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2026

PROPERTY TAX ADMINISTRATION ANNUAL REPORT

GEORGIA DEPARTMENT OF REVENUE
2025 ANNUAL REPORT



Frank M. O'Connell
State Revenue Commissioner



Georgia Department of Revenue
2595 Century Parkway, NE | Atlanta, Georgia 30345

January 16, 2026

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 2025 Property Tax Administration Annual Report. This report has been developed by the Department for the purpose of fulfilling the Commissioner's responsibility pursuant to the requirements of O.C.G.A. §§ 48-5-349.5, 48-5-7.1, 48-5-7.4 and 48-5-7.7. It is hoped that this document will enhance understanding of Property Tax Administration in Georgia.

The staff of the Local Government Services Division and I look forward to working with you and are available to provide more information or clarification of this report upon request. A copy of this report is also available at <https://dor.georgia.gov/local-government-services/digest-compliance-section/property-tax-administration-annual-report>

Respectfully submitted,

A handwritten signature in blue ink that reads "Frank M. O'Connell".

Frank M. O'Connell
State Revenue Commissioner

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Highlights of the Annual Report

Digest Review

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

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

In 2016, the statutory deadline for submitting the annual property tax digests changed from August 1st to September 1st. See O.C.G.A. § 48-5-205. Fifty-two (52) counties submitted their 2024 tax digest by the September 1st deadline, and twenty-five (25) out of 159 counties submitted their 2025 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 2024 digest review year, which underwent extensive review, nineteen (19) counties' ad valorem tax digests failed to meet state standards for approval. Four (4) of the 2024 review year digests were subject to the \$5.00 per parcel penalty.
- Assessed values increased from \$705.2 billion in 2023 to \$768.7 billion in 2024 for a 9% increase from the values reported in 2023. The 2025 average millage rates of the counties which were submitted and approved at the time of publication are as follows: 10.375 for county incorporated, 10.236 for county unincorporated, and 14.476 for county school.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found in 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 40 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 proposed **equalization ratio**¹ for public utility property increased from 36.58% in 2024 to 37.09% for tax year 2025.
- Equalization ratios for sixty-five (65) of the 159 counties accepted were proposed at a ratio less than 40% for tax year 2025.
- Figure 14 reflects the growth in the Public Utility Digest since 2019.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2019 can be found beginning on / 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 2024 is 198,496, representing the elimination of approximately \$13.8 billion in value and total **tax shift**⁴ of approximately \$330 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 2024; 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 2024 digest went from \$885.8 million in 2023 to \$675.1 million in 2024.

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 2024 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 2024 review year indicated that nineteen (19) counties were deficient. Of those nineteen (19) counties which were deficient, there were four (4) counties assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies.

Table 1: Review-Year Counties Cited for Deficiencies shows that 19 review year counties were deficient.

County	Deficiency	\$5 Parcel Penalty
Appling	The Commercial Level of Uniformity The Industrial Level of Uniformity	\$0
Berrien	The Residential Level of Uniformity The Agricultural Level of Assessment The Agricultural Level of Uniformity The Agricultural Price Related Differential The Commercial Level of Uniformity The Industrial Level of Uniformity The Public Utility Equalization Ratio	\$51,310
Brantley	The Residential Level of Assessment The Residential Level of Uniformity The Commercial Level of Assessment The Industrial Level of Assessment The Public Utility Equalization Ratio	\$60,610
Bryan	The Commercial Level of Assessment The Commercial Level of Uniformity The Industrial Level of Assessment The Industrial Level of Uniformity	\$0
Catoosa	The Public Utility Equalization Ratio	\$0
Clay	The Residential Level of Assessment The Residential Level of Uniformity The Agricultural Level of Assessment The Commercial Level of Assessment The Industrial Level of Assessment	\$0
Dodge	The Agricultural Level of Uniformity	\$0
Evans	The Public Utility Equalization Ratio	\$0

County	Deficiency	\$5 Parcel Penalty
Hancock	The Residential Level of Assessment The Residential Level of Uniformity The Residential Price Related Differential The Commercial Level of Assessment The Commercial Level of Uniformity The Commercial Level of Uniformity The Commercial Price Related Differential The Industrial Level of Assessment The Industrial Level of Uniformity The Industrial Price Related Differential The Public Utility Equalization Ratio	\$52,595
Jefferson	The Commercial Level of Uniformity The Industrial Level of Uniformity	\$0
Miller	The Public Utility Equalization Ratio	\$0
Rabun	The Public Utility Equalization Ratio	\$0
Seminole	The Public Utility Equalization Ratio	\$0
Stephens	The Residential Level of Assessment The Residential Level of Uniformity 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 Public Utility Equalization Ratio	\$83,035
Taylor	The Agricultural Level of Assessment The Agricultural Level of Uniformity	\$0
Washington	The Public Utility Equalization Ratio	\$0
Webster	The Public Utility Equalization Ratio	\$0
Whitfield	The Public Utility Equalization Ratio	\$0
Wilkinson	The Public Utility Equalization Ratio	\$0

Figure 1: Average Level of Assessment is the average Median Ratio from 2020 to 2024.

