	13.985	13.935	13.901	13.812	
PUTNAM	SCHOOL	15.772	14.900	12.900	11.250	10.724
QUITMAN	SCHOOL	13.975	13.986	13.986	13.806	13.830
RABUN	SCHOOL	9.384	9.072	8.375	8.069	7.345

County	District	2020 M&O	2021 M&O	2022 M&O	2023 M&O	2024 M&O
RANDOLPH	SCHOOL	17.675	17.675	17.131	17.131	17.131
RICHMOND	SCHOOL	18.419	19.312	17.650	16.493	18.330
ROCKDALE	SCHOOL	24.600	22.717	21.000	20.000	20.000
SCHLEY	SCHOOL	16.599	16.610	14.242	14.282	14.290
SCREVEN	SCHOOL	15.619	15.000	14.307	14.000	14.000
SEMINOLE	SCHOOL	16.037	15.945	15.937	15.928	15.927
SPALDING	SCHOOL	16.742	16.742	16.742	16.742	16.742
STEPHENS	SCHOOL	16.670	16.510	15.720	14.760	14.760
STEWART	SCHOOL	15.055	15.045	15.027	14.212	14.211
SUMTER	SCHOOL	18.164	18.106	18.065	18.069	18.057
TALBOT	SCHOOL	14.052	13.545	13.356	13.350	12.665
TALIAFERRO	SCHOOL	18.000	17.991	17.990	17.983	17.967
TATTNALL	SCHOOL	14.000	14.000	14.000	14.000	14.000
TAYLOR	SCHOOL	15.310	15.190	14.830	14.450	14.000
TELFAIR	SCHOOL	15.468	15.208	14.000	14.000	14.000
TERRELL	SCHOOL	17.484	17.484	17.484	17.477	17.477
THOMAS	SCHOOL	14.139	13.804	12.533	11.440	12.670
TIFT	SCHOOL	16.932	16.598	16.505	16.501	
TOOMBS	SCHOOL	15.000	14.612	14.370	14.000	14.000
TOWNS	SCHOOL	7.346	6.863	6.550	5.995	5.380
TREUTLEN	SCHOOL	14.000	14.000	14.010	14.000	14.000
TROUP	SCHOOL	18.850	18.850	17.350	17.350	17.350
TURNER	SCHOOL	15.981	15.975	15.973	15.973	
TWIGGS	SCHOOL	16.600	16.590	16.450	16.420	17.920
UNION	SCHOOL	11.740	9.735	8.200	7.523	7.243
UPSON	SCHOOL	13.730	13.210	14.010	14.010	13.630
WALKER	SCHOOL	17.404	17.404	16.404	14.982	14.982
WALTON	SCHOOL	19.100	18.593	17.737	16.693	16.176
WARE	SCHOOL	16.467	16.292	15.022	15.064	14.000
WARREN	SCHOOL	18.361	18.326	18.332	18.320	18.000
WASHINGTON	SCHOOL	17.039	16.793	15.999	15.986	13.449
WAYNE	SCHOOL	17.963	17.463	16.560	15.939	14.272
WEBSTER	SCHOOL	16.959	16.959	16.943	16.923	16.919
WHEELER	SCHOOL	15.737	15.766	15.709	14.812	14.812
WHITE	SCHOOL	17.394	16.060	14.222	13.175	11.884
WHITFIELD	SCHOOL	18.756	18.756	18.756	18.500	
WILCOX	SCHOOL	15.095	14.250	14.250	14.062	14.000
WILKES	SCHOOL	17.511	17.375	17.150	17.150	17.150
WILKINSON	SCHOOL	20.000	19.980	19.692	19.681	
WORTH	SCHOOL	15.500	15.450	15.440	15.440	15.421
Average Millage Rate		16.277	15.977	15.432	15.042	14.827

Property tax continues to be the primary revenue source for local governments. Currently, approximately \$18.3 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 8: Comparison of Total Revenue shows the total revenues collected from property taxes in Georgia.

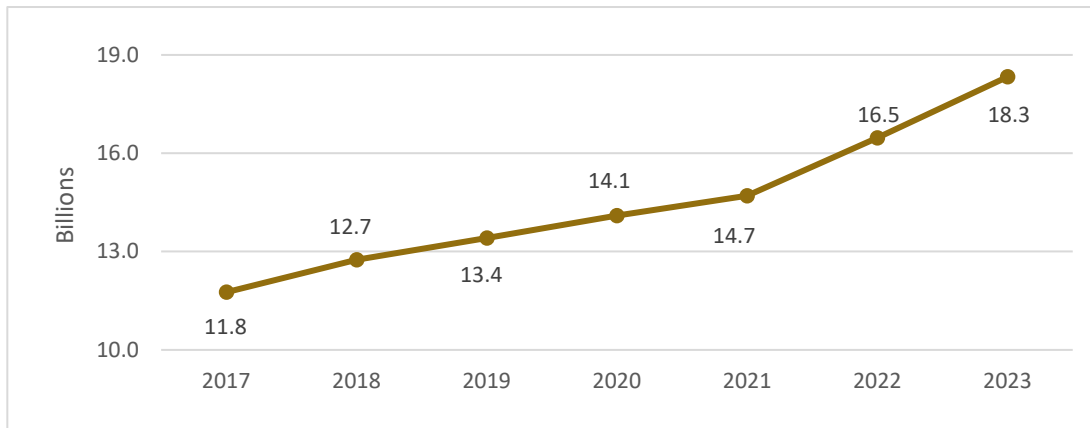


Figure 9: 2023 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for county and school purposes.

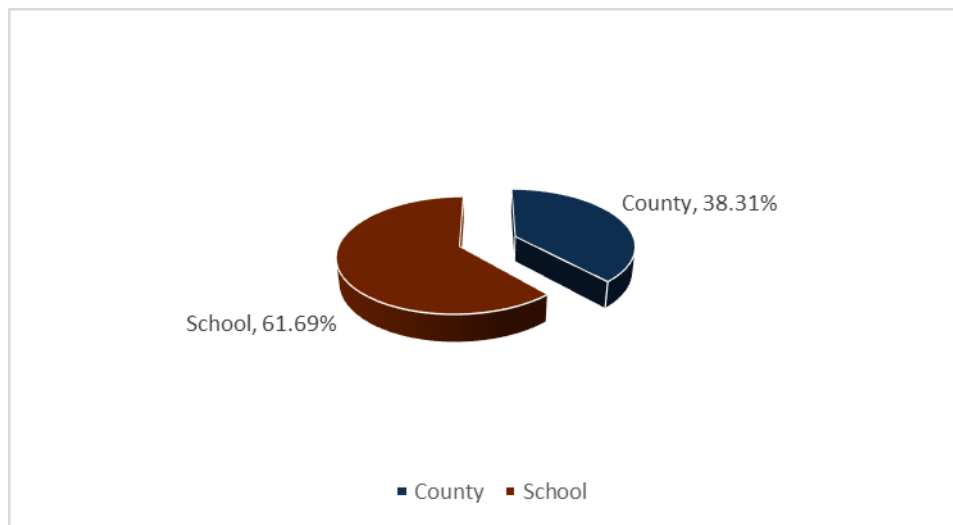


Figure 10: 2023 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county property tax revenue in millions of dollars.

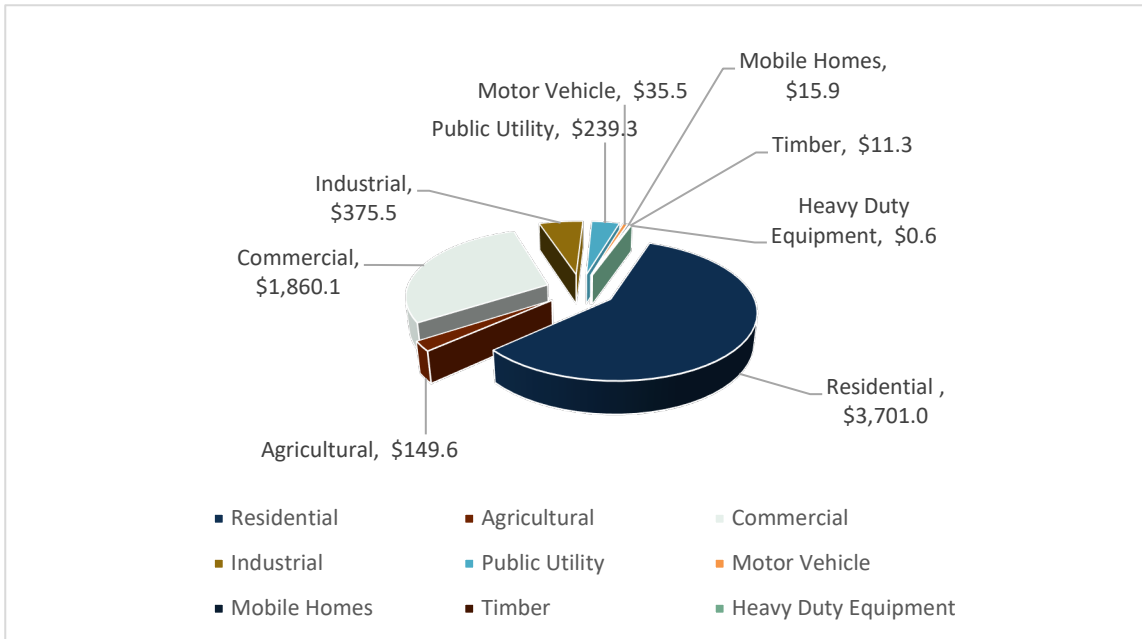


Figure 11: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2023 for county tax purposes and a five-year comparison.

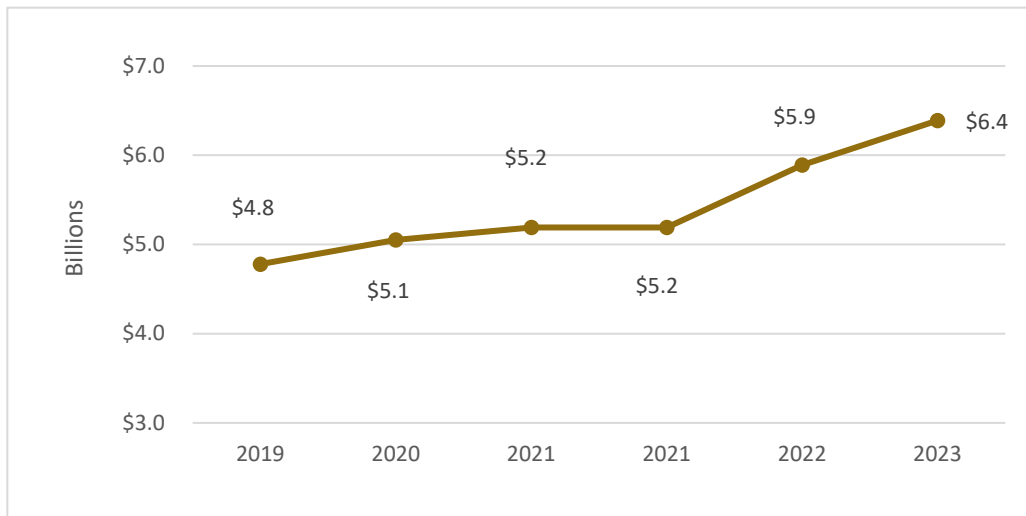


Figure 12: 2023 School Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for board of education tax purposes in millions of dollars.

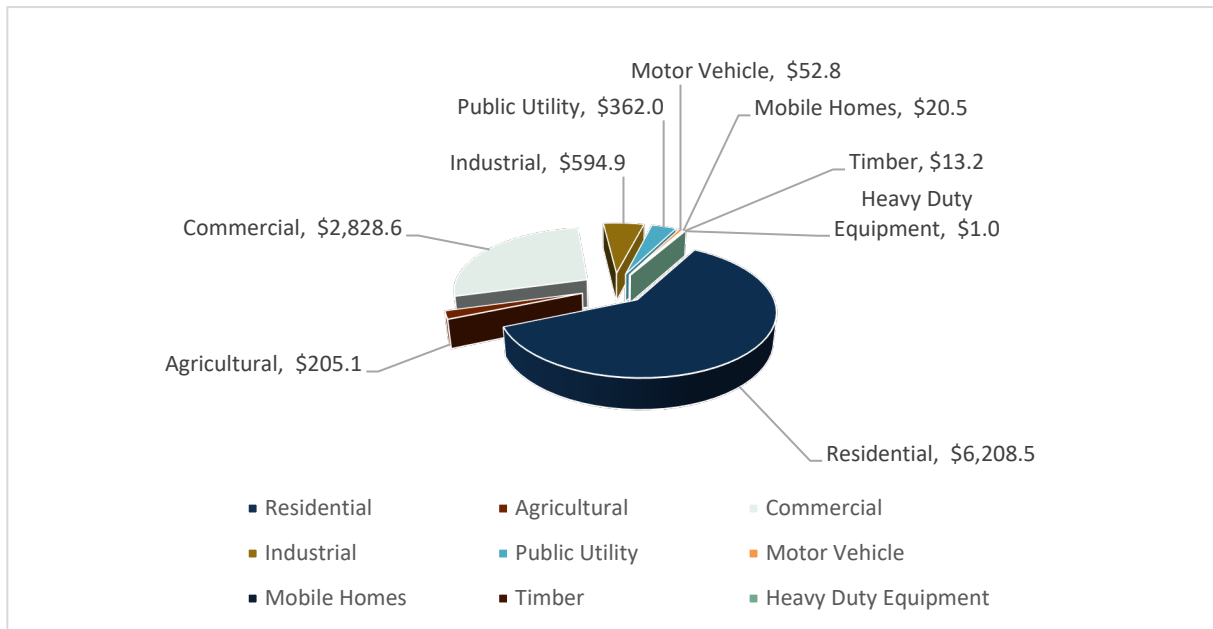
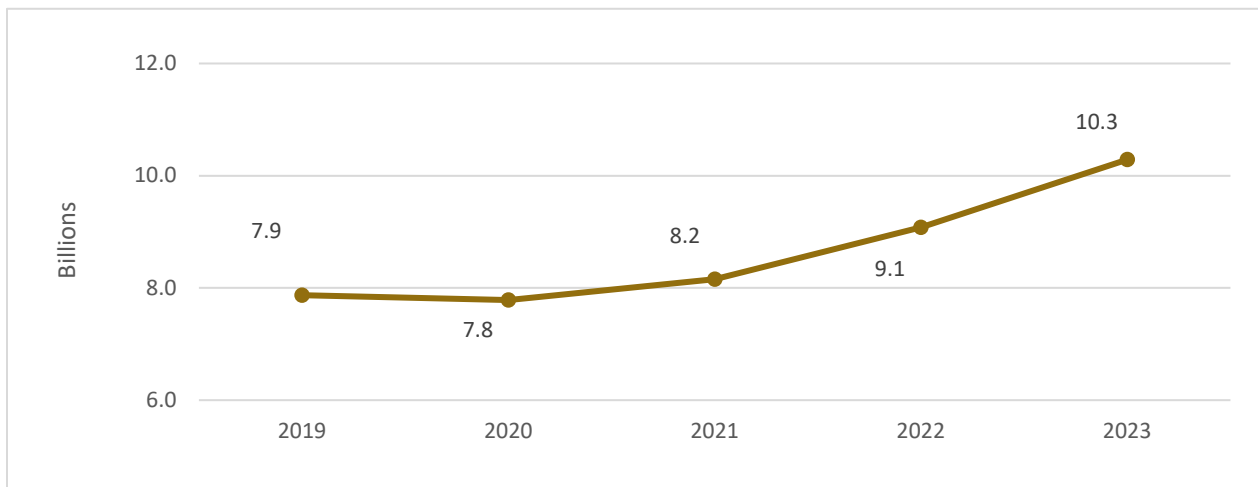


Figure 13: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.



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. Such resolution shall be transmitted to the commissioner who shall appoint an independent performance review board within 30 days after receiving such resolution.

Upon receipt of such a request, the Commissioner appoints a Performance Review Board consisting of three (3) members: one (1) member, who is an employee of the Department of Revenue, and two (2) members, who serve as chief appraisers in counties other than the county being reviewed.

Once appointed, it is the duty of the performance review board to make a thorough and complete investigation of the county board of tax assessors with respect to all actions of the county board of tax assessors and appraisal staff regarding the technical competency of appraisal techniques and compliance with state law and regulations, including the Property Tax Appraisal Manual.

The performance review board shall issue a written report of its findings to the Commissioner and the county governing authority which shall include such evaluations, judgments, and recommendations as it deems appropriate.

List of Counties Where Performance Reviews Occurred

Year	County	County	County	County	County	County
2024	Pike	Sumter	Jones	Whitfield		
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 2023 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 2024 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2023 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 14: Change in Public Utility Digest Value shows the digest history since 2018.

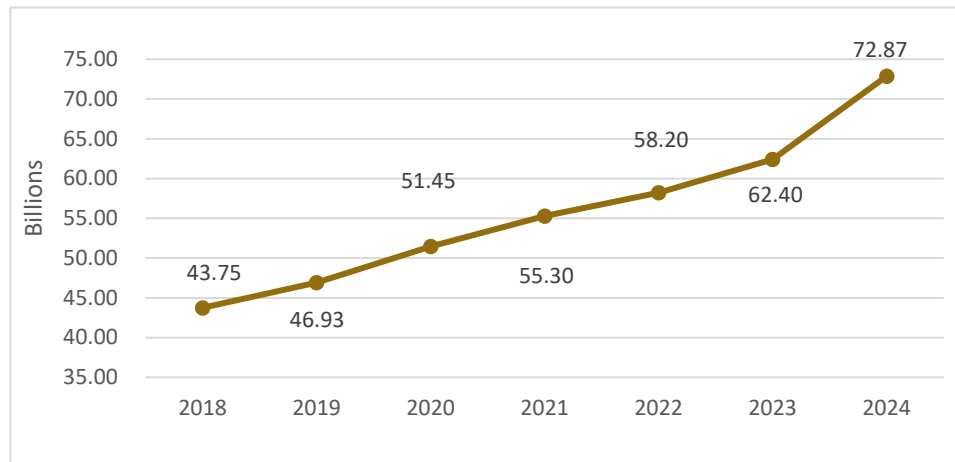


Figure 15: Trend of Average Proposed Public Utility Equalization Ratios shows the trend of the statewide proposed public utility equalization ratios.