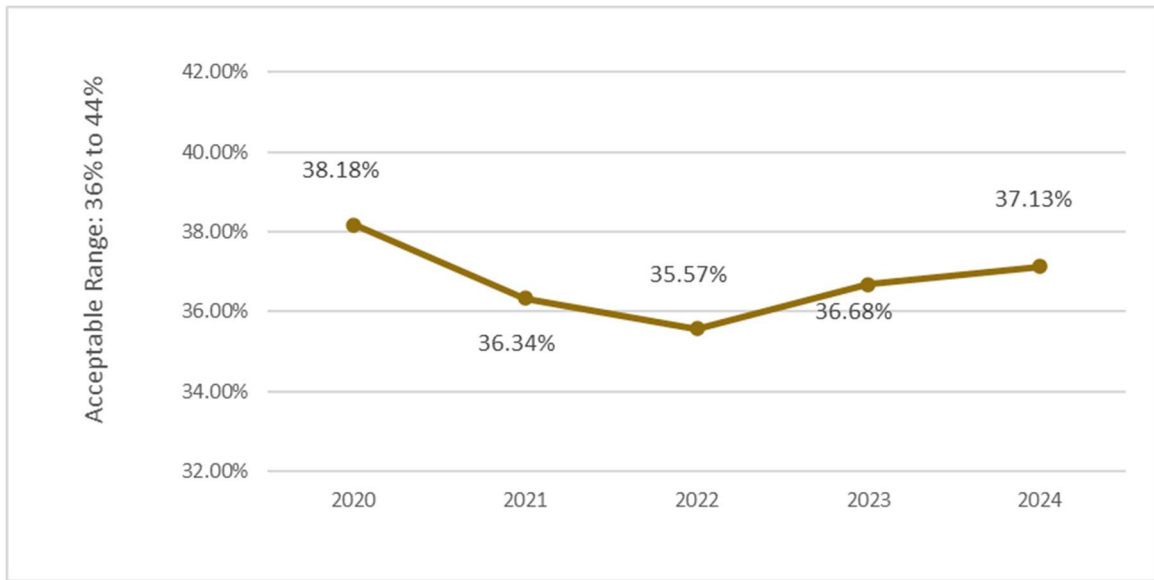


Figure 2: Average Level of Uniformity is for all classes of property, as measured by the Coefficient of Dispersion, and indicates the equality of assessments. The acceptable range for residential properties is 15% or below and all other classes of property is 20% or below.

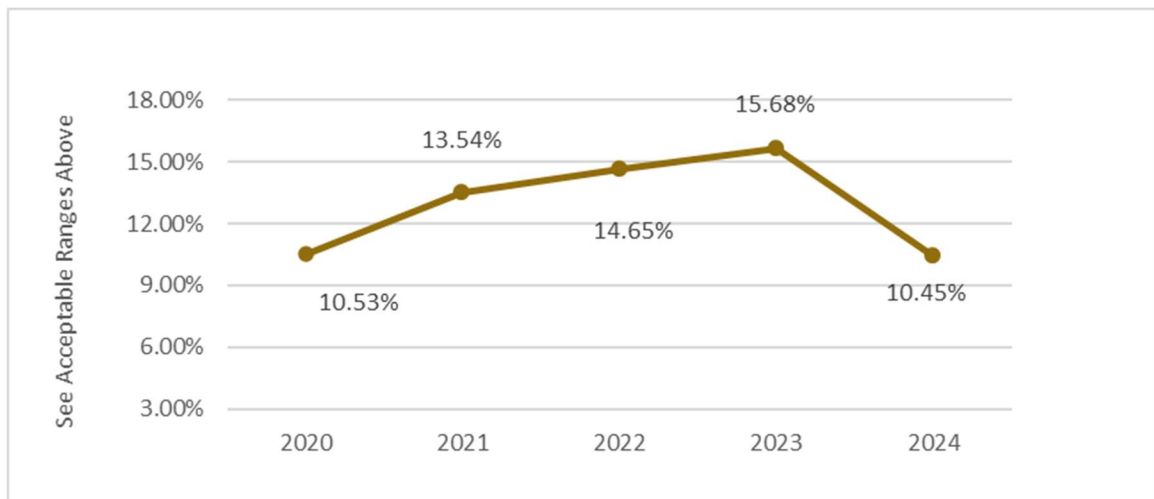
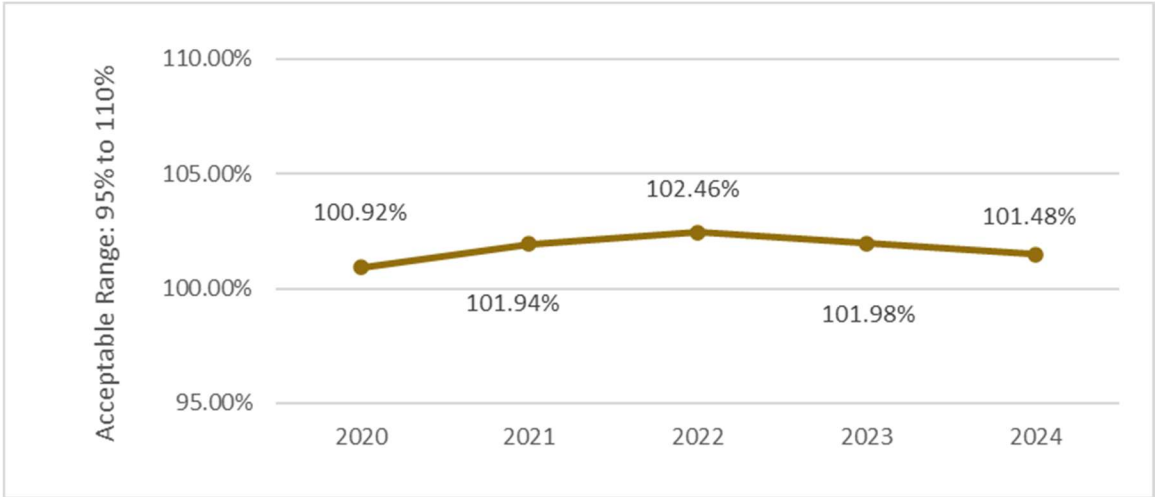


Figure 3: Average Level of Assessment Bias is average level of assessment bias as measured by the Price Related Differential.



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 2024.

Figure 4: Total Assessed Value shows the changes in property values since 2019.

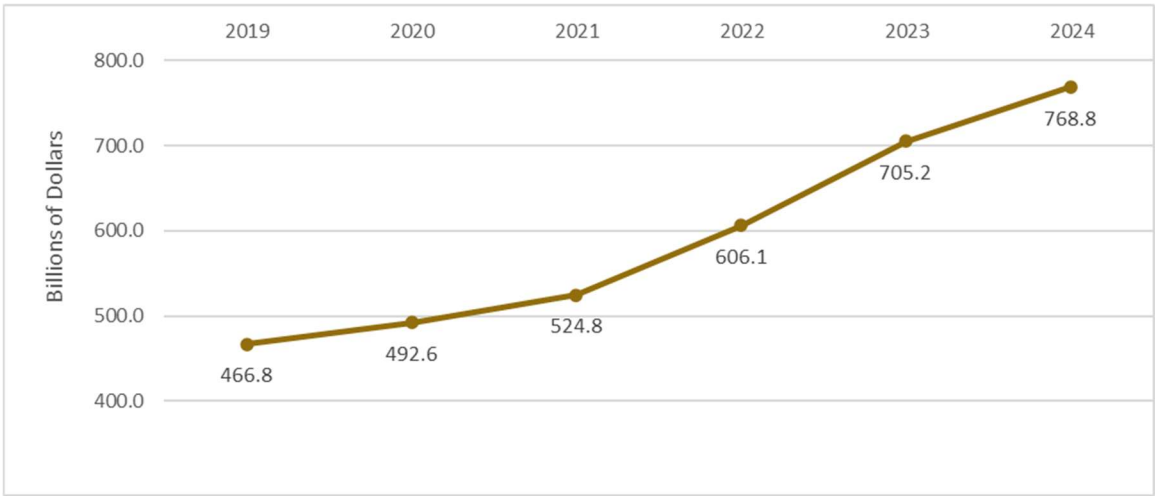


Figure 5: Average Millage Rate for County Incorporated since 2021.