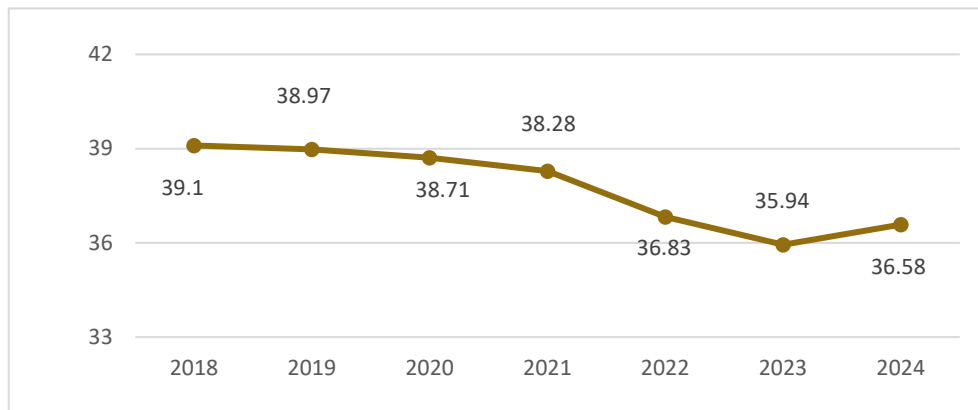


Figure 16: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

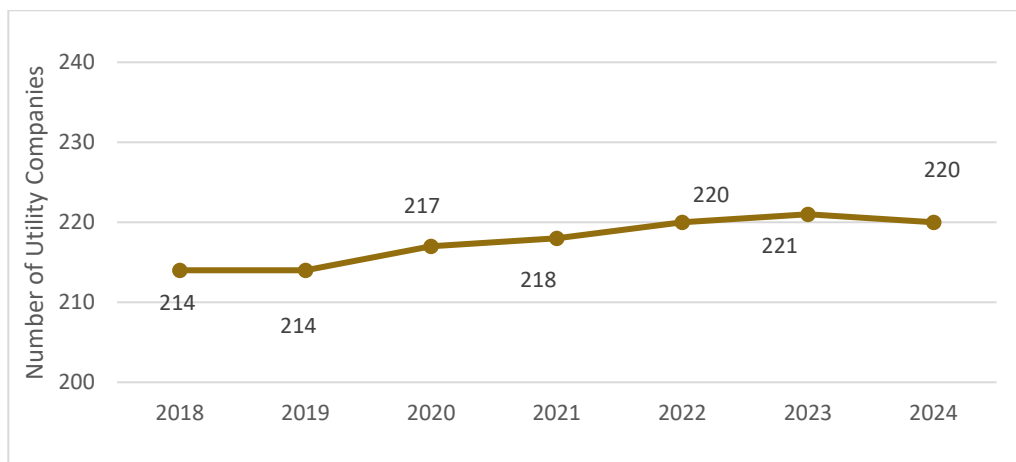


Table 5: 2023 Ratios Used to Propose 2024 Public Utility Assessments shows each county’s proposed equalization ratio from the Department of Revenue for assessment of its public utility properties.

County	Ratio	County	Ratio	County	Ratio	County	Ratio
Appling	36.29	Dade	37.29	Jefferson	33.56	Richmond	38.67
Atkinson	34.09	Dawson	40.01	Jenkins	38.32	Rockdale	38.33
Bacon	40.68	Decatur	38.45	Johnson	37.70	Schley	38.57
Baker	38.38	Dekalb	38.02	Jones	33.94	Screven	36.65
Baldwin	34.15	Dodge	36.51	Lamar	37.15	Seminole	33.79
Banks	38.88	Dooly	38.10	Lanier	30.74	Spalding	38.95
Barrow	38.10	Dougherty	34.30	Laurens	32.40	Stephens	28.18
Bartow	37.77	Douglas	38.00	Lee	32.18	Stewart	39.71
Ben Hill	38.46	Early	38.16	Liberty	37.43	Sumter	32.60
Berrien	27.25	Echols	29.68	Lincoln	36.11	Talbot	38.42
Bibb	38.89	Effingham	37.15	Long	30.41	Taliaferro	35.19
Bleckley	39.99	Elbert	40.26	Lowndes	38.03	Tattnall	36.53
Brantley	31.87	Emanuel	35.01	Lumpkin	38.07	Taylor	33.79
Brooks	38.55	Evans	28.57	Macon	40.55	Telfair	34.61
Bryan	37.32	Fannin	36.41	Madison	38.82	Terrell	37.32
Bulloch	34.15	Fayette	38.39	Marion	36.05	Thomas	39.09
Burke	39.98	Floyd	39.84	McDuffie	39.10	Tift	31.22
Butts	40.47	Forsyth	39.34	McIntosh	39.99	Toombs	38.04
Calhoun	39.35	Franklin	37.17	Meriwether	38.22	Towns	36.79
Camden	38.91	Fulton	36.11	Miller	35.77	Treutlen	37.25
Candler	39.05	Gilmer	39.88	Mitchell	39.47	Troup	38.93
Carroll	39.10	Glascock	39.91	Monroe	38.99	Turner	34.57
Catoosa	33.35	Glynn	38.11	Montgomery	29.09	Twiggs	32.66
Charlton	38.09	Gordon	37.40	Morgan	33.16	Union	40.35
Chatham	37.09	Grady	27.73	Murray	39.26	Upson	38.03
Chattahoochee	37.13	Greene	39.10	Muscogee	39.01	Walker	38.68
Chattooga	38.81	Gwinnett	38.89	Newton	38.91	Walton	39.97
Cherokee	38.74	Habersham	37.14	Oconee	39.54	Ware	36.39
Clarke	38.94	Hall	38.45	Oglethorpe	36.34	Warren	34.35
Clay	37.69	Hancock	32.99	Paulding	39.83	Washington	33.68
Clayton	38.75	Haralson	36.86	Peach	38.90	Wayne	34.65
Clinch	28.37	Harris	39.17	Pickens	38.90	Webster	35.32
Cobb	38.32	Hart	38.30	Pierce	38.61	Wheeler	38.26
Coffee	31.89	Heard	39.00	Pike	38.07	White	37.18
Colquitt	37.55	Henry	39.48	Polk	31.76	Whitfield	30.96
Columbia	39.02	Houston	36.06	Pulaski	31.23	Wilcox	32.52
Cook	29.48	Irwin	28.83	Putnam	39.01	Wilkes	32.07
Coweta	37.60	Jackson	39.44	Quitman	39.44	Wilkinson	31.84
Crawford	37.45	Jasper	39.48	Rabun	35.68	Worth	30.88
Crisp	38.01	Jeff Davis	30.71	Randolph	39.16	Average	36.58

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, just 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 ten (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 five (5) times the tax savings if the breach occurs during the first year of the covenant, to a minimum of two (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. In contrast, 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 6: Preferential Agricultural Assessment Fiscal Impact shows the total number of parcels, 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	-3.61%	\$28,925,867	-4.46%	\$822,031	-5.82%
2021	1,948	-5.25%	\$27,645,604	-4.43%	\$773,102	-5.95%
2022	1,845	-5.29%	\$26,729,270	-3.31%	\$737,985	-4.54%
2023	1,807	-2.06%	\$26,424,827	-1.82%	\$725,066	-1.75%

Table 7: Preferential Agricultural Assessment for 2023 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	950	\$6,786,779	\$80,925	\$83,091	\$164,016
ATKINSON	89	\$1,819,829	\$30,036	\$25,621	\$55,657
BACON	19	\$421,680	\$5,100	\$5,904	\$11,004
BAKER	65	\$2,030,647	\$21,677	\$27,810	\$49,487
BALDWIN	0	\$-	\$-	\$-	\$-
BANKS	4	\$82,187	\$522	\$1,151	\$1,673
BARROW	0	\$-	\$-	\$-	\$-
BARTOW	14	\$219,525	\$1,537	\$3,826	\$5,363
BEN HILL	0	\$-	\$-	\$-	\$-
BERRIEN	1	\$22,820	\$376	\$338	\$714
BIBB	1	\$1,112	\$12	\$16	\$28
BLECKLEY	1	\$14,400	\$182	\$203	\$385
BRANTLEY	1	\$2,743	\$35	\$44	\$79
BROOKS	14	\$1,025,583	\$12,901	\$13,028	\$25,929
BRYAN	3	\$44,030	\$293	\$730	\$1,023
BULLOCH	2	\$106,490	\$1,368	\$903	\$2,271
BURKE	15	\$327,234	\$1,473	\$4,090	\$5,563
BUTTS	2	\$27,090	\$297	\$357	\$654
CALHOUN	14	\$452,468	\$6,918	\$8,571	\$15,489
CAMDEN	3	\$9,963	\$131	\$152	\$283
CANDLER	0	\$-	\$-	\$-	\$-
CARROLL	0	\$-	\$2,532	\$3,307	\$5,839
CATOOSA	0	\$-	\$-	\$-	\$-
CHARLTON	0	\$-	\$-	\$-	\$-
CHATHAM	0	\$-	\$-	\$-	\$-
CHATTAHOOCHEE	3	\$35,184	\$299	\$598	\$897
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	\$927	\$585	\$1,512
CLAYTON	0	\$-	\$-	\$-	\$-
CLINCH	0	\$-	\$-	\$-	\$-
COBB	0	\$-	\$-	\$-	\$-
COFFEE	46	\$1,078,862	\$8,125	\$15,775	\$23,900
COLQUITT	0	\$-	\$-	\$-	\$-
COLUMBIA	0	\$-	\$-	\$-	\$-
COOK	14	\$133,458	\$1,583	\$2,012	\$3,595
COWETA	0	\$-	\$-	\$-	\$-
CRAWFORD	0	\$-	\$969	\$1,208	\$2,177
CRISP	2	\$94,214	\$982	\$1,352	\$2,334
DADE	8	\$242,160	\$1,937	\$3,390	\$5,327
DAWSON	0	\$-	\$-	\$-	\$-
DECATUR	34	\$1,284,228	\$11,481	\$18,127	\$29,608
DEKALB	0	\$-	\$-	\$-	\$-
DODGE	0	\$-	\$-	\$-	\$-
DOOLY	11	\$475,220	\$8,293	\$7,796	\$16,089
DOUGHERTY	2	\$272,210	\$5,191	\$4,898	\$10,089
DOUGLAS	0	\$-	\$-	\$-	\$-
EARLY	11	\$400,699	\$4,408	\$6,396	\$10,804
ECHOLS	0	\$-	\$-	\$-	\$-
EFFINGHAM	0	\$-	\$-	\$-	\$-
ELBERT	2	\$23,410	\$234	\$328	\$562
EMANUEL	6	\$180,532	\$2,143	\$2,262	\$4,405
EVANS	17	\$239,082	\$2,245	\$3,347	\$5,592
FANNIN	0	\$-	\$-	\$-	\$-
FAYETTE	0	\$-	\$-	\$-	\$-
FLOYD	0	\$-	\$-	\$-	\$-
FORSYTH	0	\$-	\$-	\$-	\$-
FRANKLIN	0	\$-	\$-	\$-	\$-
FULTON	0	\$-	\$-	\$-	\$-
GILMER	4	\$48,960	\$306	\$477	\$783

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
GLASCOCK	2	\$28,350	\$333	\$413	\$746
GLYNN	0	\$-	\$-	\$-	\$-
GORDON	28	\$289,419	\$2,617	\$4,736	\$7,353
GRADY	2	\$16,148	\$280	\$216	\$496
GREENE	0	\$-	\$-	\$-	\$-
GWINNETT	0	\$-	\$-	\$-	\$-
HABERSHAM	4	\$19,138	\$243	\$198	\$441
HALL	0	\$-	\$-	\$-	\$-
HANCOCK	13	\$246,168	\$4,339	\$3,481	\$7,820
HARALSON	0	\$-	\$-	\$-	\$-
HARRIS	0	\$-	\$-	\$-	\$-
HART	0	\$-	\$-	\$-	\$-
HEARD	0	\$-	\$-	\$-	\$-
HENRY	0	\$-	\$-	\$-	\$-
HOUSTON	0	\$-	\$-	\$-	\$-
IRWIN	53	\$790,460	\$11,753	\$12,396	\$24,149
JACKSON	0	\$-	\$-	\$-	\$-
JASPER	1	\$14,130	\$153	\$198	\$351
JEFF DAVIS	7	\$292,405	\$4,497	\$4,094	\$8,591
JEFFERSON	4	\$29,044	\$449	\$428	\$877
JENKINS	1	\$23,480	\$181	\$329	\$510
JOHNSON	1	\$13,229	\$217	\$192	\$409
JONES	0	\$-	\$-	\$-	\$-
LAMAR	0	\$-	\$-	\$-	\$-
LANIER	10	\$258,833	\$3,965	\$4,227	\$8,192
LAURENS	2	\$25,423	\$170	\$365	\$535
LEE	6	\$531,120	\$6,589	\$9,029	\$15,618
LIBERTY	0	\$-	\$-	\$-	\$-
LINCOLN	0	\$-	\$-	\$-	\$-
LONG	1	\$7,616	\$112	\$122	\$234
LOWNDES	0	\$-	\$-	\$-	\$-
LUMPKIN	0	\$-	\$-	\$-	\$-

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
MACON	10	\$89,292	\$930	\$1,518	\$2,448
MADISON	0	\$-	\$-	\$-	\$-
MARION	1	\$13,949	\$95	\$229	\$324
MCDUFFIE	0	\$-	\$-	\$-	\$-
MCINTOSH	0	\$-	\$-	\$-	\$-
MERIWETHER	1	\$8,490	\$109	\$147	\$256
MILLER	3	\$43,674	\$694	\$810	\$1,504
MITCHELL	41	\$1,071,731	\$19,291	\$16,168	\$35,459
MONROE	0	\$-	\$-	\$-	\$-
MONTGOMERY	0	\$-	\$-	\$-	\$-
MORGAN	1	\$19,400	\$194	\$262	\$456
MURRAY	1	\$4,560	\$37	\$71	\$108
MUSCOGEE	6	\$134,162	\$1,994	\$3,129	\$5,123
NEWTON	0	\$-	\$-	\$-	\$-
OCONEE	0	\$-	\$-	\$-	\$-
OGLETHORPE	1	\$20,940	\$116	\$383	\$499
PAULDING	0	\$-	\$-	\$-	\$-
PEACH	2	\$111,230	\$1,355	\$1,613	\$2,968
PICKENS	0	\$-	\$-	\$-	\$-
PIERCE	0	\$-	\$-	\$-	\$-
PIKE	0	\$-	\$-	\$-	\$-
POLK	0	\$-	\$-	\$-	\$-
PULASKI	9	\$223,993	\$3,108	\$3,094	\$6,202
PUTNAM	0	\$-	\$-	\$-	\$-
QUITMAN	0	\$-	\$-	\$-	\$-
RABUN	0	\$-	\$-	\$-	\$-
RANDOLPH	25	\$565,970	\$11,661	\$9,696	\$21,357
RICHMOND	0	\$-	\$-	\$-	\$-
ROCKDALE	0	\$-	\$-	\$-	\$-
SCHLEY	1	\$29,719	\$313	\$424	\$737
SCREVEN	53	\$458,891	\$5,424	\$6,424	\$11,848
SEMINOLE	17	\$922,198	\$14,858	\$14,689	\$29,547

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
SPALDING	0	\$-	\$-	\$-	\$-
STEPHENS	0	\$-	\$-	\$-	\$-
STEWART	18	\$317,550	\$3,483	\$4,513	\$7,996
SUMTER	24	\$336,770	\$4,095	\$6,085	\$10,180
TALBOT	0	\$-	\$-	\$-	\$-
TALIAFERRO	0	\$-	\$-	\$-	\$-
TATTNALL	11	\$116,449	\$1,629	\$1,630	\$3,259
TAYLOR	11	\$209,160	\$1,663	\$3,022	\$4,685
TELFAIR	6	\$24,750	\$390	\$347	\$737
TERRELL	29	\$586,980	\$7,921	\$10,259	\$18,180
THOMAS	1	\$216,017	\$1,157	\$2,471	\$3,628
TIFT	0	\$-	\$-	\$-	\$-
TOOMBS	0	\$-	\$-	\$-	\$-
TOWNS	0	\$-	\$-	\$-	\$-
TREUTLEN	0	\$-	\$-	\$-	\$-
TROUP	0	\$-	\$-	\$-	\$-
TURNER	8	\$59,718	\$955	\$954	\$1,909
TWIGGS	0	\$-	\$-	\$-	\$-
UNION	0	\$-	\$-	\$-	\$-
UPSON	0	\$-	\$-	\$-	\$-
WALKER	0	\$-	\$821	\$2,144	\$2,965
WALTON	0	\$-	\$-	\$-	\$-
WARE	24	\$95,708	\$1,323	\$1,442	\$2,765
WARREN	0	\$-	\$-	\$-	\$-
WASHINGTON	1	\$12,480	\$120	\$200	\$320
WAYNE	3	\$24,789	\$333	\$395	\$728
WEBSTER	0	\$-	\$-	\$-	\$-
WHEELER	1	\$6,780	\$94	\$100	\$194
WHITE	0	\$-	\$-	\$-	\$-
WHITFIELD	1	\$15,531	\$93	\$287	\$380
WILCOX	3	\$151,654	\$2,492	\$2,133	\$4,625
WILKES	0	\$-	\$1,722	\$2,504	\$4,226

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
WILKINSON	0	\$-	\$-	\$-	\$-
WORTH	0	\$-	\$-	\$-	\$-
TOTAL	1,807	\$26,424,827	\$339,806	\$385,260	\$725,066

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

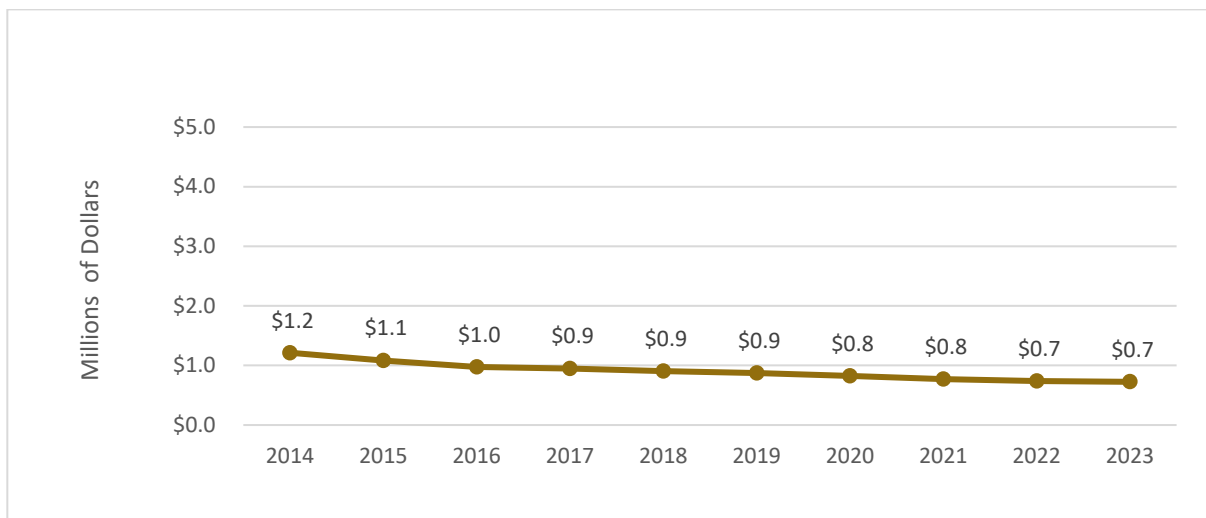
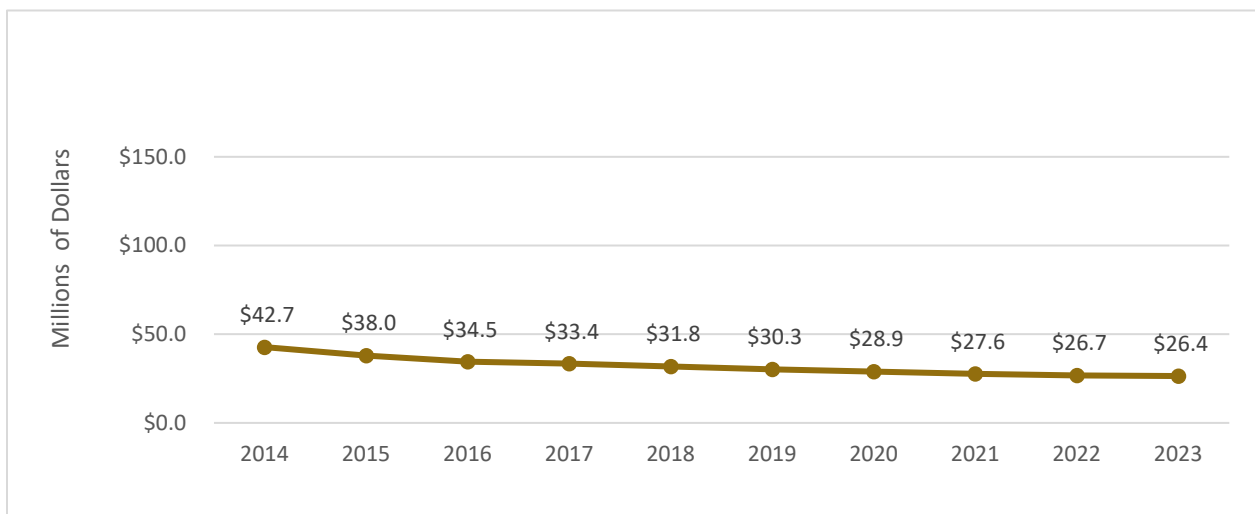


Figure 18: Preferential Agricultural Assessed Value Eliminated illustrates the amount of assessed value eliminated as a result of the Preferential Agricultural Assessment program for the last ten (10) years.



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 8: Conservation Use Fiscal Impact represents the ten (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
JACKSON	3,146	383,177,070	2,414,307	6,676,212	9,090,519
OCONEE	2,151	386,404,027	1,878,030	5,796,060	7,674,090
CHEROKEE	1,783	308,502,953	1,528,324	5,537,628	7,065,952
FORSYTH	691	314,841,212	1,801,207	5,263,515	7,064,722
CARROLL	2,472	215,059,310	2,812,151	3,647,390	6,459,541
WALTON	1,380	205,341,844	2,138,225	3,668,791	5,807,016
MITCHELL	2,029	172,586,635	3,106,559	2,596,039	5,702,598
BROOKS	1,914	212,475,707	2,646,962	2,699,079	5,346,041
MADISON	2,388	203,241,239	1,988,963	3,099,429	5,088,392
HALL	1,751	264,833,474	911,027	4,134,334	5,045,361

Table 9: Conservation Use Valuation Assessment for Tax Year 2023 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	135	\$1,886,750	\$22,498	\$23,099	\$45,597
ATKINSON	832	\$9,113,878	\$150,425	\$128,314	\$278,739
BACON	1,188	\$50,842,109	\$614,935	\$711,790	\$1,326,725
BAKER	440	\$35,270,604	\$376,681	\$483,031	\$859,712
BALDWIN	924	\$21,462,271	\$215,052	\$312,920	\$527,972
BANKS	1,918	\$160,489,804	\$1,019,752	\$2,246,857	\$3,266,609
BARROW	1,176	\$123,997,945	\$702,064	\$1,896,921	\$2,598,985
BARTOW	1,414	\$116,368,109	\$814,406	\$1,982,998	\$2,797,404
BEN HILL	679	\$34,471,248	\$506,279	\$550,747	\$1,057,026
BERRIEN	2,001	\$56,646,929	\$934,108	\$838,601	\$1,772,709
BIBB	595	\$18,788,785	\$201,472	\$275,707	\$477,179
BLECKLEY	944	\$38,109,169	\$482,081	\$537,339	\$1,019,420
BRANTLEY	1,085	\$19,433,616	\$249,724	\$309,189	\$558,913
BROOKS	1,914	\$212,475,707	\$2,646,962	\$2,699,079	\$5,346,041
BRYAN	284	\$12,723,624	\$84,676	\$210,894	\$295,570
BULLOCH	3,073	\$151,315,576	\$1,921,654	\$1,267,843	\$3,189,497
BURKE	1,553	\$80,197,606	\$361,022	\$1,002,470	\$1,363,492
BUTTS	1,179	\$71,751,653	\$786,326	\$945,328	\$1,731,654
CALHOUN	570	\$29,882,611	\$456,978	\$566,066	\$1,023,044
CAMDEN	1,049	\$35,199,110	\$462,481	\$536,786	\$999,267
CANDLER	1,091	\$43,792,575	\$538,386	\$613,096	\$1,151,482
CARROLL	2,472	\$215,059,310	\$2,812,151	\$3,647,390	\$6,459,541
CATOOSA	617	\$38,569,335	\$242,485	\$580,083	\$822,568
CHARLTON	854	\$27,137,118	\$354,926	\$368,793	\$723,719

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CHATHAM	123	\$28,651,221	\$301,354	\$505,150	\$806,504
CHATTAHOOCHEE	108	\$2,789,425	\$23,716	\$47,448	\$71,164
CHATTOOGA	1,446	\$71,811,385	\$665,088	\$778,530	\$1,443,618
CHEROKEE	1,783	\$308,502,953	\$1,528,324	\$5,537,628	\$7,065,952
CLARKE	412	\$35,393,694	\$440,651	\$665,401	\$1,106,052
CLAY	481	\$11,654,529	\$242,612	\$153,001	\$395,613
CLAYTON	121	\$9,899,383	\$122,356	\$194,028	\$316,384
CLINCH	445	\$16,798,493	\$183,423	\$299,719	\$483,142
COBB	534	\$125,526,874	\$1,061,957	\$2,318,931	\$3,380,888
COFFEE	2,827	\$123,649,711	\$930,368	\$1,808,006	\$2,738,374
COLQUITT	2,621	\$160,087,960	\$1,804,079	\$1,318,965	\$3,123,044
COLUMBIA	1,018	\$107,680,015	\$587,287	\$1,852,096	\$2,439,383
COOK	1,348	\$70,145,849	\$832,070	\$1,057,449	\$1,889,519
COWETA	1,656	\$129,637,311	\$607,740	\$1,997,711	\$2,605,451
CRAWFORD	1,203	\$38,752,020	\$505,134	\$629,720	\$1,134,854
CRISP	1,062	\$110,688,214	\$1,154,146	\$1,588,265	\$2,742,411
DADE	720	\$36,893,483	\$295,516	\$516,509	\$812,025
DAWSON	1,045	\$115,624,212	\$651,433	\$1,248,753	\$1,900,186
DECATUR	1,822	\$134,008,783	\$1,198,039	\$1,891,534	\$3,089,573
DEKALB	35	\$2,176,070	\$33,073	\$50,006	\$83,079
DODGE	1,957	\$74,160,675	\$889,928	\$1,038,249	\$1,928,177
DOOLY	1,621	\$109,248,795	\$1,906,391	\$1,792,117	\$3,698,508
DOUGHERTY	336	\$23,656,362	\$451,103	\$425,649	\$876,752
DOUGLAS	365	\$36,474,158	\$449,106	\$710,881	\$1,159,987
EARLY	1,681	\$80,562,698	\$886,190	\$1,285,861	\$2,172,051
ECHOLS	352	\$10,963,751	\$164,314	\$215,284	\$379,598
EFFINGHAM	2,422	\$120,817	\$823,016	\$2,072,715	\$2,895,731
ELBERT	1,763	\$122,493,563	\$1,222,872	\$1,714,910	\$2,937,782

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
EVANS	546	\$18,476,690	\$168,962	\$258,674	\$427,636
FANNIN	1,608	\$136,360,717	\$375,946	\$1,014,387	\$1,390,333
FAYETTE	655	\$62,610,397	\$255,826	\$1,255,338	\$1,511,164
FLOYD	2,367	\$190,763,247	\$1,652,773	\$3,357,155	\$5,009,928
FORSYTH	691	\$314,841,212	\$1,801,207	\$5,263,515	\$7,064,722
FRANKLIN	2,571	\$170,168,900	\$1,547,883	\$2,462,514	\$4,010,397
FULTON	565	\$125,722,830	\$1,137,792	\$2,104,015	\$3,241,807
GILMER	1,927	\$147,668,521	\$922,928	\$1,438,882	\$2,361,810
GLASCOCK	603	\$13,003,254	\$152,788	\$189,392	\$342,180
GLYNN	215	\$15,195,650	\$59,194	\$235,904	\$295,098
GORDON	2,450	\$112,518,530	\$1,017,393	\$1,825,594	\$2,842,987
GRADY	2,321	\$89,868,320	\$1,560,474	\$1,204,235	\$2,764,709
GREENE	1,384	\$101,306,992	\$437,748	\$1,044,576	\$1,482,324
GWINNETT	579	\$131,801,810	\$916,023	\$2,704,944	\$3,620,967
HABERSHAM	1,942	\$177,387,736	\$2,249,631	\$1,836,673	\$4,086,304
HALL	1,751	\$264,833,474	\$911,027	\$4,134,334	\$5,045,361
HANCOCK	1,433	\$55,881,331	\$984,964	\$790,218	\$1,775,182
HARALSON	1,447	\$77,917,690	\$654,509	\$1,128,498	\$1,783,007
HARRIS	1,917	\$97,749,421	\$892,452	\$1,710,615	\$2,603,067
HART	1,742	\$109,653,038	\$484,447	\$1,153,989	\$1,638,436
HEARD	1,430	\$52,304,245	\$322,246	\$732,312	\$1,054,558
HENRY	1,369	\$110,442,566	\$889,615	\$2,609,537	\$3,499,152
HOUSTON	920	\$118,101,909	\$1,129,172	\$1,556,937	\$2,686,109
IRWIN	1,623	\$57,529,861	\$855,354	\$902,183	\$1,757,537
JACKSON	3,146	\$383,177,070	\$2,414,307	\$6,676,212	\$9,090,519
JASPER	1,781	\$149,495,722	\$1,623,972	\$2,094,435	\$3,718,407
JEFF DAVIS	1,142	\$21,961,802	\$337,773	\$307,465	\$645,238
JEFFERSON	1,666	\$58,185,443	\$899,198	\$856,548	\$1,755,746

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
JOHNSON	1,403	\$41,625,142	\$681,528	\$603,565	\$1,285,093
JONES	1,339	\$79,805,857	\$1,274,768	\$1,560,125	\$2,834,893
LAMAR	1,254	\$82,907,627	\$836,704	\$1,285,068	\$2,121,772
LANIER	634	\$22,822,793	\$349,668	\$372,719	\$722,387
LAURENS	2,604	\$82,392,063	\$551,862	\$1,181,720	\$1,733,582
LEE	601	\$54,168,232	\$672,011	\$920,860	\$1,592,871
LIBERTY	218	\$6,781,926	\$143,158	\$103,424	\$246,582
LINCOLN	1,069	\$35,646,126	\$292,298	\$617,569	\$909,867
LONG	610	\$21,482,421	\$316,608	\$342,967	\$659,575
LOWNDES	1,402	\$83,213,352	\$534,258	\$1,200,747	\$1,735,005
LUMPKIN	1,632	\$177,900,120	\$1,466,065	\$2,616,911	\$4,082,976
MACON	1,249	\$69,668,875	\$725,462	\$1,184,023	\$1,909,485
MADISON	2,388	\$203,241,239	\$1,988,963	\$3,099,429	\$5,088,392
MARION	942	\$19,126,722	\$130,513	\$314,271	\$444,784
MCDUFFIE	1,101	\$49,840,428	\$389,204	\$813,196	\$1,202,400
MCINTOSH	197	\$7,643,075	\$75,598	\$123,818	\$199,416
MERIWETHER	2,639	\$149,769,238	\$1,915,399	\$2,600,443	\$4,515,842
MILLER	956	\$37,464,456	\$595,647	\$694,928	\$1,290,575
MITCHELL	2,029	\$172,586,635	\$3,106,559	\$2,596,039	\$5,702,598
MONROE	1,823	\$104,242,196	\$1,251,323	\$1,689,974	\$2,941,297
MONTGOMERY	1,100	\$16,157,678	\$239,731	\$238,044	\$477,775
MORGAN	1,814	\$146,533,782	\$1,463,872	\$1,979,818	\$3,443,690
MURRAY	1,038	\$44,941,582	\$360,297	\$696,595	\$1,056,892
MUSCOGEE	145	\$12,936,666	\$163,668	\$301,696	\$465,364
NEWTON	1,093	\$125,309,385	\$1,057,486	\$2,004,950	\$3,062,436
OCONEE	2,151	\$386,404,027	\$1,878,030	\$5,796,060	\$7,674,090
OGLETHORPE	1,997	\$65,934,819	\$364,090	\$1,207,530	\$1,571,620
PAULDING	1,476	\$154,400,199	\$836,849	\$2,729,024	\$3,565,873

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
PICKENS	600	\$49,900,041	\$368,761	\$618,761	\$987,522
PIERCE	1,506	\$60,829,889	\$573,565	\$851,618	\$1,425,183
PIKE	1,849	\$128,269,704	\$1,236,263	\$1,911,090	\$3,147,353
POLK	1,139	\$50,256,867	\$437,235	\$622,281	\$1,059,516
PULASKI	644	\$8,866,188	\$123,009	\$122,460	\$245,469
PUTNAM	863	\$92,448,614	\$591,671	\$1,040,047	\$1,631,718
QUITMAN	278	\$7,469,571	\$106,426	\$117,780	\$224,206
RABUN	775	\$70,994,488	\$679,062	\$572,855	\$1,251,917
RANDOLPH	1,235	\$53,040,522	\$1,089,776	\$908,637	\$1,998,413
RICHMOND	242	\$8,602,567	\$57,328	\$141,882	\$199,210
ROCKDALE	431	\$36,560,446	\$683,315	\$736,490	\$1,419,805
SCHLEY	652	\$25,838,102	\$272,514	\$369,020	\$641,534
SCREVEN	1,942	\$92,212,887	\$1,089,864	\$1,290,980	\$2,380,844
SEMINOLE	918	\$70,360,259	\$1,133,644	\$1,120,698	\$2,254,342
SPALDING	913	\$58,319,108	\$909,189	\$976,379	\$1,885,568
STEPHENS	827	\$24,550,358	\$385,195	\$362,363	\$747,558
STEWART	373	\$19,373,980	\$212,533	\$275,343	\$487,876
SUMTER	1,320	\$50,544,536	\$612,283	\$913,289	\$1,525,572
TALBOT	1,313	\$39,462,505	\$687,910	\$526,824	\$1,214,734
TALIAFERRO	684	\$11,816,490	\$241,844	\$212,496	\$454,340
TATTNALL	1,939	\$51,430,692	\$719,464	\$720,030	\$1,439,494
TAYLOR	1,243	\$30,993,136	\$246,600	\$447,851	\$694,451
TELFAIR	1,362	\$34,369,268	\$542,106	\$481,170	\$1,023,276
TERRELL	1,072	\$33,298,536	\$449,364	\$581,959	\$1,031,323
THOMAS	1,454	\$175,938,190	\$944,272	\$2,011,218	\$2,955,490
TIFT	1,080	\$51,971,701	\$616,021	\$857,585	\$1,473,606
TOOMBS	1,049	\$44,706,948	\$343,305	\$615,978	\$959,283
TOWNS	471	\$26,359,667	\$114,375	\$158,026	\$272,401

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
TREUTLEN	646	\$8,978,063	\$125,325	\$125,693	\$251,018
TROUP	1,659	\$112,815,318	\$1,119,466	\$1,957,346	\$3,076,812
TURNER	1,416	\$41,066,300	\$656,404	\$655,952	\$1,312,356
TWIGGS	1,038	\$27,835,041	\$539,721	\$457,051	\$996,772
UNION	1,331	\$169,730,685	\$727,466	\$1,276,884	\$2,004,350
UPSON	1,535	\$76,562,736	\$493,830	\$1,072,644	\$1,566,474
WALKER	1,628	\$120,171,249	\$690,088	\$1,799,447	\$2,489,535
WALTON	1,380	\$205,341,844	\$2,138,225	\$3,668,791	\$5,807,016
WARE	1,010	\$26,447,365	\$365,661	\$398,403	\$764,064
WARREN	819	\$18,902,763	\$239,706	\$346,299	\$586,005
WASHINGTON	1,566	\$35,411,891	\$341,866	\$566,094	\$907,960
WAYNE	1,857	\$66,628,386	\$894,353	\$1,061,990	\$1,956,343
WEBSTER	515	\$21,111,690	\$189,604	\$367,977	\$557,581
WHEELER	1,065	\$22,579,803	\$315,694	\$334,452	\$650,146
WHITE	1,536	\$118,442,676	\$1,125,798	\$1,560,482	\$2,686,280
WHITFIELD	977	\$55,654,037	\$333,924	\$1,016,134	\$1,350,058
WILCOX	1,535	\$46,312,349	\$760,912	\$651,244	\$1,412,156
WILKES	1,636	\$29,925,785	\$352,928	\$513,227	\$866,155
WILKINSON	1,062	\$28,990,074	\$415,834	\$570,554	\$986,388
WORTH	2,089	\$159,228,602	\$1,998,637	\$2,458,490	\$4,457,127
TOTAL	187,084	\$12,054,649,395	\$117,992,042	\$188,437,462	\$306,429,504

Figure 19: Conservation Use Tax Shift illustrates the amount of tax shift created annually from digests affected by the Conservation Use Valuation program since 2019.

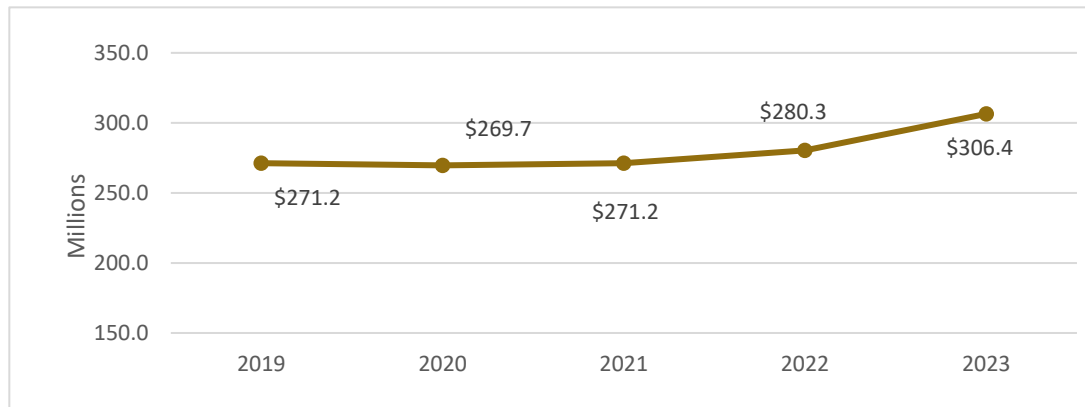
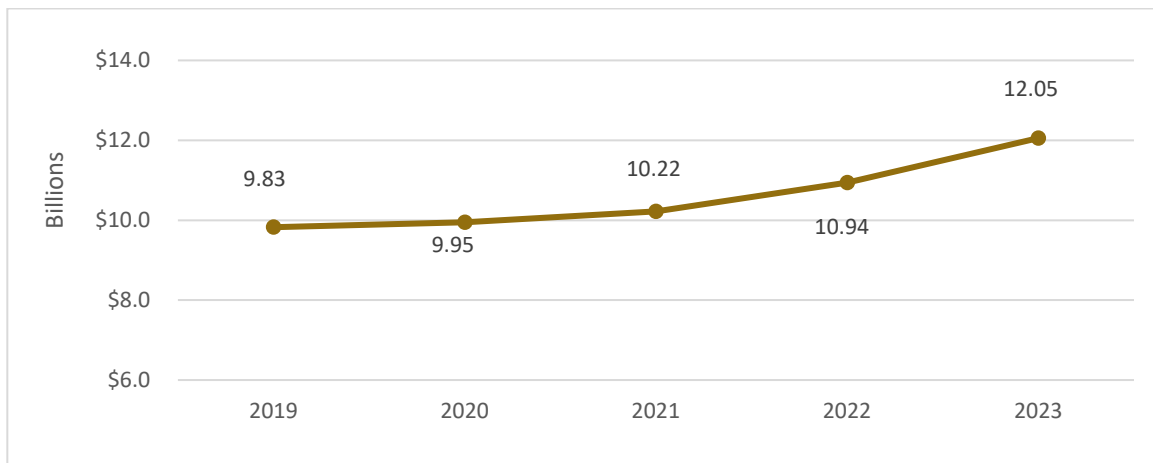


Figure 20: Conservation Use Assessed Value Eliminated illustrates the amount eliminated annually from the tax digests affected by the Conservation Use Valuation program since 2019.