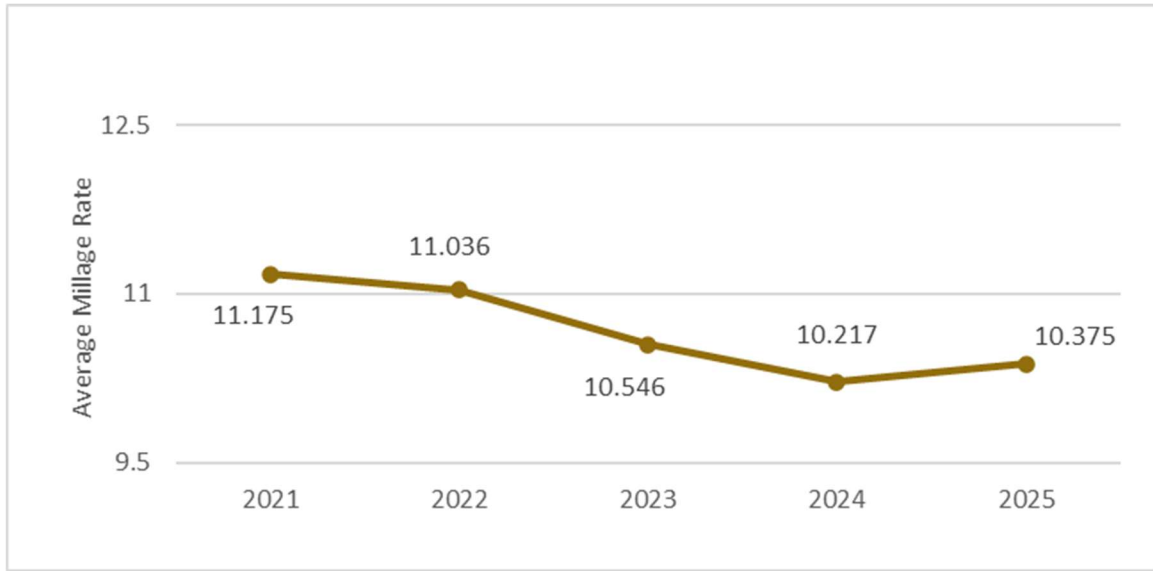


Figure 6: Average Millage Rate for County Unincorporated since 2021.

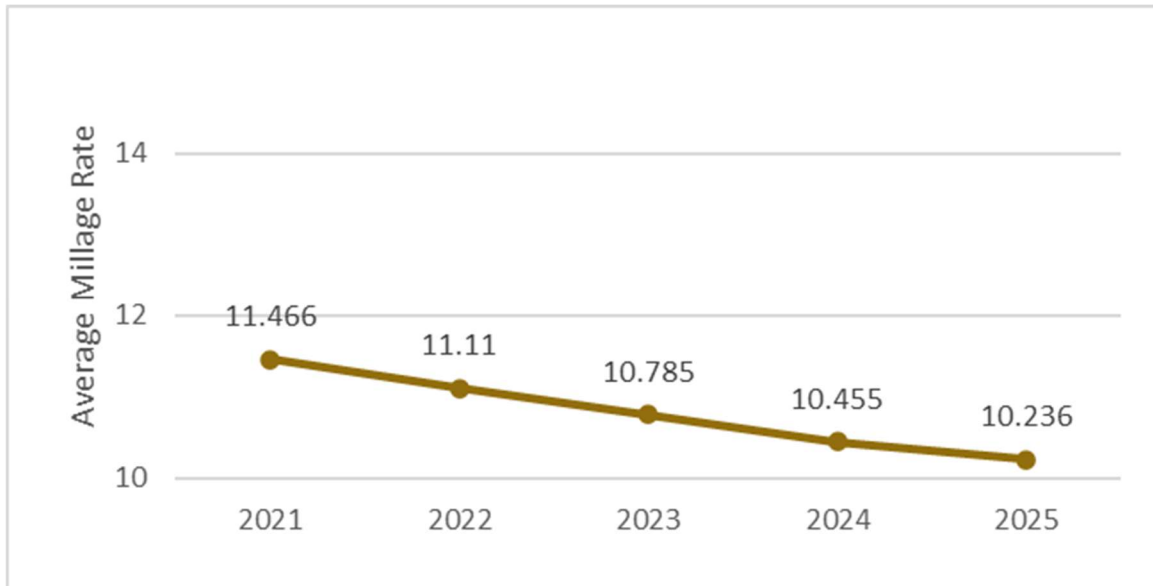


Figure 7: Average Millage Rate for County School since 2021.

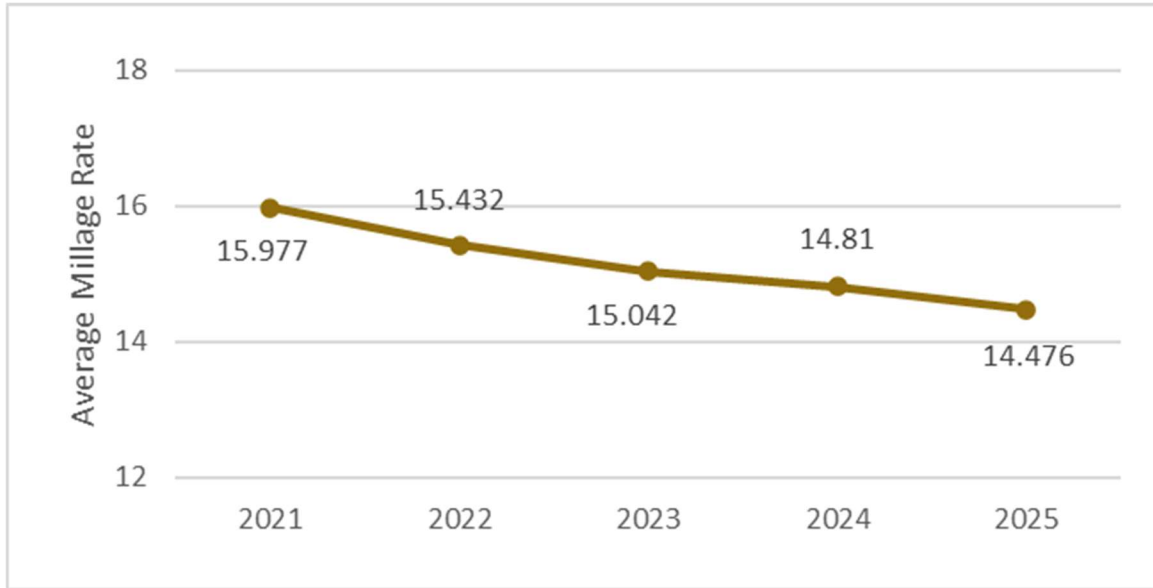


Table 2: 2025 Property Tax Millage Rates show the County Incorporated mill rates. Figures are shown for calendar years 2021-2025. Not all 2025 digests have been submitted and approved at the time of publication.