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 allows preferential assessment of forest land of two hundred (200) or more acres in aggregate, consisting of parcels of at least one hundred (100) acres, owned by an individual or individuals or by any entity registered to do business in Georgia. For tax year 2023, a covenant breach is subject to a penalty in an amount equal to two (2) 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 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 10: Forest Land Conservation Use Valuation Assessment for Tax Year 2023 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.

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
APPLING								
COUNTY FIRE DIST		0.00	\$416,850	\$416,850	\$152,264	\$76,132	0.00047	\$35.78
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.011924	\$0.00
COUNTY UNINCORPORATED	3	1,055.01	\$416,850	\$416,850	\$152,264	\$76,132	0.011924	\$907.80
SCHOOL		0.00	\$416,850	\$416,850	\$152,264	\$76,132	0.012243	\$932.08
ATKINSON								
COUNTY INCORPORATED	1	75.47	\$23,761	\$23,761	\$14,131	\$7,066	0.016505	\$116.62
COUNTY UNINCORPORATED	31	36,161.07	\$6,556,263	\$6,548,653	\$926,982	\$459,686	0.016505	\$7,587.12
SCHOOL		0.00	\$6,580,024	\$6,572,414	\$941,113	\$466,752	0.014079	\$6,571.39
WILLACOOCHEE	1	75.47	\$23,761	\$23,761	\$14,131	\$7,066	0.013	\$91.85
BACON								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012095	\$0.00
COUNTY UNINCORPORATED	52	23,502.23	\$9,049,120	\$9,049,120	\$4,522,278	\$2,261,139	0.012095	\$27,348.48
SCHOOL		0.00	\$9,049,120	\$9,049,120	\$4,522,278	\$2,261,139	0.014	\$31,655.95
BAKER								
COUNTY INCORPORATED	1	287.00	\$169,160	\$169,160	\$109,356	\$100,575	0.011928	\$1,199.66
COUNTY UNINCORPORATED	60	108,557.57	\$54,639,102	\$54,612,936	\$32,662,687	\$30,015,960	0.010675	\$320,420.37
SCHOOL		0.00	\$54,808,262	\$54,782,096	\$32,772,043	\$30,123,246	0.013695	\$412,537.86

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
BALDWIN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01002	\$0.00
COUNTY UNINCORPORATED	35	11,101.71	\$4,291,756	\$4,291,756	\$4,291,756	\$2,145,878	0.01002	\$21,501.70
SCHOOL		0.00	\$4,291,756	\$4,291,756	\$4,291,756	\$2,145,878	0.01458	\$31,286.90
BANKS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.006354	\$0.00
COUNTY UNINCORPORATED	5	3,018.74	\$4,585,636	\$3,433,296	\$3,583,818	\$1,215,739	0.006354	\$7,724.81
SCHOOL		0.00	\$4,585,636	\$3,433,296	\$3,583,818	\$1,215,739	0.014	\$17,020.35
BARTOW								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00749	\$0.00
COUNTY UNINCORPORATED	4	1,049.77	\$1,370,184	\$1,396,709	\$1,100,437	\$563,481	0.00697	\$3,927.46
SCHOOL		0.00	\$1,370,184	\$1,396,709	\$1,100,437	\$563,481	0.01743	\$9,821.47
BEN HILL								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.014687	\$0.00
COUNTY UNINCORPORATED	89	32,277.61	\$16,248,091	\$13,513,984	\$8,642,717	\$2,954,305	0.014687	\$43,389.88
SCHOOL		0.00	\$16,248,091	\$13,513,984	\$8,642,717	\$2,954,305	0.015977	\$47,200.93
BERRIEN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01649	\$0.00
COUNTY UNINCORPORATED	61	41,644.66	\$16,215,719	\$16,215,719	\$7,718,500	\$3,859,250	0.01649	\$63,639.03
SCHOOL		0.00	\$16,215,719	\$16,215,719	\$7,718,500	\$3,859,250	0.014804	\$57,132.34
BIBB								
COUNTY INCORPORATED	30	4,418.97	\$3,669,157	\$3,575,967	\$2,697,573	\$1,302,192	0.010723	\$13,963.40
SCHOOL		0.00	\$3,669,157	\$3,575,967	\$2,697,573	\$1,302,192	0.014674	\$19,108.36

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
BLECKLEY								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01265	\$0.00
COUNTY UNINCORPORATED	32	17,016.22	\$7,381,480	\$7,381,480	\$3,131,198	\$1,565,599	0.01265	\$19,804.83
SCHOOL		0.00	\$7,381,480	\$7,381,480	\$3,131,198	\$1,565,599	0.0141	\$22,074.95
BRANTLEY								
COUNTY FIRE - UNINC		0.00	\$27,144,996	\$27,158,735	\$12,151,565	\$8,547,270	0.00125	\$10,684.09
COUNTY FIRE - UNINC CALVARY VFD		0.00	\$391,565	\$391,565	\$233,719	\$116,860	0.00125	\$146.07
COUNTY FIRE - UNINC WSVLLE VFD		0.00	\$6,778,825	\$6,778,825	\$3,584,644	\$2,084,841	0.00125	\$2,606.05
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.016561	\$0.00
COUNTY UNINCORPORATED	143	127,086.12	\$34,315,386	\$34,329,125	\$15,969,928	\$9,913,912	0.012788	\$126,779.11
SCHOOL		0.00	\$34,315,386	\$34,329,125	\$15,969,928	\$10,075,171	0.0153	\$154,150.12
BROOKS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.014243	\$0.00
COUNTY UNINCORPORATED	182	91,771.03	\$102,265,640	\$97,367,800	\$81,253,031	\$66,476,377	0.012474	\$829,226.33
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$102,265,640	\$97,367,800	\$81,253,031	\$66,511,612	0.0003	\$19,953.48
SCHOOL		0.00	\$102,265,640	\$97,367,800	\$81,253,031	\$66,576,194	0.012703	\$845,717.40
BRYAN								
COUNTY INCORPORATED	5	1,108.54	\$725,120	\$697,720	\$503,853	\$238,227	0.006655	\$1,585.40
COUNTY UNINCORPORATED	71	27,206.10	\$10,543,000	\$10,090,920	\$5,810,074	\$2,678,997	0.006655	\$17,828.73
PEMBROKE	4	914.34	\$481,720	\$454,320	\$293,924	\$133,262	0.01	\$1,332.62
RICHMOND HILL	1	194.20	\$243,400	\$243,400	\$209,929	\$104,965	0.004132	\$433.71
SCHOOL		0.00	\$11,268,120	\$10,788,640	\$6,313,927	\$2,917,224	0.015075	\$43,977.14

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
BULLOCH								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01285	\$0.00
COUNTY UNINCORPORATED	24	17,160.41	\$6,559,440	\$5,484,515	\$3,377,783	\$1,151,429	0.01285	\$14,795.86
SCHOOL		0.00	\$6,559,440	\$5,484,515	\$3,377,783	\$1,151,429	0.008478	\$9,761.82
BURKE								
COUNTY FIRE DISTRICT		0.00	\$45,432,656	\$42,080,198	\$22,497,759	\$9,572,651	0.0025	\$23,931.63
COUNTY INCORPORATED	1	63.00	\$18,950	\$17,676	\$6,657	\$2,692	0.004665	\$12.56
COUNTY UNINCORPORATED	206	104,173.97	\$45,413,706	\$42,062,522	\$22,491,102	\$9,569,959	0.0045	\$43,064.82
MIDVILLE	1	63.00	\$18,950	\$17,676	\$6,657	\$2,692	0.016	\$43.06
SCHOOL		0.00	\$45,432,656	\$42,080,198	\$22,497,759	\$9,572,651	0.0125	\$119,658.13
BUTTS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010959	\$0.00
COUNTY UNINCORPORATED	35	14,490.92	\$12,954,648	\$12,320,560	\$9,862,868	\$4,614,390	0.010959	\$50,569.10
SCHOOL		0.00	\$12,954,648	\$12,320,560	\$9,862,868	\$4,614,390	0.013175	\$60,794.59
CALHOUN								
COUNTY INCORPORATED	4	230.87	\$91,863	\$91,863	\$47,363	\$40,849	0.015407	\$629.36
COUNTY UNINCORPORATED	88	57,431.65	\$31,639,216	\$31,545,855	\$18,244,537	\$15,654,839	0.01529	\$239,362.48
LEARY	2	66.87	\$18,799	\$18,799	\$8,791	\$4,396	0.012655	\$55.63
SCHOOL		0.00	\$31,731,079	\$31,637,718	\$18,291,900	\$15,716,809	0.018943	\$297,723.51
CAMDEN								
COUNTY INCORPORATED	10	13,567.61	\$3,203,938	\$3,203,938	\$1,300,126	\$650,063	0.013139	\$8,541.18
COUNTY SSD - UNINC 40		0.00	\$261,773	\$260,173	\$38,441	\$18,421	0.001207	\$22.23
COUNTY SSD - UNINC 42		0.00	\$1,813,960	\$1,813,960	\$975,446	\$487,723	0.001207	\$588.68

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
CAMDEN								
COUNTY SSD - UNINC 43		0.00	\$16,490,863	\$16,433,666	\$9,245,328	\$4,602,560	0.001207	\$5,555.29
COUNTY UNINCORPORATED	108	64,478.91	\$18,566,596	\$18,507,799	\$10,259,215	\$5,100,209	0.013139	\$67,011.65
KINGSLAND	10	13,567.61	\$3,203,938	\$3,203,938	\$1,300,126	\$650,063	0.0061	\$3,965.38
SCHOOL		0.00	\$21,770,534	\$21,711,737	\$11,559,341	\$5,750,272	0.01525	\$87,691.65
CANDLER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012294	\$0.00
COUNTY UNINCORPORATED	45	15,107.88	\$6,239,846	\$6,268,136	\$3,386,452	\$1,707,371	0.012294	\$20,990.42
SCHOOL		0.00	\$6,239,846	\$6,268,136	\$3,386,452	\$1,707,371	0.014	\$23,903.19
CARROLL								
COUNTY INC - BREMEN		0.00	\$0	\$0	\$0	\$0	0.005301	\$0.00
COUNTY INC - CARROLLTON		0.00	\$0	\$0	\$0	\$0	0.005565	\$0.00
COUNTY INC - OTHER	24	6,952.19	\$9,489,494	\$9,489,495	\$7,625,816	\$3,812,909	0.006671	\$25,435.91
COUNTY UNINCORPORATED	23	6,839.19	\$9,293,680	\$9,293,682	\$7,458,526	\$3,729,264	0.006671	\$24,877.92
MT ZION	1	113.00	\$195,814	\$195,813	\$167,290	\$83,645	0.006427	\$537.58
SCHOOL		0.00	\$9,489,494	\$9,489,495	\$7,625,816	\$3,812,909	0.017	\$64,819.44
CHARLTON								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.013079	\$0.00
COUNTY UNINCORPORATED	66	102,214.96	\$32,415,800	\$32,415,480	\$13,059,591	\$6,836,736	0.013079	\$89,417.67
SCHOOL		0.00	\$32,415,800	\$32,415,480	\$13,059,591	\$6,839,963	0.01359	\$92,955.10
CHATHAM								
CHATHAM AREA TRANSIT DISTRICT		0.00	\$5,414,360	\$5,414,360	\$5,130,520	\$2,565,260	0.001056	\$2,708.91
COUNTY INCORPORATED	11	1,244.94	\$1,934,240	\$1,934,240	\$1,767,520	\$883,760	0.010518	\$9,295.39

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
CHATHAM								
COUNTY SSD - UNINC		0.00	\$3,480,120	\$3,480,120	\$3,363,000	\$1,681,500	0.004502	\$7,570.11
COUNTY UNINCORPORATED	4	811.49	\$3,480,120	\$3,480,120	\$3,363,000	\$1,681,500	0.010518	\$17,686.02
SAVANNAH	11	1,244.94	\$1,934,240	\$1,934,240	\$1,767,520	\$883,760	0.0122	\$10,781.87
SCHOOL		0.00	\$5,414,360	\$5,414,360	\$5,130,520	\$2,565,260	0.017631	\$45,228.10
CHATTAHOOCHEE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.008502	\$0.00
COUNTY UNINCORPORATED	12	6,684.14	\$2,518,915	\$2,518,915	\$939,051	\$469,526	0.008502	\$3,991.91
SCHOOL		0.00	\$2,518,915	\$2,518,915	\$939,051	\$469,526	0.01701	\$7,986.63
CHATTOOGA								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.011831	\$0.00
COUNTY UNINCORPORATED	33	14,974.44	\$9,277,320	\$14,154,289	\$5,533,809	\$5,205,389	0.009239	\$48,092.59
SCHOOL		0.00	\$9,277,320	\$14,154,289	\$5,533,809	\$5,205,389	0.010898	\$56,728.33
CHEROKEE								
COUNTY FIRE DIST - UNINC		0.00	\$4,367,600	\$4,280,000	\$3,557,383	\$1,734,892	0.002764	\$4,795.24
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.004954	\$0.00
COUNTY UNINCORPORATED	6	2,418.38	\$4,367,600	\$4,280,000	\$3,557,383	\$1,734,892	0.004954	\$8,594.65
SCHOOL		0.00	\$4,367,600	\$4,280,000	\$3,557,383	\$1,734,892	0.01645	\$28,538.97
CLAY								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.020817	\$0.00
COUNTY UNINCORPORATED	51	16,318.93	\$5,337,040	\$5,349,320	\$1,764,051	\$888,166	0.020817	\$18,488.94
SCHOOL		0.00	\$5,337,040	\$5,349,320	\$1,764,051	\$888,166	0.013128	\$11,659.84

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
CLINCH								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010919	\$0.00
COUNTY UNINCORPORATED	172	388,804.82	\$111,189,920	\$116,542,607	\$46,966,244	\$47,619,777	0.010919	\$519,960.35
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$111,189,920	\$116,542,607	\$46,966,244	\$47,619,777	0.0005	\$23,809.89
COUNTY WIDE HOSPITAL		0.00	\$111,189,920	\$116,542,607	\$46,966,244	\$47,619,777	0.004	\$190,479.11
SCHOOL		0.00	\$111,189,920	\$116,542,607	\$46,966,244	\$47,641,758	0.017842	\$850,024.25
COFFEE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.007031	\$0.00
COUNTY UNINCORPORATED	48	22,617.61	\$11,483,665	\$11,547,559	\$7,413,295	\$3,738,595	0.007531	\$28,155.36
SCHOOL		0.00	\$11,483,665	\$11,547,559	\$7,413,295	\$3,738,595	0.014622	\$54,665.73
COLQUITT								
COUNTY INCORPORATED	1	138.26	\$145,126	\$145,126	\$104,757	\$52,379	0.013832	\$724.50
COUNTY SSD		0.00	\$28,215,875	\$28,208,249	\$19,033,460	\$9,512,917	0.001212	\$11,529.66
COUNTY UNINCORPORATED	127	37,082.23	\$28,070,749	\$28,063,123	\$18,928,703	\$9,460,539	0.011229	\$106,232.39
NORMAN PARK	1	138.26	\$145,126	\$145,126	\$104,757	\$52,379	0.011196	\$586.43
SCHOOL		0.00	\$28,215,875	\$28,208,249	\$19,033,460	\$9,512,917	0.008239	\$78,376.92
COLUMBIA								
COUNTY FIRE DIST - UNINC		0.00	\$30,923,896	\$30,923,896	\$30,923,896	\$15,461,948	0.002788	\$43,107.91
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.004895	\$0.00
COUNTY UNINCORPORATED	98	18,689.25	\$30,923,896	\$30,923,896	\$30,923,896	\$15,461,948	0.004895	\$75,686.24
SCHOOL		0.00	\$30,923,896	\$30,923,896	\$30,923,896	\$15,461,948	0.0172	\$265,945.51

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
COOK								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.011862	\$0.00
COUNTY UNINCORPORATED	24	7,166.29	\$5,393,283	\$4,833,870	\$4,028,648	\$1,734,618	0.011862	\$20,576.03
SCHOOL		0.00	\$5,393,283	\$4,833,870	\$4,028,648	\$1,734,618	0.015075	\$26,149.36
COWETA								
CHATTAHOOCHEE HILLS		0.00	\$0	\$0	\$0	\$0	0.009	\$0.00
COUNTY FIRE DISTRICT		0.00	\$4,497,706	\$3,997,070	\$3,043,944	\$1,271,654	0.0029	\$3,687.80
COUNTY INCORPORATED	2	46.95	\$139,468	\$77,877	\$126,669	\$32,539	0.004688	\$152.54
COUNTY UNINCORPORATED	31	5,802.23	\$4,358,238	\$3,919,193	\$2,917,275	\$1,239,115	0.004688	\$5,808.97
GRANTVILLE	2	46.95	\$139,468	\$77,877	\$126,669	\$32,539	0.005228	\$170.11
SCHOOL		0.00	\$4,497,706	\$3,997,070	\$3,043,944	\$1,271,654	0.01541	\$19,596.19
CRAWFORD								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01477	\$0.00
COUNTY UNINCORPORATED	159	65,717.45	\$32,704,510	\$32,704,509	\$17,774,411	\$12,024,181	0.01303	\$156,675.08
SCHOOL		0.00	\$32,704,510	\$32,704,509	\$17,774,411	\$12,320,551	0.015	\$184,808.26
CRISP								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010427	\$0.00
COUNTY SSD - UNINC		0.00	\$11,423,929	\$6,009,365	\$8,436,876	\$1,511,156	0.0023	\$3,475.66
COUNTY UNINCORPORATED	60	12,219.00	\$11,423,929	\$6,009,365	\$8,436,876	\$1,511,156	0.010427	\$15,756.82
SCHOOL		0.00	\$11,423,929	\$6,009,365	\$8,436,876	\$1,511,156	0.014349	\$21,683.58
DAWSON								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.005634	\$0.00
COUNTY UNINCORPORATED	3	828.23	\$1,405,480	\$959,880	\$1,131,473	\$342,937	0.005634	\$1,932.10

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
DAWSON								
SCHOOL		0.00	\$1,405,480	\$959,880	\$1,131,473	\$342,937	0.0108	\$3,703.71
DECATUR								
BAINBRIDGE	3	745.85	\$440,665	\$440,665	\$296,220	\$148,110	0.003511	\$520.01
COUNTY INCORPORATED	3	745.85	\$440,665	\$440,665	\$296,220	\$148,110	0.00894	\$1,324.10
COUNTY UNINCORPORATED	199	74,584.21	\$47,498,921	\$45,662,140	\$30,866,036	\$14,514,628	0.00894	\$129,760.77
SCHOOL		0.00	\$47,939,586	\$46,102,805	\$31,162,256	\$14,662,738	0.014115	\$206,964.54
DODGE								
CHESTER	1	220.00	\$112,196	\$98,580	\$63,230	\$24,807	0.001	\$24.81
COUNTY INCORPORATED	1	220.00	\$112,196	\$98,580	\$63,230	\$24,807	0.012	\$297.68
COUNTY UNINCORPORATED	125	37,077.29	\$16,552,498	\$15,317,022	\$8,888,491	\$3,826,508	0.012	\$45,918.09
SCHOOL		0.00	\$16,664,694	\$15,415,602	\$8,951,721	\$3,851,315	0.014	\$53,918.40
DOOLY								
COUNTY INCORPORATED	4	167.00	\$142,240	\$125,480	\$106,172	\$45,869	0.01745	\$800.42
COUNTY UNINCORPORATED	105	41,553.77	\$30,016,040	\$23,010,163	\$19,507,742	\$6,413,591	0.01745	\$111,917.17
DOOLING	2	98.00	\$83,240	\$82,040	\$65,311	\$32,056	0	\$0.00
SCHOOL		0.00	\$30,158,280	\$23,135,643	\$19,613,914	\$6,489,422	0.016404	\$106,452.48
VIENNA	2	69.00	\$59,000	\$43,440	\$40,861	\$12,651	0.011749	\$148.63
DOUGHERTY								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.019069	\$0.00
COUNTY SSD - UNINC		0.00	\$42,095,040	\$42,100,440	\$27,176,912	\$17,793,868	0.009173	\$163,223.15
COUNTY UNINCORPORATED	60	69,522.89	\$42,095,040	\$42,100,440	\$27,176,912	\$13,591,156	0.019069	\$259,169.75
SCHOOL		0.00	\$42,095,040	\$42,100,440	\$27,176,912	\$13,591,156	0.017993	\$244,545.67

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
DOUGLAS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012313	\$0.00
COUNTY UNINCORPORATED	1	246.50	\$377,040	\$377,040	\$316,563	\$158,282	0.012313	\$1,948.92
SCHOOL		0.00	\$377,040	\$377,040	\$316,563	\$158,282	0.01899	\$3,005.77
EARLY								
BLAKELY	4	630.16	\$298,479	\$298,479	\$160,298	\$80,149	0.003968	\$318.03
COUNTY INCORPORATED	10	1,039.97	\$581,430	\$551,903	\$344,643	\$234,458	0.011	\$2,579.03
COUNTY UNINCORPORATED	331	90,373.07	\$49,544,811	\$52,853,867	\$28,487,025	\$23,657,436	0.011	\$260,231.79
SCHOOL		0.00	\$50,126,241	\$53,405,770	\$28,831,668	\$24,260,572	0.015961	\$387,223.00
ECHOLS								
COUNTY UNINCORPORATED	76	203,005.90	\$42,478,600	\$45,658,972	\$8,693,812	\$9,864,228	0.014987	\$147,835.18
SCHOOL		0.00	\$42,478,600	\$45,658,972	\$8,693,812	\$9,873,149	0.015501	\$153,043.68
EFFINGHAM								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.005939	\$0.00
COUNTY UNINCORPORATED	112	55,956.18	\$30,793,760	\$29,308,708	\$21,516,815	\$10,015,882	0.005939	\$59,484.32
COUNTY WIDE HOSPITAL		0.00	\$30,793,760	\$29,308,708	\$21,516,815	\$10,015,882	0.00148	\$14,823.50
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$30,793,760	\$29,308,708	\$21,516,815	\$10,015,882	0.002	\$20,031.76
SCHOOL		0.00	\$30,793,760	\$29,308,708	\$21,516,815	\$10,015,882	0.014957	\$149,807.54
ELBERT								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010602	\$0.00
COUNTY UNINCORPORATED	39	22,426.76	\$21,272,211	\$12,807,842	\$13,745,380	\$2,640,506	0.009978	\$26,346.96
SCHOOL		0.00	\$21,272,211	\$12,807,842	\$13,745,380	\$2,640,506	0.014	\$36,967.08

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
EMANUEL								
ADRIAN	1	41.00	\$21,131	\$21,131	\$10,936	\$5,468	0.008608	\$47.07
COUNTY INCORPORATED	7	1,396.11	\$511,893	\$511,893	\$273,540	\$136,770	0.011868	\$1,623.19
COUNTY SSD - ADRIAN #5		0.00	\$21,131	\$21,131	\$10,936	\$5,468	0.002765	\$15.12
COUNTY SSD - OAK PARK		0.00	\$287,062	\$287,062	\$147,558	\$73,779	0.002765	\$204.00
COUNTY SSD - STILLMORE #7		0.00	\$122,409	\$122,409	\$73,885	\$36,943	0.002765	\$102.15
COUNTY SSD - UNINC #1		0.00	\$40,090,293	\$40,135,049	\$17,991,133	\$12,068,851	0.002765	\$33,370.37
COUNTY UNINCORPORATED	207	110,074.73	\$40,090,293	\$40,135,049	\$17,991,133	\$9,017,945	0.011868	\$107,024.97
OAK PARK	1	882.04	\$287,062	\$287,062	\$147,558	\$73,779	0	\$0.00
SCHOOL		0.00	\$40,602,186	\$40,646,942	\$18,264,673	\$9,154,715	0.012528	\$114,690.26
STILLMORE	4	234.26	\$122,409	\$122,409	\$73,885	\$36,943	0	\$0.00
EVANS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012144	\$0.00
COUNTY UNINCORPORATED	14	6,775.89	\$2,517,920	\$2,517,920	\$1,352,204	\$676,102	0.009087	\$6,143.74
SCHOOL		0.00	\$2,517,920	\$2,517,920	\$1,352,204	\$676,102	0.014	\$9,465.43
FANNIN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.002757	\$0.00
COUNTY UNINCORPORATED	4	1,198.66	\$2,052,116	\$2,052,116	\$1,682,911	\$841,456	0.002757	\$2,319.89
SCHOOL		0.00	\$2,052,116	\$2,052,116	\$1,682,911	\$841,456	0.007439	\$6,259.59
FLOYD								
CAVE SPRINGS	1	0.35	\$353	\$277	\$267	\$96	0	\$0.00
CO UNINC SOLID WASTE		0.00	\$15,040,939	\$11,846,159	\$11,575,144	\$4,190,182	0.000656	\$2,748.76

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
FLOYD								
COUNTY FIRE DIST - UNINC		0.00	\$15,040,939	\$11,846,159	\$11,575,144	\$4,190,182	0.00165	\$6,913.80
COUNTY INCORPORATED	1	0.35	\$353	\$277	\$267	\$96	0.008664	\$0.83
COUNTY UNINCORPORATED	76	14,049.22	\$15,040,939	\$11,846,159	\$11,575,144	\$4,190,182	0.008664	\$36,303.74
SCHOOL		0.00	\$15,041,292	\$11,846,436	\$11,575,411	\$4,190,278	0.0177	\$74,167.91
FRANKLIN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.009663	\$0.00
COUNTY UNINCORPORATED	2	549.69	\$188,983	\$188,983	-\$1,662	\$0	0.009082	\$0.00
SCHOOL		0.00	\$188,983	\$188,983	\$0	\$0	0.014471	\$0.00
FULTON								
CHATTAHOOCHEE HILLS	46	8,602.61	\$26,589,760	\$25,695,280	\$23,342,960	\$17,355,479	0.009	\$156,199.31
COUNTY INCORPORATED	47	8,640.61	\$26,623,120	\$25,728,640	\$23,361,020	\$11,233,270	0.00887	\$99,639.10
COUNTY UNINCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00887	\$0.00
SCHOOL		0.00	\$26,623,120	\$25,728,640	\$23,361,020	\$11,233,270	0.01714	\$192,538.25
SOUTH FULTON	1	38.00	\$33,360	\$33,360	\$18,060	\$9,030	0.012399	\$111.96
GILMER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.0055	\$0.00
COUNTY UNINCORPORATED	9	6,140.41	\$6,079,145	\$5,798,181	\$4,208,613	\$1,963,825	0.0055	\$10,801.03
SCHOOL		0.00	\$6,079,145	\$5,798,181	\$4,208,613	\$1,963,825	0.009744	\$19,135.51
GLASCOCK								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01175	\$0.00
COUNTY UNINCORPORATED	59	16,119.42	\$5,523,754	\$5,353,337	\$2,412,670	\$1,121,127	0.01175	\$13,173.24
SCHOOL		0.00	\$5,523,754	\$5,353,337	\$2,412,670	\$1,121,127	0.014565	\$16,329.21

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
GLYNN								
CO UNINC - JEKYLL ISLAND	87	30,517.10	\$14,923,720	\$14,923,720	\$10,849,624	\$5,424,812	0	\$0.00
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.003864	\$0.00
COUNTY UNINCORPORATED	87	30,517.10	\$14,923,720	\$14,923,720	\$10,849,624	\$5,424,812	0.003864	\$20,961.47
SCHOOL		0.00	\$14,923,720	\$14,923,720	\$10,849,624	\$5,424,812	0.0154	\$83,542.10
GORDON								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.009042	\$0.00
COUNTY UNINCORPORATED	8	5,529.28	\$3,300,920	\$3,300,920	\$1,911,721	\$955,861	0.009042	\$8,642.89
SCHOOL		0.00	\$3,300,920	\$3,300,920	\$1,911,721	\$955,861	0.016364	\$15,641.70
GRADY								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.017364	\$0.00
COUNTY UNINCORPORATED	66	44,855.00	\$24,266,851	\$24,234,540	\$13,943,442	\$6,955,566	0.017364	\$120,776.44
SCHOOL		0.00	\$24,266,851	\$24,234,540	\$13,943,442	\$6,955,566	0.0134	\$93,204.58
GREENE								
COUNTY FIRE - LIBERTY		0.00	\$2,575,640	\$1,769,200	\$2,052,107	\$622,834	0.000517	\$322.00
COUNTY FIRE - OLD SALEM		0.00	\$9,957,520	\$8,432,480	\$9,218,147	\$3,846,554	0.000345	\$1,327.06
COUNTY FIRE - WALKER CHURCH		0.00	\$533,760	\$520,280	\$417,656	\$202,088	0.000464	\$93.77
COUNTY INCORPORATED	1	84.63	\$101,960	\$78,440	\$79,000	\$27,740	0.004321	\$119.86
COUNTY UNINCORPORATED	198	54,306.09	\$57,340,080	\$45,437,480	\$44,212,606	\$16,155,003	0.004321	\$69,805.77
SCHOOL		0.00	\$57,442,040	\$45,515,920	\$44,291,606	\$16,182,743	0.010311	\$166,860.26
WHITE PLAINS	1	84.63	\$101,960	\$78,440	\$79,000	\$27,740	0	\$0.00
HABERSHAM								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012682	\$0.00

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
HABERSHAM								
COUNTY UNINCORPORATED	8	892.17	\$2,448,260	\$2,129,472	\$2,160,216	\$920,714	0.012682	\$11,676.49
COUNTY WIDE HOSPITAL		0.00	\$2,448,260	\$2,129,472	\$0	\$0	0.000842	\$0.00
SCHOOL		0.00	\$2,448,260	\$2,129,472	\$2,160,216	\$920,714	0.010354	\$9,533.07
HALL								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00344	\$0.00
COUNTY UNINC FIRE DISTRICT		0.00	\$14,056,320	\$13,808,880	\$11,206,222	\$5,479,391	0.00265	\$14,520.39
COUNTY UNINCORPORATED	5	8,374.62	\$14,056,320	\$13,808,880	\$11,206,222	\$5,479,391	0.00344	\$18,849.11
SCHOOL		0.00	\$14,056,320	\$13,808,880	\$11,206,222	\$5,479,391	0.01564	\$85,697.68
HANCOCK								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.017626	\$0.00
COUNTY UNINCORPORATED	256	76,760.86	\$35,597,409	\$35,699,075	\$17,174,022	\$11,228,577	0.017626	\$197,914.91
SCHOOL		0.00	\$35,597,409	\$35,699,075	\$17,174,022	\$11,292,663	0.014141	\$159,689.55
HARALSON								
COUNTY INCORPORATED	1	201.00	\$143,594	\$143,594	\$102,169	\$51,085	0.0084	\$429.11
COUNTY UNINCORPORATED	68	23,411.61	\$19,183,425	\$11,747,821	\$13,793,336	\$3,178,866	0.0084	\$26,702.47
SCHOOL		0.00	\$19,327,019	\$11,891,415	\$13,895,505	\$3,229,951	0.014548	\$46,989.32
TALLAPOOSA	1	201.00	\$143,594	\$143,594	\$102,169	\$51,085	0.006522	\$333.17
HARRIS								
COUNTY INC - OTHER	2	104.96	\$140,592	\$140,592	\$119,080	\$59,540	0.00913	\$543.60
COUNTY INC - WEST POINT		0.00	\$0	\$0	\$0	\$0	0.005478	\$0.00
COUNTY UNINCORPORATED	225	83,862.25	\$60,942,049	\$58,921,546	\$43,449,210	\$20,714,354	0.00913	\$189,122.05
SCHOOL		0.00	\$61,082,641	\$59,062,138	\$43,568,290	\$20,773,894	0.0165	\$342,769.24

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
HARRIS								
SHILOH	2	104.96	\$140,592	\$140,592	\$119,080	\$59,540	0.0055	\$327.47
HEARD								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.006161	\$0.00
COUNTY UNINCORPORATED	67	32,716.28	\$15,089,142	\$15,824,612	\$6,240,582	\$3,488,026	0.006161	\$21,489.73
SCHOOL		0.00	\$15,089,142	\$15,824,612	\$6,240,582	\$3,488,026	0.014001	\$48,835.85
HENRY								
COUNTY INC - HAMPTON		0.00	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INC - LOCUST GROVE		0.00	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INC - MCDONOUGH		0.00	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INC - STOCKBRIDGE		0.00	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.008055	\$0.00
COUNTY UNINCORPORATED	3	1,071.42	\$1,103,240	\$1,103,240	\$789,960	\$394,980	0.008055	\$3,181.56
SCHOOL		0.00	\$1,103,240	\$1,103,240	\$789,960	\$394,980	0.02	\$7,899.60
HOUSTON								
COUNTY FIRE DISTRICT		0.00	\$20,915,705	\$20,628,855	\$14,067,090	\$6,890,120	0.001177	\$8,109.67
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.009561	\$0.00
COUNTY UNINCORPORATED	63	32,213.52	\$20,915,705	\$20,628,855	\$14,067,090	\$6,890,120	0.009561	\$65,876.44
SCHOOL		0.00	\$20,915,705	\$20,628,855	\$14,067,090	\$6,890,120	0.013183	\$90,832.45
IRWIN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.014868	\$0.00
COUNTY UNINC INDUSTRIAL AUTH		0.00	\$6,104,275	\$6,104,275	\$2,785,580	\$1,392,790	0.00095	\$1,323.15
COUNTY UNINCORPORATED	48	16,375.50	\$6,104,275	\$6,104,275	\$2,785,580	\$1,392,790	0.014868	\$20,708.00

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
IRWIN								
SCHOOL		0.00	\$6,104,275	\$6,104,275	\$2,785,580	\$1,392,790	0.015682	\$21,841.73
JACKSON								
COUNTY FIRE - SOUTH JACKSON		0.00	\$500,640	\$250,320	\$424,812	\$87,246	0.0018	\$157.04
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.007748	\$0.00
COUNTY UNINCORPORATED	1	202.11	\$500,640	\$250,320	\$424,812	\$87,246	0.006171	\$538.40
SCHOOL		0.00	\$500,640	\$250,320	\$424,812	\$87,246	0.015495	\$1,351.88
JASPER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010863	\$0.00
COUNTY UNINCORPORATED	142	53,225.50	\$47,798,493	\$45,339,957	\$36,695,148	\$22,563,973	0.010863	\$245,112.44
SCHOOL		0.00	\$47,798,493	\$45,339,957	\$36,695,148	\$22,622,937	0.01401	\$316,947.35
JEFF DAVIS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01538	\$0.00
COUNTY UNINCORPORATED	71	50,610.98	\$14,296,693	\$14,296,693	\$4,314,835	\$2,157,418	0.01538	\$33,181.08
DENTON (UNINC)	1	14.00	\$5,600	\$5,600	\$1,515	\$758	0	\$0.00
HAZLEHURST	1	14.00	\$5,600	\$5,600	\$0	\$0	0.008	\$0.00
SCHOOL		0.00	\$14,296,693	\$14,296,693	\$4,314,835	\$2,157,418	0.014	\$30,203.85
JEFFERSON								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.015454	\$0.00
COUNTY UNINCORPORATED	179	76,563.31	\$28,772,841	\$28,806,770	\$11,461,824	\$5,747,877	0.015454	\$88,827.68
SCHOOL		0.00	\$28,772,841	\$28,806,770	\$11,461,824	\$5,747,877	0.014721	\$84,614.49
JENKINS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.007695	\$0.00

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
JENKINS								
COUNTY UNINCORPORATED	145	53,868.92	\$20,108,780	\$20,103,140	\$9,997,965	\$5,245,724	0.007695	\$40,365.85
SCHOOL		0.00	\$20,108,780	\$20,103,140	\$9,997,965	\$5,277,734	0.014	\$73,888.27
JOHNSON								
COUNTY INCORPORATED	3	175.72	\$104,549	\$104,549	\$60,462	\$30,231	0.016373	\$494.97
COUNTY UNINCORPORATED	102	28,813.33	\$12,486,450	\$12,486,450	\$5,729,845	\$2,864,923	0.016373	\$46,907.38
KITE	1	41.00	\$24,674	\$24,674	\$14,413	\$7,207	0.008083	\$58.25
SCHOOL		0.00	\$12,590,999	\$12,590,999	\$5,790,307	\$2,895,154	0.0145	\$41,979.73
WRIGHTSVILLE	2	134.72	\$79,875	\$79,875	\$46,049	\$23,025	0.011313	\$260.48
JONES								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.017541	\$0.00
COUNTY UNINCORPORATED	169	46,751.52	\$37,836,513	\$36,582,117	\$27,501,193	\$14,229,162	0.015971	\$227,253.95
SCHOOL		0.00	\$37,836,513	\$36,582,117	\$27,501,193	\$14,420,337	0.017761	\$256,119.61
LAMAR								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010092	\$0.00
COUNTY UNINCORPORATED	34	12,020.13	\$12,310,844	\$8,014,321	\$9,247,739	\$2,475,608	0.010092	\$24,983.84
SCHOOL		0.00	\$12,310,844	\$8,014,321	\$9,247,739	\$2,475,608	0.014	\$34,658.51
LANIER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.015321	\$0.00
COUNTY UNINCORPORATED	52	26,484.57	\$11,752,360	\$11,847,120	\$7,009,212	\$3,992,135	0.015321	\$61,163.50
SCHOOL		0.00	\$11,752,360	\$11,847,120	\$7,009,212	\$4,023,510	0.016331	\$65,707.95
LAURENS								
COUNTY INCORPORATED	1	122.21	\$65,021	\$62,243	\$42,641	\$19,932	0.006698	\$133.50