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
APPLING	COUNTY INCORPORATED	12.504	12.504	11.924	11.885	10.943
ATKINSON	COUNTY INCORPORATED	17.333	16.433	16.505	16.495	13.370
BACON	COUNTY INCORPORATED	12.992	12.992	12.095	11.838	11.326
BAKER	COUNTY INCORPORATED	12.795	12.797	11.928	12.393	15.507
BALDWIN	COUNTY INCORPORATED	10.500	9.930	10.020	10.020	9.760
BANKS	COUNTY INCORPORATED	7.831	7.012	6.354	5.704	5.527
BARROW	COUNTY INCORPORATED	8.324	7.084	6.109	5.994	5.812
BARTOW	COUNTY INCORPORATED	8.560	8.990	7.490	7.400	7.400
BEN HILL	COUNTY INCORPORATED	16.456	15.840	14.687	14.687	14.29
BERRIEN	COUNTY INCORPORATED	16.710	16.570	16.490	16.180	3.620
BIBB	COUNTY INCORPORATED	19.901	17.901	10.723	9.900	9.575
BLECKLEY	COUNTY INCORPORATED	14.114	13.110	12.650	12.597	12.597
BRANTLEY	COUNTY INCORPORATED	17.731	17.176	16.561	16.397	15.249
BROOKS	COUNTY INCORPORATED	15.248	16.107	14.243	14.287	14.079
BRYAN	COUNTY INCORPORATED	7.999	7.377	6.655	5.939	5.770
BULLOCH	COUNTY INCORPORATED	11.600	11.350	12.850	11.350	11.350
BURKE	COUNTY INCORPORATED	5.743	5.307	4.665	3.639	
BUTTS	COUNTY INCORPORATED	12.959	11.959	10.959	10.459	10.459
CALHOUN	COUNTY INCORPORATED	16.500	15.795	15.407	15.383	15.376
CAMDEN	COUNTY INCORPORATED	15.562	14.000	13.139	12.100	11.929
CANDLER	COUNTY INCORPORATED	12.294	12.294	12.294	12.294	13.294
CARROLL	COUNTY INC - BREMEN	6.280	6.200	5.301	5.052	4.645
CARROLL	COUNTY INC - CARROLLTON	6.201	6.200	5.565	5.376	5.185
CARROLL	COUNTY INC - OTHER	7.639	7.580	6.671	6.363	6.292
CATOOSA	COUNTY INCORPORATED	5.835	7.348	6.287	4.947	4.641
CHARLTON	COUNTY INCORPORATED	18.420	13.900	13.079	12.240	12.311
CHATHAM	COUNTY INCORPORATED	11.543	10.518	10.518	10.518	10.518
CHATTAHOOCHEE	COUNTY INCORPORATED	8.654	8.502	8.502	8.512	9.504
CHATTOOGA	COUNTY INCORPORATED	18.356	16.071	11.831	10.956	10.281
CHEROKEE	COUNTY INCORPORATED	5.212	4.995	4.954	5.153	5.153
CLARKE	COUNTY INCORPORATED	13.700	13.100	12.450	12.450	12.250
CLAY	COUNTY INCORPORATED	17.189	18.817	20.817	20.801	20.792
CLAYTON	COUNTY INCORPORATED	14.746	14.496	12.360	15.266	14.552
CLINCH	COUNTY INCORPORATED	10.943	10.941	10.919	10.916	
COBB	COUNTY INCORPORATED	8.460	8.460	8.460	8.460	8.460
COFFEE	COUNTY INCORPORATED	7.747	7.747	7.031	7.000	7.465
COLQUITT	COUNTY INCORPORATED	14.665	14.665	13.832	12.383	11.767

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
COLUMBIA	COUNTY INCORPORATED	5.683	5.147	4.895	4.568	4.360
COOK	COUNTY INCORPORATED	11.862	11.862	11.862	11.038	11.038
COWETA	COUNTY INCORPORATED	6.162	5.280	4.688	4.688	4.817
CRAWFORD	COUNTY INCORPORATED	15.770	14.770	14.770	14.770	16.830
CRISP	COUNTY INCORPORATED	11.490	11.118	10.427	10.427	10.770
DADE	COUNTY INCORPORATED	10.733	10.554	10.219	9.963	9.700
DAWSON	COUNTY INCORPORATED	7.625	7.223	5.634	5.463	5.463
DECATUR	COUNTY INCORPORATED	9.555	9.163	8.940	8.910	8.574
DEKALB	COUNTY INCORPORATED	0.000	10.280	9.588	10.002	11.638
DODGE	COUNTY INCORPORATED	11.821	11.740	12.000	11.986	10.755
DOOLY	COUNTY INCORPORATED	19.000	17.950	17.450	17.450	17.450
DOUGHERTY	COUNTY INCORPORATED	15.569	19.069	19.069	19.069	22.069
DOUGLAS	COUNTY INCORPORATED	12.563	12.563	12.313	12.063	12.063
EARLY	COUNTY INCORPORATED	9.980	10.260	11.000	10.989	13.490
EFFINGHAM	COUNTY INCORPORATED	7.337	6.939	5.939	5.596	5.596
ELBERT	COUNTY INCORPORATED	10.539	10.374	10.602	10.349	10.349
EMANUEL	COUNTY INCORPORATED	11.093	10.868	11.868	11.373	11.373
EVANS	COUNTY INCORPORATED	12.549	12.550	12.144	8.980	
FANNIN	COUNTY INCORPORATED	3.862	2.755	2.757	2.465	2.440
FAYETTE	COUNTY INC - BROOKS	0.0000	0.000	0.000	3.763	3.763
FAYETTE	COUNTY INC - FAYETTEVILLE	0.0000	0.000	0.000	3.763	3.763
FAYETTE	COUNTY INC - PEACHTREE CITY	0.0000	0.000	0.000	3.763	3.763
FAYETTE	COUNTY INC - TYRONE	0.0000	0.000	2.889	3.763	3.763
FAYETTE	COUNTY INCORPORATED	4.034	5.889	4.034	3.763	3.763
FLOYD	COUNTY INCORPORATED	9.678	9.414	8.664	9.164	9.500
FORSYTH	COUNTY INCORPORATED	4.791	4.791	4.791	4.791	4.791
FRANKLIN	COUNTY INCORPORATED	11.144	10.840	9.663	8.636	8.364
FULTON	COUNTY INCORPORATED	9.330	8.870	8.870	8.870	8.870
GILMER	COUNTY INCORPORATED	6.222	5.500	5.500	5.329	5.829
GLASCOCK	COUNTY INCORPORATED	13.228	12.154	11.750	11.790	11.769
GLYNN	COUNTY INCORPORATED	4.453	4.119	3.864	3.864	3.864
GORDON	COUNTY INCORPORATED	9.515	9.515	9.042	9.042	9.042
GRADY	COUNTY INCORPORATED	17.384	17.383	17.364	13.138	12.64
GREENE	COUNTY INCORPORATED	5.256	4.895	4.321	4.120	3.833
GWINNETT	COUNTY INCORPORATED	6.950	6.950	6.950	6.950	6.950
HABERSHAM	COUNTY INCORPORATED	11.682	12.682	12.682	11.771	11.272
HALL	COUNTY INCORPORATED	4.636	4.141	3.440	3.234	3.227
HANCOCK	COUNTY INCORPORATED	17.739	17.685	17.626	22.626	22.556
HARALSON	COUNTY INCORPORATED	10.100	9.642	8.400	8.300	
HARRIS	COUNTY INC - OTHER	9.380	9.130	9.130	9.130	9.130
HARRIS	COUNTY INC - WEST POINT	5.628	5.478	5.478	5.478	5.478

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
HART	COUNTY INCORPORATED	5.480	4.750	4.418	4.072	3.974
HEARD	COUNTY INCORPORATED	6.754	6.420	6.161	5.796	6.467
HENRY	COUNTY INCORPORATED	8.788	8.699	8.055	7.042	7.042
HOUSTON	COUNTY INCORPORATED	9.935	9.810	9.561	8.501	8.450
IRWIN	COUNTY INCORPORATED	14.868	14.868	14.868	14.868	
JACKSON	COUNTY INCORPORATED	9.428	9.138	7.748	6.948	6.748
JASPER	COUNTY INCORPORATED	13.820	12.159	10.863	9.999	9.718
JEFF DAVIS	COUNTY INCORPORATED	15.380	15.380	15.380	12.335	12.175
JEFFERSON	COUNTY INCORPORATED	16.986	16.042	15.454	14.954	12.000
JENKINS	COUNTY INCORPORATED	9.195	8.695	7.695	8.695	10.906
JOHNSON	COUNTY INCORPORATED	15.364	13.873	16.373	16.354	12.574
JONES	COUNTY INCORPORATED	17.649	17.619	17.541	16.061	14.219
LAMAR	COUNTY INCORPORATED	12.464	11.005	10.092	10.092	10.052
LANIER	COUNTY INCORPORATED	15.691	15.369	15.321	11.770	11.765
LAURENS	COUNTY INCORPORATED	7.157	6.754	6.698	5.744	5.498
LEE	COUNTY INCORPORATED	12.430	12.406	12.406	12.380	12.317
LIBERTY	COUNTY INC - HINESVILLE	14.800	14.800	18.510	18.477	18.314
LIBERTY	COUNTY INC - OTHER	16.600	17.400	21.140	20.957	20.900
LIBERTY	COUNTY INC- FLEMINGTON	0.00	0.00	0.000	0.000	20.353
LIBERTY	COUNTY INC- WALTHOURVILLE	0.00	0.00	0.000	0.000	20.353
LINCOLN	COUNTY INCORPORATED	9.600	8.400	8.200	7.396	7.885
LONG	COUNTY INCORPORATED	15.597	14.748	14.738	18.707	
LOWNDES	COUNTY INCORPORATED	8.406	7.961	6.528	5.283	5.051
LUMPKIN	COUNTY INCORPORATED	11.556	11.281	10.004	9.854	9.494
MACON	COUNTY INCORPORATED	13.011	12.098	10.413	10.431	10.673
MADISON	COUNTY INCORPORATED	14.115	11.499	10.928	10.321	10.169
MARION	COUNTY INCORPORATED	8.623	9.320	8.953	9.093	6.408
MCDUFFIE	COUNTY INCORPORATED	7.809	7.809	7.809	7.809	7.809
MCINTOSH	COUNTY INCORPORATED	9.891	9.891	9.891	11.500	11.500
MERIWETHER	COUNTY INCORPORATED	13.239	13.034	12.789	12.789	12.390
MILLER	COUNTY INCORPORATED	16.560	16.960	15.899	14.838	14.760
MITCHELL	COUNTY INCORPORATED	18.706	18.706	18.000	18.000	17.964
MONROE	COUNTY INCORPORATED	12.800	12.050	12.004	10.803	11.976
MONTGOMERY	COUNTY INCORPORATED	14.700	14.878	14.837	14.857	14.853
MORGAN	COUNTY INCORPORATED	10.623	10.580	9.990	9.686	9.466
MURRAY	COUNTY INCORPORATED	9.103	8.490	8.017	8.030	8.005
MUSCOGEE	COUNTY URBAN SVC 1, 5, 6, 7	0.000	16.680	15.240	15.240	15.150
MUSCOGEE	COUNTY USD 1- URBAN	17.18	0.000	0.000	0.000	15.150
MUSCOGEE	COUNTY USD 2 - RURAL	11.530	10.700	15.240	9.260	9.170
MUSCOGEE	COUNTY USD 4 - FTBENNING	10.630	9.800	9.260	8.360	8.270
NEWTON	COUNTY INCORPORATED	11.145	9.454	8.439	8.242	8.567