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
LAURENS								
COUNTY UNINCORPORATED	126	45,530.49	\$16,245,841	\$15,524,395	\$5,917,080	\$2,597,817	0.006698	\$17,400.18
EAST DUBLIN 47%	1	122.21	\$76,399	\$73,136	\$50,103	\$23,420	0.00364	\$85.25
SCHOOL		0.00	\$16,310,862	\$15,586,638	\$5,959,721	\$2,617,749	0.01435	\$37,564.69
LEE								
COUNTY INCORPORATED	1	30.00	\$14,320	\$14,320	\$4,840	\$2,420	0.012406	\$30.02
COUNTY UNINCORPORATED	99	52,505.05	\$39,061,604	\$39,404,413	\$27,055,057	\$13,698,933	0.012406	\$169,948.96
SCHOOL		0.00	\$39,075,924	\$39,418,733	\$27,059,897	\$13,701,353	0.017	\$232,923.00
LIBERTY								
COUNTY INC - HINESVILLE		0.00	\$0	\$0	\$0	\$0	0.01851	\$0.00
COUNTY INC - OTHER	5	1,795.35	\$787,118	\$787,118	\$510,271	\$255,136	0.02114	\$5,393.56
COUNTY UNINCORPORATED	60	25,466.24	\$9,369,848	\$9,369,848	\$5,284,538	\$2,642,269	0.02114	\$55,857.57
COUNTY WIDE HOSPITAL		0.00	\$10,156,966	\$10,156,966	\$5,794,809	\$2,897,405	0.003843	\$11,134.73
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$10,156,966	\$10,156,966	\$5,794,809	\$2,897,405	0.002	\$5,794.81
FLEMINGTON	2	489.38	\$175,988	\$175,988	\$105,904	\$52,952	0	\$0.00
MIDWAY	1	295.00	\$147,799	\$147,799	\$102,479	\$51,240	0	\$0.00
RICEBORO	2	1,010.97	\$463,331	\$463,331	\$301,888	\$150,944	0	\$0.00
SCHOOL		0.00	\$10,156,966	\$10,156,966	\$5,794,809	\$2,897,405	0.01525	\$44,185.42
LINCOLN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.0082	\$0.00
COUNTY UNINCORPORATED	52	12,141.45	\$6,918,400	\$6,993,572	\$2,733,334	\$1,404,253	0.0082	\$11,514.87
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$6,918,400	\$6,993,572	\$2,733,334	\$1,404,253	0.000771	\$1,082.68

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
LINCOLN								
SCHOOL		0.00	\$6,918,400	\$6,993,572	\$2,733,334	\$1,404,253	0.015079	\$21,174.73
LONG								
COUNTY INCORPORATED	1	51.66	\$18,415	\$42,676	\$12,147	\$18,204	0.014738	\$268.29
COUNTY UNINCORPORATED	103	77,853.22	\$23,105,934	\$23,126,530	\$10,881,973	\$5,451,285	0.014738	\$80,341.03
LUDOWICI	1	51.66	\$18,415	\$42,676	\$12,147	\$18,204	0.007	\$127.43
SCHOOL		0.00	\$23,124,349	\$23,169,206	\$10,894,120	\$5,469,489	0.014378	\$78,640.31
LOWNDES								
COUNTY INCORPORATED	1	530.24	\$187,674	\$187,674	\$103,177	\$51,589	0.006528	\$336.77
COUNTY UNINCORPORATED	71	78,487.96	\$39,096,282	\$39,419,750	\$24,981,594	\$12,652,531	0.006528	\$82,595.72
IND SCHOOL VALDOSTA		0.00	\$187,674	\$187,674	\$103,177	\$51,589	0.014068	\$725.75
SCHOOL		0.00	\$39,096,282	\$39,419,750	\$24,981,594	\$12,652,531	0.0145	\$183,461.70
VALDOSTA	1	530.24	\$187,674	\$187,674	\$103,177	\$51,589	0.006947	\$358.39
LUMPKIN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010004	\$0.00
COUNTY UNINCORPORATED	3	1,606.81	\$2,967,231	\$2,697,483	\$2,401,328	\$1,065,790	0.008235	\$8,776.78
SCHOOL		0.00	\$2,967,231	\$2,697,483	\$2,401,328	\$1,065,790	0.01471	\$15,677.77
MACON								
COUNTY INCORPORATED	1	222.59	\$138,376	\$138,376	\$65,226	\$32,613	0.010413	\$339.60
COUNTY UNINCORPORATED	72	25,425.99	\$14,143,546	\$14,152,557	\$7,726,156	\$3,867,584	0.010413	\$40,273.15
MONTEZUMA	1	222.59	\$138,376	\$138,376	\$65,226	\$32,613	0.013	\$423.97
SCHOOL		0.00	\$14,281,922	\$14,290,933	\$7,791,382	\$3,900,197	0.016995	\$66,283.84

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
MADISON								
COMER	1	91.33	\$209,322	\$151,955	\$179,979	\$61,306	0.004	\$245.22
COUNTY INCORPORATED	1	91.33	\$209,322	\$151,955	\$179,979	\$61,306	0.010928	\$669.95
COUNTY UNINCORPORATED	17	3,800.30	\$5,126,833	\$3,933,601	\$3,734,948	\$1,270,858	0.009777	\$12,425.18
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$5,336,155	\$4,085,556	\$3,914,927	\$1,332,164	0.001	\$1,332.16
SCHOOL		0.00	\$5,336,155	\$4,085,556	\$3,914,927	\$1,332,164	0.01525	\$20,315.50
MARION								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.008953	\$0.00
COUNTY UNINCORPORATED	172	67,120.88	\$30,184,114	\$30,169,285	\$14,936,578	\$11,441,494	0.006808	\$77,893.69
SCHOOL		0.00	\$30,184,114	\$30,169,285	\$14,936,578	\$11,475,873	0.014718	\$168,901.90
MCDUFFIE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.007809	\$0.00
COUNTY UNINCORPORATED	72	21,564.33	\$13,092,547	\$13,092,547	\$8,778,763	\$4,389,382	0.007809	\$34,276.68
SCHOOL		0.00	\$13,092,547	\$13,092,547	\$8,778,763	\$4,389,382	0.016316	\$71,617.15
MCINTOSH								
COUNTY INCORPORATED	6	1,219.51	\$710,000	\$937,440	\$518,044	\$372,742	0.009891	\$3,686.79
COUNTY UNINCORPORATED	54	61,667.62	\$19,820,800	\$20,001,680	\$10,495,146	\$5,338,013	0.009891	\$52,798.29
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$20,530,800	\$20,939,120	\$11,013,190	\$5,710,755	0.00165	\$9,422.75
SCHOOL		0.00	\$20,530,800	\$20,939,120	\$11,013,190	\$5,710,755	0.0162	\$92,514.23
MERIWETHER								
COUNTY INCORPORATED	9	599.04	\$681,280	\$681,280	\$514,971	\$394,825	0.012789	\$5,049.41
COUNTY UNINCORPORATED	195	60,343.60	\$60,570,240	\$60,539,121	\$44,241,970	\$33,896,157	0.012789	\$433,497.95
GAY	3	115.37	\$145,120	\$145,120	\$111,686	\$55,843	0.002062	\$115.15

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
MERIWETHER								
GREENVILLE	4	112.78	\$124,440	\$124,440	\$97,932	\$48,966	0.015383	\$753.24
LUTHERSVILLE	1	22.00	\$39,160	\$39,160	\$34,344	\$17,172	0.009175	\$157.55
MANCHESTER	1	348.89	\$372,560	\$372,560	\$271,009	\$135,505	0.017025	\$2,306.96
SCHOOL		0.00	\$61,251,520	\$61,220,401	\$44,756,941	\$34,398,863	0.017363	\$597,267.46
MILLER								
COLQUITT	2	1,276.02	\$643,177	\$643,177	\$347,410	\$173,705	0.00896	\$1,556.40
COUNTY INCORPORATED	2	1,276.02	\$643,177	\$643,177	\$347,410	\$173,705	0.015899	\$2,761.74
COUNTY UNINCORPORATED	42	20,761.61	\$8,746,756	\$8,735,520	\$4,267,325	\$2,128,045	0.015899	\$33,833.78
SCHOOL		0.00	\$9,389,933	\$9,378,697	\$4,614,735	\$2,301,750	0.017884	\$41,164.49
MITCHELL								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.018	\$0.00
COUNTY UNINCORPORATED	49	19,156.98	\$11,742,520	\$11,720,240	\$7,501,881	\$3,739,801	0.018	\$67,316.41
SCHOOL		0.00	\$11,742,520	\$11,720,240	\$7,501,881	\$3,739,801	0.015086	\$56,418.63
MONROE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012004	\$0.00
COUNTY UNINCORPORATED	138	47,391.68	\$24,808,880	\$26,451,165	\$14,041,342	\$7,841,814	0.012004	\$94,133.13
SCHOOL		0.00	\$24,808,880	\$26,451,165	\$14,041,342	\$7,841,814	0.016212	\$127,131.48
MONTGOMERY								
ALSTON	1	37.19	\$20,030	\$20,030	\$11,925	\$5,963	0	\$0.00
COUNTY INCORPORATED	3	420.69	\$174,022	\$174,022	\$67,010	\$33,505	0.014837	\$497.11
COUNTY UNINCORPORATED	46	21,992.86	\$6,487,758	\$6,487,758	\$2,348,970	\$1,174,485	0.014837	\$17,425.83
MT VERNON	2	383.50	\$153,992	\$153,992	\$55,085	\$27,543	0	\$0.00

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
MONTGOMERY								
SCHOOL		0.00	\$6,661,780	\$6,661,780	\$2,415,980	\$1,207,990	0.01475	\$17,817.85
MORGAN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00999	\$0.00
COUNTY UNINCORPORATED	128	30,293.47	\$24,703,918	\$24,621,177	\$18,128,845	\$9,023,052	0.00999	\$90,140.29
SCHOOL		0.00	\$24,703,918	\$24,621,177	\$18,128,845	\$9,023,052	0.013511	\$121,910.46
MURRAY								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.008017	\$0.00
COUNTY UNINCORPORATED	19	6,389.64	\$3,571,640	\$3,434,840	\$2,054,953	\$959,077	0.008017	\$7,688.92
SCHOOL		0.00	\$3,571,640	\$3,434,840	\$2,054,953	\$959,077	0.0155	\$14,865.69
MUSCOGEE								
COUNTY URBAN SVC 1, 5, 6, 7		0.00	\$0	\$0	\$0	\$0	0.01524	\$0.00
COUNTY USD 1 - URBAN		0.00	\$0	\$0	\$0	\$0	0.01524	\$0.00
COUNTY USD 2 - RURAL	1	140.50	\$129,964	\$129,964	\$93,754	\$46,877	0.00926	\$434.08
COUNTY USD 4 - FTBENNING		0.00	\$0	\$0	\$0	\$0	0.00836	\$0.00
SCHOOL		0.00	\$129,964	\$129,964	\$93,754	\$46,877	0.023321	\$1,093.22
NEWTON								
COUNTY FIRE DISTRICT		0.00	\$13,725,360	\$11,089,360	\$11,473,340	\$4,418,670	0.000892	\$3,941.45
COUNTY INCORPORATED	1	217.78	\$628,920	\$463,400	\$577,934	\$206,207	0.008439	\$1,740.18
COUNTY UNINCORPORATED	17	9,443.06	\$13,725,360	\$11,089,360	\$11,473,340	\$4,418,670	0.008439	\$37,289.16
IND SCHOOL SOCIAL CIRCLE		0.00	\$628,920	\$463,400	\$577,934	\$206,207	0.017846	\$3,679.97
SCHOOL		0.00	\$13,725,360	\$11,089,360	\$11,473,340	\$4,418,670	0.016	\$70,698.72
SOCIAL CIRCLE	1	217.78	\$628,920	\$463,400	\$577,934	\$206,207	0.0079	\$1,629.04

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
OCONEE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.005804	\$0.00
COUNTY UNINCORPORATED	2	335.00	\$306,460	\$292,236	\$184,967	\$85,372	0.004824	\$411.83
SCHOOL		0.00	\$306,460	\$292,236	\$184,967	\$85,372	0.015	\$1,280.57
OGLETHORPE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.005896	\$0.00
COUNTY UNINCORPORATED	181	55,525.75	\$30,207,520	\$29,978,520	\$11,582,427	\$5,676,714	0.005516	\$31,312.75
SCHOOL		0.00	\$30,207,520	\$29,978,520	\$11,582,427	\$5,676,714	0.015824	\$89,828.31
PAULDING								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00422	\$0.00
COUNTY UNINCORPORATED	5	2,157.10	\$4,136,120	\$3,310,920	\$3,626,124	\$1,400,462	0.00422	\$5,909.95
SCHOOL		0.00	\$4,136,120	\$3,310,920	\$3,626,124	\$1,400,462	0.017675	\$24,753.17
PEACH								
BYRON	1	583.61	\$507,440	\$507,440	\$390,854	\$195,427	0.009	\$1,758.84
COUNTY INCORPORATED	1	583.61	\$507,440	\$507,440	\$390,854	\$195,427	0.012186	\$2,381.47
COUNTY UNINCORPORATED	8	2,619.34	\$2,057,760	\$2,057,760	\$1,503,989	\$751,995	0.012186	\$9,163.80
SCHOOL		0.00	\$2,565,200	\$2,565,200	\$1,894,843	\$947,422	0.0145	\$13,737.61
PICKENS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00739	\$0.00
COUNTY UNINCORPORATED	17	8,781.17	\$13,516,856	\$13,517,028	\$10,374,828	\$5,187,500	0.00739	\$38,335.62
SCHOOL		0.00	\$13,516,856	\$13,517,028	\$10,374,828	\$5,187,500	0.0124	\$64,325.00
PIERCE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.009429	\$0.00

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
PIERCE								
COUNTY UNINCORPORATED	55	35,173.73	\$12,013,837	\$9,672,258	\$5,555,644	\$1,607,033	0.009429	\$15,152.71
SCHOOL		0.00	\$12,013,837	\$9,672,258	\$5,555,644	\$1,607,033	0.014	\$22,498.46
PIKE								
COUNTY INCORPORATED	1	0.72	\$5,644	\$4,342	\$5,367	\$2,033	0.009638	\$19.59
COUNTY UNINCORPORATED	30	10,778.79	\$13,283,775	\$11,078,062	\$10,586,985	\$4,190,636	0.009638	\$40,389.35
MOLENA	1	0.72	\$5,644	\$4,342	\$5,367	\$2,033	0.008	\$16.26
SCHOOL		0.00	\$13,289,419	\$11,082,404	\$10,592,352	\$4,192,669	0.014	\$58,697.36
POLK								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.0087	\$0.00
COUNTY UNINCORPORATED	46	13,822.07	\$7,501,053	\$6,708,025	\$3,872,488	\$1,539,730	0.0087	\$13,395.65
SCHOOL		0.00	\$7,501,053	\$6,708,025	\$3,872,488	\$1,539,730	0.012382	\$19,064.94
PULASKI								
COUNTY FIRE DIST - UNINC		0.00	\$3,995,650	\$3,995,650	\$1,166,919	\$583,460	0.000748	\$436.43
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.013874	\$0.00
COUNTY UNINCORPORATED	27	12,980.07	\$3,995,650	\$3,995,650	\$1,166,919	\$583,460	0.013874	\$8,094.92
SCHOOL		0.00	\$3,995,650	\$3,995,650	\$1,166,919	\$583,460	0.013812	\$8,058.74
PUTNAM								
COUNTY INCORPORATED	14	1,827.78	\$1,817,403	\$1,145,320	\$1,409,490	\$368,704	0.0064	\$2,359.70
COUNTY UNINCORPORATED	141	38,425.26	\$47,217,835	\$28,302,400	\$38,504,776	\$9,794,671	0.0064	\$62,685.89
EATONTON	14	1,827.78	\$1,817,403	\$1,145,320	\$1,409,490	\$368,704	0.010962	\$4,041.73
SCHOOL		0.00	\$49,035,238	\$29,447,720	\$39,914,266	\$10,163,374	0.01125	\$114,337.96

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
QUITMAN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.014248	\$0.00
COUNTY UNINCORPORATED	143	61,690.67	\$23,625,553	\$23,883,975	\$11,920,236	\$10,622,480	0.014248	\$151,349.09
SCHOOL		0.00	\$23,625,553	\$23,883,975	\$11,920,236	\$10,785,788	0.013806	\$148,908.59
RANDOLPH								
COUNTY INCORPORATED	5	68.67	\$29,676	\$27,816	\$15,043	\$8,728	0.021537	\$187.98
COUNTY UNINCORPORATED	182	74,296.04	\$28,662,120	\$26,347,440	\$13,358,311	\$7,311,641	0.020535	\$150,144.55
CUTHBERT	5	68.67	\$29,676	\$27,816	\$15,043	\$6,592	0.009	\$59.32
SCHOOL		0.00	\$28,691,796	\$26,375,256	\$13,373,354	\$7,637,066	0.017131	\$130,830.58
RICHMOND								
BLYTHE	1	20.00	\$27,400	\$27,400	\$22,048	\$11,024	0	\$0.00
COUNTY FIRE - BLYTHE		0.00	\$27,400	\$27,400	\$22,048	\$11,024	0.002191	\$24.15
COUNTY FIRE - UNINC		0.00	\$5,001,163	\$4,999,900	\$1,827,017	\$912,877	0.001439	\$1,313.63
COUNTY INCORPORATED	1	20.00	\$27,400	\$27,400	\$22,048	\$11,024	0.006664	\$73.46
COUNTY UNINCORPORATED	17	13,143.09	\$5,001,163	\$4,999,900	\$1,827,017	\$912,877	0.006664	\$6,083.41
COUNTY WIDE CAPITAL OUTLAY		0.00	\$5,028,563	\$5,027,300	\$1,849,065	\$923,901	0.000532	\$491.52
SCHOOL		0.00	\$5,028,563	\$5,027,300	\$1,849,065	\$923,901	0.016493	\$15,237.90
SCHLEY								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.010547	\$0.00
COUNTY UNINCORPORATED	77	29,905.63	\$15,378,162	\$16,287,428	\$8,288,103	\$6,891,788	0.010547	\$72,687.69
SCHOOL		0.00	\$15,378,162	\$16,287,428	\$8,288,103	\$6,907,299	0.014282	\$98,650.04
SCREVEN								
COUNTY INCORPORATED	2	298.45	\$183,920	\$162,760	\$101,590	\$63,484	0.011819	\$750.32

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SCREVEN								
COUNTY UNINCORPORATED	325	135,290.91	\$68,487,160	\$65,939,427	\$39,586,657	\$29,235,189	0.011819	\$345,530.70
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$68,671,080	\$66,102,187	\$39,688,247	\$29,298,673	0.001	\$29,298.67
ROCKY FORD	2	298.45	\$183,920	\$162,760	\$101,590	\$40,215	0.005	\$201.08
SCHOOL		0.00	\$68,671,080	\$66,102,187	\$39,688,247	\$29,349,664	0.014	\$410,895.29
SEMINOLE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.016112	\$0.00
COUNTY UNINCORPORATED	38	21,134.08	\$17,768,937	\$17,972,083	\$12,802,682	\$7,884,801	0.016112	\$127,039.91
COUNTY WIDE LIBRARY FEES		0.00	\$17,768,937	\$17,972,083	\$12,802,682	\$7,801,181	0.000691	\$5,390.62
SCHOOL		0.00	\$17,768,937	\$17,972,083	\$12,802,682	\$7,953,042	0.015928	\$126,676.06
SPALDING								
COUNTY FIRE - UNINC		0.00	\$1,295,508	\$1,295,507	\$1,030,233	\$515,116	0.003482	\$1,793.63
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.015588	\$0.00
COUNTY UNINCORPORATED	13	961.12	\$1,295,508	\$1,295,507	\$1,030,233	\$515,116	0.015588	\$8,029.63
SCHOOL		0.00	\$1,295,508	\$1,295,507	\$1,030,233	\$515,116	0.016742	\$8,624.07
STEPHENS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01569	\$0.00
COUNTY UNINCORPORATED	1	1,236.18	\$652,043	\$652,043	\$248,424	\$124,212	0.01569	\$1,948.89
SCHOOL		0.00	\$652,043	\$652,043	\$248,424	\$124,212	0.01476	\$1,833.37
STEWART								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01097	\$0.00
COUNTY UNINCORPORATED	334	173,805.75	\$78,521,104	\$46,820,530	\$42,694,661	\$7,713,837	0.01097	\$84,620.79
SCHOOL		0.00	\$78,521,104	\$46,820,530	\$42,694,661	\$7,731,777	0.014212	\$109,884.02

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
SUMTER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012158	\$0.00
COUNTY UNINCORPORATED	112	51,334.05	\$23,794,480	\$24,231,080	\$10,208,838	\$5,322,719	0.012158	\$64,713.62
SCHOOL		0.00	\$23,794,480	\$24,231,080	\$10,208,838	\$5,322,719	0.018069	\$96,176.21
TALBOT								
COUNTY INCORPORATED	5	294.56	\$148,291	\$142,033	\$78,662	\$48,637	0.017432	\$847.84
COUNTY UNINCORPORATED	250	74,650.89	\$31,648,722	\$30,238,336	\$13,816,127	\$8,333,471	0.017432	\$145,269.06
GENEVA	1	20.83	\$9,941	\$9,458	\$4,546	\$2,032	0.005444	\$11.06
JUNCTION CITY	4	273.73	\$138,350	\$132,575	\$74,116	\$34,171	0.002113	\$72.20
SCHOOL		0.00	\$31,797,013	\$30,380,369	\$13,894,789	\$8,432,206	0.01335	\$112,569.95
TALIAFERRO								
COUNTY INCORPORATED	4	307.39	\$155,000	\$155,000	\$78,961	\$67,971	0.021545	\$1,464.44
COUNTY UNINCORPORATED	190	55,235.18	\$21,406,120	\$21,406,120	\$8,909,872	\$7,669,789	0.020428	\$156,678.45
SCHOOL		0.00	\$21,561,120	\$21,561,120	\$8,988,833	\$7,754,870	0.017983	\$139,455.83
SHARON	4	307.39	\$155,000	\$155,000	\$78,961	\$58,090	0	\$0.00
TATTNALL								
COUNTY INCORPORATED	3	200.21	\$68,144	\$68,144	\$24,299	\$12,150	0.013989	\$169.96
COUNTY UNINCORPORATED	71	43,508.92	\$13,107,116	\$13,088,300	\$5,830,977	\$2,906,081	0.013989	\$40,653.16
MANASSAS	1	47.00	\$15,472	\$15,472	\$851	\$426	0.002549	\$1.08
REIDSVILLE	1	120.81	\$34,220	\$34,220	\$12,331	\$6,166	0.006806	\$41.96
SCHOOL		0.00	\$13,175,260	\$13,156,444	\$5,855,276	\$2,918,230	0.014	\$40,855.22
TAYLOR								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00968	\$0.00

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
TAYLOR								
COUNTY UNINCORPORATED	143	39,673.13	\$15,864,080	\$17,070,120	\$5,880,903	\$3,543,472	0.00795	\$28,170.60
SCHOOL		0.00	\$15,864,080	\$17,070,120	\$5,880,903	\$3,543,472	0.01445	\$51,203.16
TELFAIR								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.015773	\$0.00
COUNTY UNINCORPORATED	186	73,961.57	\$24,587,124	\$23,107,634	\$10,110,984	\$4,315,747	0.015773	\$68,072.28
SCHOOL		0.00	\$24,587,124	\$23,107,634	\$10,110,984	\$4,315,747	0.014	\$60,420.46
TERRELL								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.013495	\$0.00
COUNTY UNINCORPORATED	134	35,000.13	\$14,482,326	\$14,482,326	\$6,326,548	\$3,163,274	0.013495	\$42,688.38
SCHOOL		0.00	\$14,482,326	\$14,482,326	\$6,326,548	\$3,163,274	0.017477	\$55,284.54
THOMAS								
BOSTON	1	29.85	\$43,999	\$43,999	\$35,419	\$17,710	0.01005	\$177.98
COOLIDGE	1	39.96	\$43,608	\$43,608	\$33,859	\$16,930	0.010835	\$183.43
COUNTY FIRE DIST 1		0.00	\$2,678,895	\$2,678,895	\$2,204,682	\$1,102,341	0.002337	\$2,576.17
COUNTY FIRE DIST 2		0.00	\$32,696,745	\$32,696,745	\$26,583,447	\$22,161,898	0.00228	\$50,529.13
COUNTY FIRE DIST 3		0.00	\$99,109,187	\$99,113,853	\$80,342,206	\$70,343,200	0.001983	\$139,490.56
COUNTY INCORPORATED	7	433.59	\$838,076	\$838,076	\$714,368	\$504,981	0.00696	\$3,514.67
COUNTY UNINCORPORATED	182	100,270.13	\$134,484,827	\$134,489,493	\$109,130,335	\$77,146,667	0.005356	\$413,197.55
COUNTY WIDE EMS		0.00	\$135,322,903	\$135,327,569	\$109,844,703	\$77,185,684	0.001366	\$105,435.64
IND SCHOOL THOMASVILLE		0.00	\$750,469	\$750,469	\$645,090	\$322,545	0.016414	\$5,294.25
SCHOOL		0.00	\$134,572,434	\$134,577,100	\$109,199,613	\$90,430,854	0.01144	\$1,034,528.97

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
THOMAS								
THOMASVILLE	5	363.78	\$750,469	\$750,469	\$645,090	\$322,545	0	\$0.00
TIFT								
COUNTY FIRE DISTRICT		0.00	\$1,878,043	\$1,878,043	\$1,198,867	\$599,434	0.001304	\$781.66
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.011853	\$0.00
COUNTY UNINCORPORATED	6	2,708.05	\$1,878,043	\$1,878,043	\$1,198,867	\$599,434	0.011853	\$7,105.09
SCHOOL		0.00	\$1,878,043	\$1,878,043	\$1,198,867	\$599,434	0.016501	\$9,891.25
TOOMBS								
COUNTY INCORPORATED	2	371.70	\$225,060	\$225,060	\$151,280	\$75,640	0.007679	\$580.84
COUNTY UNINCORPORATED	51	22,988.99	\$13,270,561	\$13,203,162	\$8,487,837	\$4,210,219	0.007679	\$32,330.27
COUNTY WIDE DEVELOPMENT AUTH		0.00	\$13,495,621	\$13,428,222	\$8,639,117	\$4,285,859	0.001	\$4,285.86
IND SCHOOL VIDALIA		0.00	\$19,150	\$19,150	\$15,498	\$7,749	0.014852	\$115.09
LYONS	1	347.70	\$205,910	\$205,910	\$135,782	\$67,891	0.00389	\$264.10
SCHOOL		0.00	\$13,476,471	\$13,409,072	\$8,623,619	\$4,278,110	0.014	\$59,893.54
VIDALIA - TOOMBS	1	24.00	\$19,150	\$19,150	\$15,498	\$7,749	0.003933	\$30.48
TREUTLEN								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.013959	\$0.00
COUNTY UNINCORPORATED	94	45,787.90	\$14,608,880	\$16,105,920	\$4,941,246	\$4,259,026	0.013959	\$59,451.74
SCHOOL		0.00	\$14,608,880	\$16,105,920	\$4,941,246	\$4,287,420	0.014	\$60,023.88
TROUP								
COUNTY INCORPORATED	2	36.71	\$69,400	\$54,680	\$58,252	\$21,766	0.009777	\$212.81
COUNTY UNINCORPORATED	96	28,884.92	\$27,737,995	\$27,494,226	\$20,807,922	\$10,282,077	0.009777	\$100,527.86

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
TROUP								
HOGANSVILLE	2	36.71	\$69,400	\$54,680	\$58,252	\$21,766	0.00795	\$173.04
SCHOOL		0.00	\$27,807,395	\$27,548,906	\$20,866,174	\$10,303,843	0.01735	\$178,771.67
TURNER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.015984	\$0.00
COUNTY UNINCORPORATED	164	28,375.22	\$12,577,491	\$12,573,595	\$4,825,911	\$2,411,008	0.015984	\$38,537.54
SCHOOL		0.00	\$12,577,491	\$12,573,595	\$4,825,911	\$2,411,008	0.015973	\$38,511.02
TWIGGS								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01939	\$0.00
COUNTY UNINCORPORATED	177	72,115.54	\$27,231,737	\$27,002,728	\$12,483,046	\$7,506,541	0.01939	\$145,551.83
SCHOOL		0.00	\$27,231,737	\$27,002,728	\$12,483,046	\$7,506,541	0.01642	\$123,257.41
UPSON								
COUNTY INCORPORATED	2	263.58	\$261,662	\$182,546	\$194,418	\$57,651	0.00645	\$371.85
COUNTY UNINCORPORATED	154	55,208.47	\$33,017,320	\$29,480,520	\$20,111,294	\$8,287,247	0.00645	\$53,452.74
SCHOOL		0.00	\$33,278,982	\$29,663,066	\$20,305,712	\$8,344,898	0.01401	\$116,912.02
THOMASTON	2	263.58	\$261,662	\$182,546	\$194,418	\$57,651	0.002735	\$157.68
WALKER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.00739	\$0.00
COUNTY UNINCORPORATED	1	331.01	\$271,022	\$271,022	\$192,192	\$96,096	0.005735	\$551.11
SCHOOL		0.00	\$271,022	\$271,022	\$192,192	\$96,096	0.014982	\$1,439.71
WALTON								
COUNTY INCORPORATED	4	205.76	\$432,759	\$425,759	\$362,339	\$177,670	0.010413	\$1,850.07
COUNTY UNINCORPORATED	6	1,605.88	\$2,001,771	\$1,996,811	\$1,424,145	\$709,593	0.010413	\$7,388.99

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
WALTON								
IND SCHOOL SOCIAL CIRCLE		0.00	\$432,759	\$425,759	\$362,339	\$177,670	0.017846	\$3,170.69
SCHOOL		0.00	\$2,001,771	\$1,996,811	\$1,424,145	\$709,593	0.016693	\$11,845.23
SOCIAL CIRCLE	4	205.76	\$432,759	\$425,759	\$362,339	\$177,670	0.0079	\$1,403.59
WARE								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.013826	\$0.00
COUNTY UNINCORPORATED	392	193,156.64	\$70,397,527	\$70,808,092	\$36,472,958	\$22,746,787	0.013826	\$314,497.08
SCHOOL		0.00	\$70,397,527	\$70,808,092	\$36,472,958	\$22,261,571	0.015064	\$335,348.31
WARREN								
CAMAK	2	119.90	\$64,435	\$64,435	\$34,222	\$17,111	0.005753	\$98.44
COUNTY INCORPORATED	4	168.96	\$92,951	\$92,951	\$50,548	\$38,385	0.012681	\$486.76
COUNTY UNINCORPORATED	202	57,880.77	\$24,620,879	\$24,686,228	\$12,466,305	\$9,516,344	0.012681	\$120,676.76
NORWOOD	2	49.06	\$28,516	\$28,516	\$16,326	\$8,163	0.00325	\$26.53
SCHOOL		0.00	\$24,713,830	\$24,779,179	\$12,516,853	\$9,579,564	0.01832	\$175,497.61
WASHINGTON								
COUNTY INCORPORATED	7	1,845.71	\$843,920	\$843,920	\$349,376	\$174,688	0.009654	\$1,686.44
COUNTY UNINCORPORATED	198	99,037.78	\$35,827,320	\$35,481,510	\$13,174,884	\$6,414,537	0.009654	\$61,925.94
OCONEE	2	1,387.91	\$563,120	\$563,120	\$0	\$0	0	\$0.00
SANDERSVILLE	4	408.80	\$254,240	\$254,240	\$144,872	\$72,436	0.006585	\$476.99
SCHOOL		0.00	\$36,671,240	\$36,325,430	\$13,524,260	\$6,589,225	0.015986	\$105,335.35
TENNILLE	1	49.00	\$26,560	\$26,560	\$14,546	\$7,273	0.012133	\$88.24
WAYNE								
COUNTY INCORPORATED	1	495.00	\$158,250	\$158,250	\$70,223	\$44,744	0.013423	\$600.60

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
WAYNE								
COUNTY UNINCORPORATED	215	158,449.00	\$67,397,490	\$67,713,050	\$40,560,042	\$26,044,767	0.013423	\$349,598.91
JESUP	1	495.00	\$158,250	\$158,250	\$70,223	\$35,112	0.004749	\$166.74
SCHOOL		0.00	\$67,555,740	\$67,871,300	\$40,630,265	\$27,985,691	0.015939	\$446,063.93
WEBSTER								
COUNTY INCORPORATED	3	385.20	\$150,080	\$150,080	\$51,722	\$42,632	0.008981	\$382.87
COUNTY UNINCORPORATED	112	47,588.39	\$20,952,338	\$21,026,618	\$9,502,939	\$7,893,970	0.008981	\$70,895.75
PRESTON	3	385.20	\$150,080	\$150,080	\$51,722	\$25,861	0	\$0.00
SCHOOL		0.00	\$21,102,418	\$21,176,698	\$9,554,661	\$7,942,496	0.016923	\$134,410.87
WHEELER								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.017929	\$0.00
COUNTY UNINCORPORATED	82	45,621.40	\$14,434,600	\$14,453,120	\$5,684,954	\$3,175,040	0.013922	\$44,202.91
SCHOOL		0.00	\$14,434,600	\$14,453,120	\$5,684,954	\$3,204,983	0.014812	\$47,472.21
WHITFIELD								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.006	\$0.00
COUNTY UNINCORPORATED	2	1,174.80	\$1,270,255	\$1,008,747	\$911,757	\$325,125	0.006	\$1,950.75
SCHOOL		0.00	\$1,270,255	\$1,008,747	\$911,757	\$325,125	0.0185	\$6,014.80
WILCOX								
COUNTY FIRE DIST CEDAR CREEK		0.00	\$2,388,935	\$2,388,935	\$986,948	\$780,127	0.0005	\$390.06
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.01643	\$0.00
COUNTY UNINCORPORATED	96	38,257.63	\$15,333,097	\$15,228,506	\$6,422,546	\$3,158,978	0.01643	\$51,902.00
SCHOOL		0.00	\$15,333,097	\$15,228,506	\$6,422,546	\$3,158,978	0.014062	\$44,421.54

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed Value (J-Value)	FLPA Adjusted Value (F-Value)	FLPA Exempt. (SJ-Value)	Adj. Assessed Value Reduction	Millage Rate	FLPA Grant Calculation
WILKES								
COUNTY INCORPORATED	4	238.85	\$111,437	\$111,437	\$31,469	\$15,735	0.01212	\$190.70
COUNTY UNINCORPORATED	237	85,582.16	\$38,435,837	\$38,713,274	\$9,572,391	\$4,924,914	0.011783	\$58,030.26
SCHOOL		0.00	\$38,547,274	\$38,824,711	\$9,603,860	\$4,940,649	0.01715	\$84,732.12
WILKINSON								
COUNTY INCORPORATED	1	44.00	\$15,979	\$15,979	\$10,156	\$5,078	0.014344	\$72.84
COUNTY UNINCORPORATED	115	71,113.25	\$22,939,879	\$23,887,605	\$8,767,657	\$4,857,692	0.014344	\$69,678.73
MCINTYRE	1	44.00	\$15,979	\$15,979	\$10,156	\$5,078	0.005663	\$28.76
SCHOOL		0.00	\$22,955,858	\$23,903,584	\$8,777,813	\$4,862,770	0.019681	\$95,704.17
WORTH								
COUNTY INCORPORATED		0.00	\$0	\$0	\$0	\$0	0.012552	\$0.00
COUNTY UNINCORPORATED	85	92,364.30	\$64,413,406	\$64,080,480	\$42,474,516	\$33,388,219	0.012552	\$419,088.92
COUNTY WIDE INDUSTRIAL AUTH		0.00	\$64,413,406	\$64,080,480	\$42,474,516	\$33,305,029	0.000591	\$19,683.27
SCHOOL		0.00	\$64,413,406	\$64,080,480	\$42,474,516	\$33,405,500	0.01544	\$515,780.92
TOTAL	13,102	6,143,392.77						\$28,523,451.12

Taxation of Standing Timber

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

Standing timber is defined to include softwood and hardwood, pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood. Standing timber does not include orchard trees, ornamental or Christmas trees, byproducts of harvesting (bark or stumps), and fuel wood harvested by the owner which is used exclusively for heating the owner’s home. The taxation of standing timber is triggered at the time of the “sale” of standing timber for harvesting separate and apart from the underlying land. Timber is not taxed if it is included in a simultaneous sale of a tract of land and the timber thereon.

Figure 21: Statewide Timber Values shows the trend in value and revenue since 2017.