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
OCONEE	COUNTY INCORPORATED	7.590	6.804	5.804	5.375	5.154
OGLETHORPE	COUNTY INCORPORATED	8.410	7.029	5.896	5.759	5.393
PAULDING	COUNTY INCORPORATED	5.210	4.220	4.220	4.100	4.300
PEACH	COUNTY INCORPORATED	14.403	12.441	12.186	11.382	11.041
PICKENS	COUNTY INCORPORATED	7.489	7.438	7.390	7.286	6.772
PIERCE	COUNTY INCORPORATED	10.435	11.128	9.429	9.397	10.397
PIKE	COUNTY INCORPORATED	11.986	11.986	9.638	9.639	8.944
POLK	COUNTY INCORPORATED	9.930	9.805	8.700	6.903	7.500
PULASKI	COUNTY INCORPORATED	13.997	13.963	13.874	10.109	10.128
PUTNAM	COUNTY INCORPORATED	7.720	6.779	6.400	6.101	6.001
QUITMAN	COUNTY INCORPORATED	15.884	14.412	14.248	17.270	18.747
RABUN	COUNTY INCORPORATED	9.678	9.928	9.565	8.705	7.030
RANDOLPH	COUNTY INCORPORATED	19.512	19.436	21.537	21.517	22.517
RICHMOND	COUNTY INCORPORATED	9.045	7.986	6.664	6.468	6.277
ROCKDALE	COUNTY INCORPORATED	16.690	18.690	18.690	11.967	18.282
SCHLEY	COUNTY INCORPORATED	12.257	10.518	10.547	10.554	13.094
SCREVEN	COUNTY INCORPORATED	13.216	12.312	11.819	11.598	10.269
SEMINOLE	COUNTY INCORPORATED	16.130	16.122	16.112	17.111	17.509
SPALDING	COUNTY INCORPORATED	16.138	16.138	15.588	15.550	15.256
STEPHENS	COUNTY INCORPORATED	14.760	14.050	15.690	12.780	12.62
STEWART	COUNTY INCORPORATED	11.610	11.596	10.970	11.596	11.599
SUMTER	COUNTY INCORPORATED	12.182	12.155	12.158	13.150	13.09
TALBOT	COUNTY INCORPORATED	15.440	17.440	17.432	16.548	16.605
TALIAFERRO	COUNTY INCORPORATED	21.737	21.689	21.545	21.451	17.069
TATTNALL	COUNTY INCORPORATED	13.168	13.989	13.989	13.889	13.889
TAYLOR	COUNTY INCORPORATED	10.570	10.320	9.680	8.700	8.620
TELFAIR	COUNTY INCORPORATED	16.069	15.773	15.773	15.350	15.350
TERRELL	COUNTY INCORPORATED	13.500	13.500	13.495	13.495	13.485
THOMAS	COUNTY INCORPORATED	8.633	7.850	6.960	6.420	6.272
TIFT	COUNTY INCORPORATED	11.923	11.856	11.853	8.427	8.427
TOOMBS	COUNTY INCORPORATED	8.469	8.040	7.679	7.190	7.190
TOWNS	COUNTY INCORPORATED	4.753	4.729	4.339	3.928	3.805
TREUTLEN	COUNTY INCORPORATED	12.950	12.959	13.959	13.954	13.941
TROUP	COUNTY INCORPORATED	10.284	9.769	9.777	9.702	9.702
TURNER	COUNTY INCORPORATED	15.986	15.984	15.984	13.000	11.000
TWIGGS	COUNTY INCORPORATED	19.590	19.430	19.390	19.390	19.39
UNION	COUNTY INCORPORATED	6.024	5.113	4.286	4.131	3.952
UPSON	COUNTY INCORPORATED	8.280	7.360	6.450	9.510	9.460
WALKER	COUNTY INCORPORATED	11.963	9.921	7.390	7.027	6.645
WALTON	COUNTY INCORPORATED	10.413	10.413	10.413	10.413	12.278
WARE	COUNTY INCORPORATED	15.073	13.852	13.826	11.736	11.502

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
WARREN	COUNTY INCORPORATED	12.751	12.744	12.681	12.000	13.000
WASHINGTON	COUNTY INCORPORATED	9.679	9.662	9.654	7.390	7.375
WAYNE	COUNTY INCORPORATED	16.256	14.923	13.423	12.219	13.453
WEBSTER	COUNTY INCORPORATED	9.000	8.992	8.981	8.979	8.979
WHEELER	COUNTY INCORPORATED	19.029	18.866	17.929	16.647	
WHITE	COUNTY INCORPORATED	10.750	9.505	9.505	8.948	8.842
WHITFIELD	COUNTY INCORPORATED	7.312	7.300	6.000	4.300	4.600
WILCOX	COUNTY INCORPORATED	16.623	16.652	16.430	16.000	15.300
WILKES	COUNTY INCORPORATED	12.314	11.808	12.120	11.611	11.500
WILKINSON	COUNTY INCORPORATED	14.426	14.352	14.344	13.786	13.868
WORTH	COUNTY INCORPORATED	12.560	12.552	12.552	12.552	9.847
Average Millage Rate		11.175	11.036	10.546	10.217	10.375

Table 3: 2025 Property Tax Millage Rates shows the County Unincorporated mill rates. Figures are shown for calendar years 2021-2025. Not all 2025 digests have been submitted and approved at the time of publication.

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
APPLING	COUNTY UNINCORPORATED	12.504	12.504	11.924	11.885	10.943
ATKINSON	COUNTY UNINCORPORATED	17.333	16.433	16.505	16.495	13.370
BACON	COUNTY UNINCORPORATED	12.992	12.992	12.095	11.838	11.326
BAKER	COUNTY UNINCORPORATED	11.165	11.124	10.675	11.017	14.005
BALDWIN	COUNTY UNINCORPORATED	10.500	9.930	10.020	10.020	9.760
BANKS	COUNTY UNINCORPORATED	7.831	7.012	6.354	5.704	5.527
BARROW	COUNTY UNINCORPORATED	6.424	5.494	4.489	4.424	4.232
BARTOW	COUNTY UNINCORPORATED	8.560	7.960	6.970	6.870	6.870
BEN HILL	COUNTY UNINCORPORATED	16.456	15.840	14.687	14.687	14.290
BERRIEN	COUNTY UNINCORPORATED	16.710	16.570	16.490	16.180	3.620
BLECKLEY	COUNTY UNINCORPORATED	14.831	13.110	12.650	12.597	12.597
BRANTLEY	COUNTY UNINCORPORATED	13.230	12.906	12.788	12.491	11.687
BROOKS	COUNTY UNINCORPORATED	13.127	14.153	12.474	12.475	14.079
BRYAN	COUNTY UNINCORPORATED	7.999	7.377	6.655	5.939	5.770
BULLOCH	COUNTY UNINCORPORATED	11.600	11.350	12.850	11.350	11.350
BURKE	COUNTY UNINCORPORATED	5.562	5.137	4.500	3.500	
BUTTS	COUNTY UNINCORPORATED	12.959	11.959	10.959	10.459	10.459
CALHOUN	COUNTY UNINCORPORATED	15.585	15.347	15.290	15.284	15.275
CAMDEN	COUNTY UNINCORPORATED	15.562	14.000	13.139	12.100	11.929
CANDLER	COUNTY UNINCORPORATED	12.294	12.294	12.294	12.294	13.294
CARROLL	COUNTY UNINCORPORATED	7.639	7.580	6.671	6.363	6.292
CATOOSA	COUNTY UNINCORPORATED	5.835	7.348	6.287	4.947	4.641
CHARLTON	COUNTY UNINCORPORATED	18.420	13.900	13.079	12.240	12.311
CHATHAM	COUNTY UNINCORPORATED	11.543	10.518	10.518	10.518	10.518
CHATTAHOOCHEE	COUNTY UNINCORPORATED	8.654	8.502	8.502	8.512	9.504
CHATTOOGA	COUNTY UNINCORPORATED	14.214	12.495	9.239	8.218	7.595
CHEROKEE	COUNTY UNINCORPORATED	5.212	4.995	4.954	5.153	5.153
CLAY	COUNTY UNINCORPORATED	17.189	18.817	20.817	20.801	20.792
CLAYTON	COUNTY UNINCORPORATED	14.746	14.496	12.360	15.266	14.552
CLINCH	COUNTY UNINCORPORATED	10.943	10.941	10.919	10.916	
COBB	COUNTY UNINCORPORATED	8.460	8.460	8.460	8.460	8.460
COFFEE	COUNTY UNINCORPORATED	7.747	7.747	7.531	7.000	7.465
COLQUITT	COUNTY UNINCORPORATED	11.945	11.889	11.229	9.974	9.197
COLUMBIA	COUNTY UNINCORPORATED	5.683	5.147	4.895	4.568	4.360
COOK	COUNTY UNINCORPORATED	11.862	11.862	11.862	11.038	11.038
COWETA	COUNTY UNINCORPORATED	5.756	5.280	4.688	4.688	4.817
CRAWFORD	COUNTY UNINCORPORATED	14.030	13.030	13.030	13.030	14.028

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
CRISP	COUNTY UNINCORPORATED	11.490	11.118	10.427	10.427	10.770
DADE	COUNTY UNINCORPORATED	8.000	8.000	8.000	7.750	7.500
DAWSON	COUNTY UNINCORPORATED	7.625	7.223	5.634	5.463	5.463
DECATUR	COUNTY UNINCORPORATED	9.555	9.163	8.940	8.910	8.574
DEKALB	COUNTY UNINCORPORATED	17.310	17.161	17.494	17.480	11.638
DODGE	COUNTY UNINCORPORATED	11.821	11.740	12.000	11.986	10.755
DOOLY	COUNTY UNINCORPORATED	19.000	17.950	17.450	17.450	17.450
DOUGHERTY	COUNTY UNINCORPORATED	15.569	19.069	19.069	19.069	22.069
DOUGLAS	COUNTY UNINCORPORATED	12.563	12.563	12.313	12.063	12.063
EARLY	COUNTY UNINCORPORATED	9.980	10.260	11.000	10.989	13.490
ECHOLS	COUNTY UNINCORPORATED	14.993	14.989	14.987	16.987	17.985
EFFINGHAM	COUNTY UNINCORPORATED	7.337	6.939	5.939	5.596	5.596
ELBERT	COUNTY UNINCORPORATED	9.763	9.750	9.978	9.928	9.928
EMANUEL	COUNTY UNINCORPORATED	11.093	10.868	11.868	11.373	11.373
EVANS	COUNTY UNINCORPORATED	9.286	9.280	9.087	7.131	
FANNIN	COUNTY UNINCORPORATED	3.862	2.755	2.757	2.465	2.440
FAYETTE	COUNTY UNINCORPORATED	4.034	4.034	4.034	3.763	3.763
FLOYD	COUNTY UNINCORPORATED	9.678	9.414	8.664	9.164	9.500
FORSYTH	COUNTY UNINCORPORATED	4.791	4.791	4.791	4.791	4.791
FRANKLIN	COUNTY UNINCORPORATED	10.263	9.785	9.082	8.636	8.364
FULTON	COUNTY UNINCORPORATED	9.330	8.870	8.870	8.870	8.870
GILMER	COUNTY UNINCORPORATED	6.222	5.500	5.500	5.329	5.829
GLASCOCK	COUNTY UNINCORPORATED	13.228	12.154	11.750	11.790	11.769
GLYNN	COUNTY UNINCORPORATED	4.453	4.119	3.864	3.864	3.864
GORDON	COUNTY UNINCORPORATED	9.515	9.515	9.042	9.042	9.042
GRADY	COUNTY UNINCORPORATED	17.384	17.383	17.364	13.138	12.640
GREENE	COUNTY UNINCORPORATED	5.256	4.895	4.321	4.120	2.608
GWINNETT	COUNTY UNINCORPORATED	6.950	6.950	6.950	6.950	6.950
HABERSHAM	COUNTY UNINCORPORATED	11.682	12.682	12.682	11.771	11.272
HALL	COUNTY UNINCORPORATED	4.636	4.141	3.440	3.234	3.227
HANCOCK	COUNTY UNINCORPORATED	17.739	17.685	17.626	22.626	22.556
HARALSON	COUNTY UNINCORPORATED	10.000	9.642	8.400	8.300	
HARRIS	COUNTY UNINCORPORATED	9.380	9.130	9.130	9.130	9.130
HART	COUNTY UNINCORPORATED	5.480	4.750	4.418	4.072	3.974
HEARD	COUNTY UNINCORPORATED	6.754	6.420	6.161	5.796	6.467
HENRY	COUNTY UNINCORPORATED	8.788	8.699	8.055	7.042	7.042
HOUSTON	COUNTY UNINCORPORATED	9.935	9.810	9.561	8.501	8.450
IRWIN	COUNTY UNINCORPORATED	14.868	14.868	14.868	14.868	
JACKSON	COUNTY UNINCORPORATED	8.000	7.800	6.171	5.571	5.371
JASPER	COUNTY UNINCORPORATED	13.820	12.159	10.863	9.999	9.718
JEFF DAVIS	COUNTY UNINCORPORATED	15.380	15.380	15.380	12.335	12.175