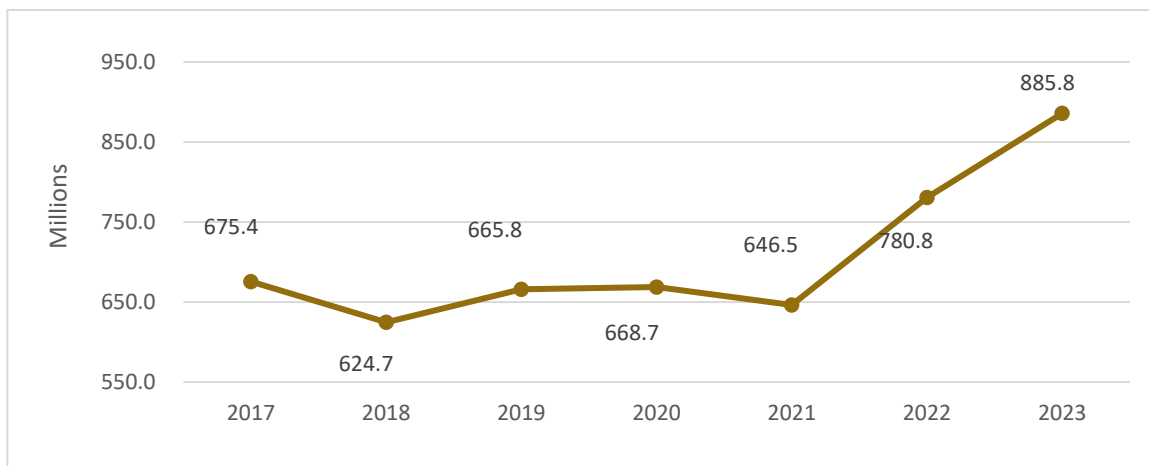


Figure 22: County and School Revenue from Timber shows the trend in value and revenue since 2017.

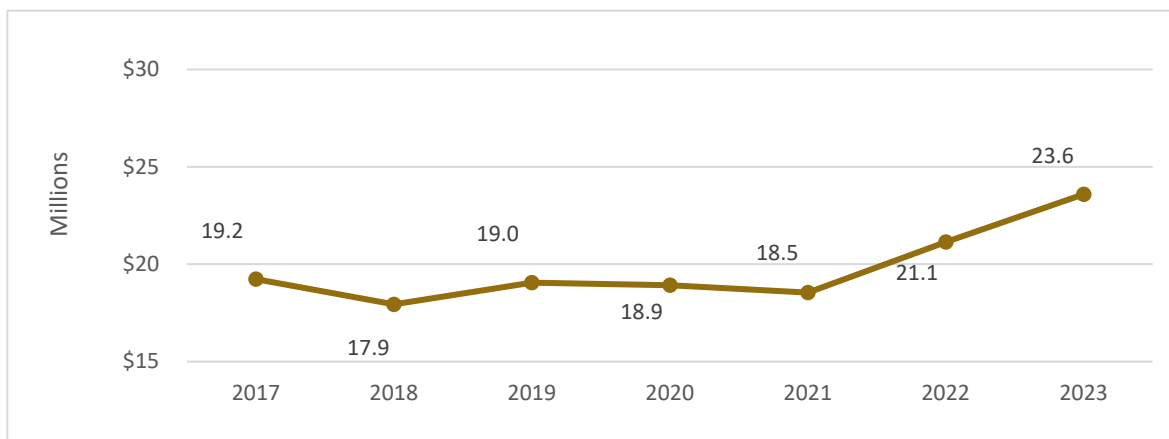


Table 11: 2022 Timber Revenue Reported on 2023 Tax Digests shows 100% total of sales and harvests of timber reported for 1st, 2nd, 3rd, & 4th quarters of 2022.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
APPLING	19,534	\$20,139,386	\$240,142	\$246,567	\$486,709
ATKINSON	11,707	\$10,893,723	\$179,801	\$153,373	\$333,174
BACON	7,067	\$5,798,611	\$70,134	\$81,181	\$151,315
BAKER	4,397	\$2,978,350	\$31,794	\$40,789	\$72,583
BALDWIN	0	\$1,008,989	\$10,110	\$14,711	\$24,821
BANKS	3,006	\$532,851	\$3,386	\$7,460	\$10,846
BARROW	985	\$202,166	\$908	\$3,093	\$4,001
BARTOW	0	\$738,919	\$5,150	\$12,879	\$18,029
BEN HILL	14,044	\$8,810,203	\$129,395	\$140,761	\$270,156
BERRIEN	17,431	\$7,798,438	\$128,596	\$115,448	\$244,044
BIBB	0	\$494,407	\$5,302	\$7,255	\$12,557
BLECKLEY	2,608	\$3,937,171	\$49,805	\$55,514	\$105,319
BRANTLEY	19,825	\$11,664,511	\$149,166	\$178,467	\$327,633
BROOKS	14,339	\$6,700,664	\$83,584	\$85,119	\$168,703
BRYAN	27,362	\$6,829,157	\$45,448	\$102,950	\$148,398
BULLOCH	0	\$7,938,045	\$102,004	\$67,299	\$169,303
BURKE	41,053	\$17,569,430	\$79,062	\$219,618	\$298,680
BUTTS	1,012	\$324,891	\$3,560	\$4,280	\$7,840
CALHOUN	14,141	\$7,540,152	\$115,289	\$142,833	\$258,122
CAMDEN	27,278	\$21,875,510	\$287,423	\$333,602	\$621,025
CANDLER	8,767	\$4,531,102	\$55,705	\$63,435	\$119,140
CARROLL	0	\$1,411,799	\$18,836	\$24,001	\$42,837
CATOOSA	674	\$290,547	\$1,827	\$4,370	\$6,197
CHARLTON	23,836	\$18,525,523	\$242,295	\$251,762	\$494,057
CHATHAM	5,814	\$553,806	\$5,825	\$9,764	\$15,589
CHATTAHOOCHEE	424	\$580,069	\$4,932	\$9,867	\$14,799

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
CHATTOOGA	0	\$2,542,629	\$23,491	\$27,710	\$51,201
CHEROKEE	596	\$186,477	\$924	\$3,068	\$3,992
CLARKE	0	\$13,670	\$170	\$257	\$427
CLAY	468	\$3,260,170	\$67,867	\$42,800	\$110,667
CLAYTON	0	\$0	\$0	\$0	\$0
CLINCH	225,318	\$25,252,723	\$275,734	\$450,559	\$726,293
COBB	0	\$0	\$0	\$0	\$0
COFFEE	0	\$17,463,732	\$131,519	\$255,355	\$386,874
COLQUITT	11,487	\$10,177,143	\$114,347	\$83,849	\$198,196
COLUMBIA	5,323	\$1,598,146	\$7,823	\$27,488	\$35,311
COOK	0	\$1,378,453	\$16,351	\$20,780	\$37,131
COWETA	2,489	\$1,772,880	\$8,311	\$27,320	\$35,631
CRAWFORD	0	\$4,790,657	\$62,422	\$71,860	\$134,282
CRISP	2,880	\$1,145,010	\$11,939	\$16,430	\$28,369
DADE	0	\$134,928	\$1,079	\$1,889	\$2,968
DAWSON	580	\$21,930	\$124	\$237	\$361
DECATUR	20,871	\$14,137,215	\$126,387	\$199,547	\$325,934
DEKALB	0	\$0	\$0	\$0	\$0
DODGE	21,432	\$17,953,477	\$215,442	\$251,349	\$466,791
DOOLY	0	\$8,350,391	\$145,714	\$136,980	\$282,694
DOUGHERTY	0	\$1,550,773	\$29,572	\$27,903	\$57,475
DOUGLAS	0	\$46,759	\$576	\$888	\$1,464
EARLY	17,833	\$11,109,931	\$122,209	\$177,326	\$299,535
ECHOLS	26,710	\$15,708,121	\$235,418	\$243,492	\$478,910
EFFINGHAM	0	\$8,219,066	\$48,813	\$122,933	\$171,746
ELBERT	3,174	\$2,029,089	\$20,246	\$28,407	\$48,653
EMANUEL	38,452	\$24,349,477	\$288,980	\$305,050	\$594,030
EVANS	4,602	\$2,084,573	\$18,943	\$29,184	\$48,127

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
FANNIN	237	\$21,478	\$59	\$160	\$219
FAYETTE	0	\$0	\$0	\$0	\$0
FLOYD	4,151	\$2,041,826	\$17,690	\$34,882	\$52,572
FORSYTH	0	\$0	\$0	\$0	\$0
FRANKLIN	1,117	\$437,640	\$3,975	\$6,333	\$10,308
FULTON	0	\$0	\$0	\$0	\$0
GILMER	0	\$209,293	\$1,151	\$2,039	\$3,190
GLASCOCK	2,377	\$2,640,645	\$31,028	\$38,461	\$69,489
GLYNN	48,606	\$12,511,312	\$48,344	\$192,674	\$241,018
GORDON	1,177	\$620,693	\$5,612	\$10,157	\$15,769
GRADY	21,760	\$7,510,003	\$130,404	\$100,634	\$231,038
GREENE	146,006	\$7,254,555	\$31,347	\$74,802	\$106,149
GWINNETT	0	\$19,980	\$139	\$384	\$523
HABERSHAM	0	\$64,224	\$814	\$665	\$1,479
HALL	108	\$154,855	\$533	\$2,422	\$2,955
HANCOCK	32,796	\$9,424,325	\$166,113	\$133,269	\$299,382
HARALSON	4,299	\$2,299,352	\$19,315	\$33,451	\$52,766
HARRIS	8,353	\$3,468,413	\$31,667	\$57,229	\$88,896
HART	218	\$308,601	\$1,363	\$3,248	\$4,611
HEARD	8,350	\$3,917,178	\$24,134	\$54,844	\$78,978
HENRY	20	\$8,039	\$65	\$161	\$226
HOUSTON	8,309	\$6,819,901	\$65,205	\$89,907	\$155,112
IRWIN	7,558	\$1,895,476	\$28,182	\$29,725	\$57,907
JACKSON	612	\$178,424	\$1,162	\$2,765	\$3,927
JASPER	9,023	\$2,805,784	\$30,479	\$39,309	\$69,788
JEFF DAVIS	0	\$6,350,943	\$97,678	\$88,913	\$186,591
JEFFERSON	16,067	\$11,148,901	\$172,295	\$164,123	\$336,418
JENKINS	11,023	\$5,613,230	\$43,194	\$78,585	\$121,779

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
JOHNSON	9,984	\$10,571,750	\$173,091	\$153,290	\$326,381
JONES	7,941	\$3,039,672	\$48,547	\$53,988	\$102,535
LAMAR	0	\$481,866	\$4,863	\$6,746	\$11,609
LANIER	25,610	\$3,130,062	\$47,956	\$51,117	\$99,073
LAURENS	29,939	\$28,389,387	\$190,152	\$407,388	\$597,540
LEE	0	\$5,828,525	\$72,309	\$99,085	\$171,394
LIBERTY	6,128	\$5,548,910	\$117,304	\$84,621	\$201,925
LINCOLN	5,551	\$3,586,146	\$29,406	\$54,075	\$83,481
LONG	28,581	\$11,986,708	\$176,660	\$172,345	\$349,005
LOWNDES	34,926	\$7,413,749	\$48,397	\$107,435	\$155,832
LUMPKIN	297	\$127,618	\$1,051	\$1,877	\$2,928
MACON	13,568	\$6,274,324	\$65,335	\$106,632	\$171,967
MADISON	5,084	\$1,341,358	\$13,114	\$20,456	\$33,570
MARION	10,854	\$6,474,393	\$44,078	\$95,290	\$139,368
MCDUFFIE	0	\$4,034,338	\$31,504	\$65,824	\$97,328
MCINTOSH	73,345	\$16,856,286	\$166,726	\$273,072	\$439,798
MERIWETHER	0	\$3,930,332	\$50,265	\$68,242	\$118,507
MILLER	4,142	\$1,516,549	\$24,111	\$27,122	\$51,233
MITCHELL	22,076	\$6,376,749	\$114,781	\$96,200	\$210,981
MONROE	13,524	\$6,749,810	\$81,025	\$109,428	\$190,453
MONTGOMERY	8,087	\$5,973,209	\$88,625	\$88,105	\$176,730
MORGAN	9,108	\$3,415,023	\$34,116	\$46,140	\$80,256
MURRAY	904	\$712,827	\$5,715	\$11,049	\$16,764
MUSCOGEE	75	\$11,956	\$111	\$279	\$390
NEWTON	0	\$300,698	\$2,538	\$4,811	\$7,349
OCONEE	1,321	\$1,103,006	\$5,321	\$16,545	\$21,866
OGLETHORPE	17,410	\$8,943,078	\$49,330	\$141,515	\$190,845
PAULDING	1,626	\$824,622	\$3,480	\$14,575	\$18,055

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
PEACH	776	\$285,125	\$3,475	\$4,134	\$7,609
PICKENS	0	\$70,974	\$524	\$880	\$1,404
PIERCE	12,048	\$13,779,615	\$129,928	\$192,915	\$322,843
PIKE	0	\$901,081	\$8,685	\$12,615	\$21,300
POLK	2,985	\$2,165,354	\$18,839	\$26,811	\$45,650
PULASKI	6,236	\$3,090,046	\$42,871	\$42,680	\$85,551
PUTNAM	175,148	\$3,124,287	\$19,996	\$35,148	\$55,144
QUITMAN	7,421	\$3,808,843	\$54,268	\$52,585	\$106,853
RABUN	0	\$0	\$0	\$0	\$0
RANDOLPH	1,231	\$8,688,142	\$178,411	\$148,837	\$327,248
RICHMOND	8,602	486,301	3,240	8,021	11,261
ROCKDALE	0	0	0	0	0
SCHLEY	7,704	6,328,013	66,742	90,377	157,119
SCREVEN	9,134	15,100,095	178,468	211,401	389,869
SEMINOLE	375	264,921	4,268	4,220	8,488
SPALDING	0	209,093	3,259	3,501	6,760
STEPHENS	1,708	433,733	6,805	6,402	13,207
STEWART	18,896	10,828,949	118,794	153,901	272,695
SUMTER	15,669	13,805,563	167,848	249,453	417,301
TALBOT	15,487	5,584,604	97,351	74,554	171,905
TALIAFERRO	10,077	6,437,653	131,508	115,768	247,276
TATTNALL	156,767	11,852,583	165,806	165,936	331,742
TAYLOR	23,467	4,571,610	36,344	66,060	102,404
TELFAIR	18,513	13,861,424	218,636	194,060	412,696
TERRELL	6,233	4,810,588	64,919	84,075	148,994
THOMAS	18,561	7,826,806	41,920	89,539	131,459
TIFT	6,400	2,459,616	29,154	40,586	69,740
TOOMBS	9,066	10,405,902	79,907	145,683	225,590

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
TOWNS	0	0	0	0	0
TREUTLEN	110,105	6,348,948	88,625	88,885	177,510
TROUP	1,309	905,581	8,854	15,712	24,566
TURNER	3,510	2,870,119	45,876	45,844	91,720
TWIGGS	17,800	13,634,111	264,365	223,872	488,237
UNION	0	0	0	0	0
UPSON	10,269	3,161,522	20,392	44,293	64,685
WALKER	0	831,100	4,766	12,452	17,218
WALTON	1,086	504,163	5,250	8,416	13,666
WARE	27,107,630	17,853,367	246,841	268,943	515,784
WARREN	13,165	7,443,847	94,395	136,371	230,766
WASHINGTON	0	24,796,046	239,381	396,390	635,771
WAYNE	29,231	24,228,673	325,221	386,181	711,402
WEBSTER	8,631	3,654,132	32,818	61,839	94,657
WHEELER	9,324	7,439,542	103,573	110,194	213,767
WHITE	0	0	0	0	0
WHITFIELD	1,503	1,035,491	6,213	19,157	25,370
WILCOX	10,970	10,358,255	170,186	145,658	315,844
WILKES	0	8,228,383	96,955	141,117	238,072
WILKINSON	0	7,980,733	114,476	157,069	271,545
WORTH	0	5,713,442	71,715	88,216	159,931
TOTAL	29,166,804	885,782,238	10,477,607	13,116,204	23,593,811

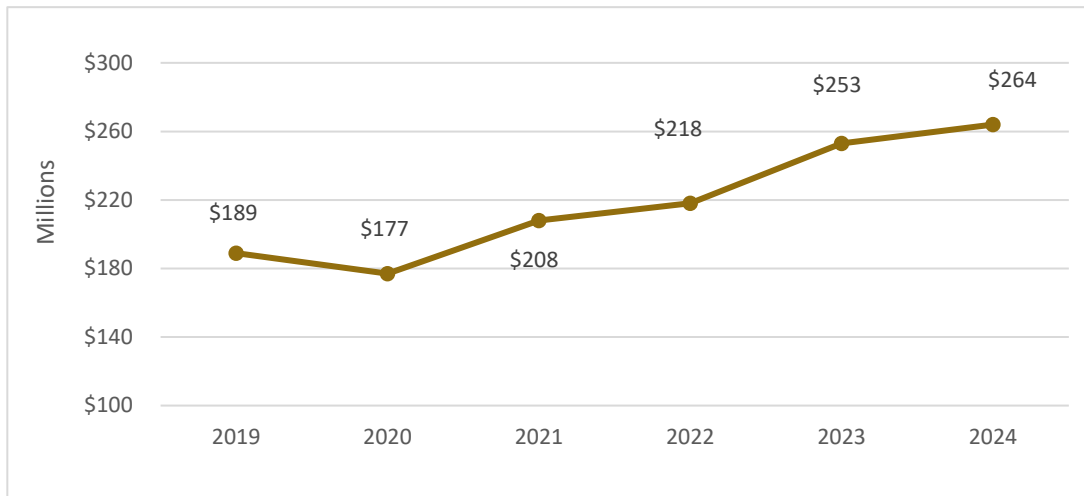
Georgia’s Unclaimed Property Program

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 2024, the program received more than \$264 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 23: Unclaimed Property Receipts for 2024 show the unclaimed funds received since 2019.

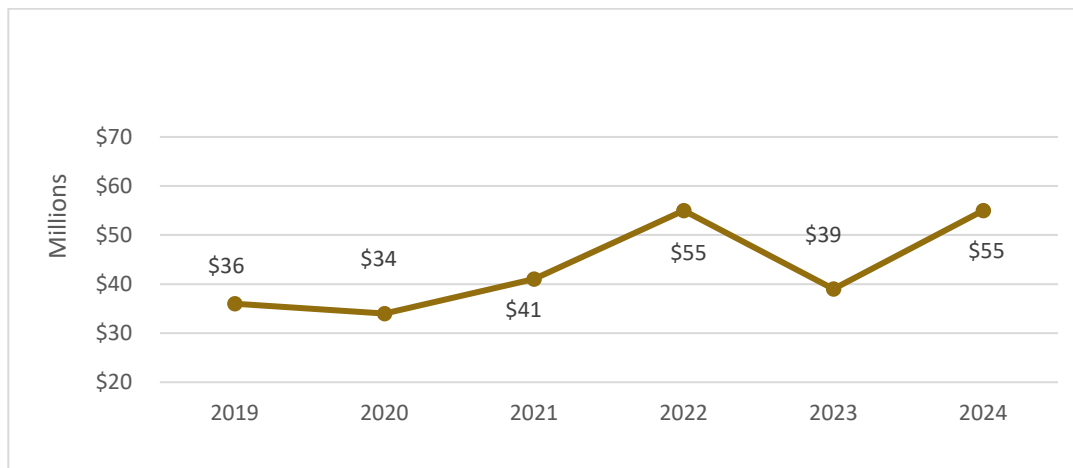


Unclaimed Property Paid Claims

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 2024, the program returned more than \$55 million and 100,603 shares of stock to lost owners. The number of claims paid increased from 33,121 in FY23 to 76,093 in FY24.

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 dor.georgia.gov.

Figure 24: Unclaimed Property Paid Claims for 2024 shows the claims paid since 2019.





GEORGIA
DEPARTMENT *of*
REVENUE