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
JEFFERSON	COUNTY UNINCORPORATED	16.986	16.042	15.454	14.954	12.000
JENKINS	COUNTY UNINCORPORATED	9.195	8.695	7.695	8.695	10.906
JOHNSON	COUNTY UNINCORPORATED	15.364	13.873	16.373	16.354	12.574
JONES	COUNTY UNINCORPORATED	16.185	16.172	15.971	14.700	12.963
LAMAR	COUNTY UNINCORPORATED	12.464	11.005	10.092	10.092	10.052
LANIER	COUNTY UNINCORPORATED	15.691	15.369	15.321	11.770	11.765
LAURENS	COUNTY UNINCORPORATED	7.157	6.754	6.698	5.744	5.498
LEE	COUNTY UNINCORPORATED	12.430	12.406	12.406	12.380	12.317
LIBERTY	COUNTY UNINCORPORATED	16.600	17.400	21.140	20.957	20.900
LINCOLN	COUNTY UNINCORPORATED	9.600	8.400	8.200	7.396	7.885
LONG	COUNTY UNINCORPORATED	15.597	14.748	14.738	18.707	
LOWNDES	COUNTY UNINCORPORATED	8.406	7.961	6.528	5.283	5.051
LUMPKIN	COUNTY UNINCORPORATED	9.388	9.389	8.235	8.235	7.939
MACON	COUNTY UNINCORPORATED	11.615	11.082	10.413	10.431	10.673
MADISON	COUNTY UNINCORPORATED	12.537	11.092	9.777	9.158	9.158
MARION	COUNTY UNINCORPORATED	6.975	7.160	6.808	6.858	5.831
MCDUFFIE	COUNTY UNINCORPORATED	7.809	7.809	7.809	7.809	7.809
MCINTOSH	COUNTY UNINCORPORATED	9.891	9.891	9.891	11.500	11.500
MERIWETHER	COUNTY UNINCORPORATED	13.239	13.034	12.789	12.486	12.390
MILLER	COUNTY UNINCORPORATED	16.560	16.960	15.899	14.838	14.760
MITCHELL	COUNTY UNINCORPORATED	18.706	18.706	18.000	18.000	17.964
MONROE	COUNTY UNINCORPORATED	12.800	12.050	12.004	10.803	11.976
MONTGOMERY	COUNTY UNINCORPORATED	14.700	14.878	14.837	14.857	14.853
MORGAN	COUNTY UNINCORPORATED	10.623	10.580	9.990	9.686	9.466
MURRAY	COUNTY UNINCORPORATED	9.103	8.490	8.017	8.030	8.005
NEWTON	COUNTY UNINCORPORATED	11.145	9.454	8.439	8.242	8.567
OCONEE	COUNTY UNINCORPORATED	6.650	5.954	4.824	4.435	4.184
OGLETHORPE	COUNTY UNINCORPORATED	7.220	6.363	5.516	5.475	5.249
PAULDING	COUNTY UNINCORPORATED	5.210	4.220	4.220	4.100	4.300
PEACH	COUNTY UNINCORPORATED	14.403	12.441	12.186	11.382	11.041
PICKENS	COUNTY UNINCORPORATED	7.489	7.438	7.390	7.286	6.772
PIERCE	COUNTY UNINCORPORATED	10.435	11.128	9.429	9.397	10.397
PIKE	COUNTY UNINCORPORATED	11.986	11.986	9.638	9.639	8.944
POLK	COUNTY UNINCORPORATED	9.930	9.805	8.700	6.903	7.500
PULASKI	COUNTY UNINCORPORATED	13.997	13.963	13.874	10.109	10.128
PUTNAM	COUNTY UNINCORPORATED	7.720	6.779	6.400	6.101	6.001
QUITMAN	COUNTY UNINCORPORATED	15.884	14.412	14.248	17.270	18.747
RABUN	COUNTY UNINCORPORATED	9.678	9.928	9.565	8.705	7.030
RANDOLPH	COUNTY UNINCORPORATED	18.254	18.253	20.535	20.428	21.404
RICHMOND	COUNTY UNINCORPORATED	9.045	7.986	6.664	6.468	6.277
ROCKDALE	COUNTY UNINCORPORATED	16.690	18.690	18.690	18.690	18.282

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
SCHLEY	COUNTY UNINCORPORATED	12.257	10.518	10.547	10.554	13.094
SCREVEN	COUNTY UNINCORPORATED	13.216	12.312	11.819	11.598	10.269
SEMINOLE	COUNTY UNINCORPORATED	16.130	16.122	16.112	17.111	17.509
SPALDING	COUNTY UNINCORPORATED	16.138	16.138	15.588	15.550	15.256
STEPHENS	COUNTY UNINCORPORATED	14.760	14.050	15.690	10.380	10.380
STEWART	COUNTY UNINCORPORATED	11.610	11.596	10.970	11.596	11.599
SUMTER	COUNTY UNINCORPORATED	12.182	12.155	12.158	13.150	13.090
TALBOT	COUNTY UNINCORPORATED	15.440	17.440	17.432	16.548	16.605
TALIAFERRO	COUNTY UNINCORPORATED	20.435	20.431	20.428	20.302	16.080
TATTNALL	COUNTY UNINCORPORATED	13.168	13.989	13.989	13.889	13.889
TAYLOR	COUNTY UNINCORPORATED	8.340	8.140	7.950	7.130	7.090
TELFAIR	COUNTY UNINCORPORATED	16.069	15.773	15.773	15.350	15.350
TERRELL	COUNTY UNINCORPORATED	13.500	13.500	13.495	13.495	13.485
THOMAS	COUNTY UNINCORPORATED	6.730	6.081	5.356	4.835	4.630
TIFT	COUNTY UNINCORPORATED	11.923	11.856	11.853	8.427	8.427
TOOMBS	COUNTY UNINCORPORATED	8.469	8.040	7.679	7.190	7.190
TOWNS	COUNTY UNINCORPORATED	4.753	4.729	4.339	3.928	3.805
TREUTLEN	COUNTY UNINCORPORATED	12.950	12.959	13.959	13.954	13.941
TROUP	COUNTY UNINCORPORATED	10.284	9.769	9.777	9.702	9.702
TURNER	COUNTY UNINCORPORATED	15.986	15.984	15.984	13.000	11.000
TWIGGS	COUNTY UNINCORPORATED	19.590	19.430	19.390	19.390	19.390
UNION	COUNTY UNINCORPORATED	6.024	5.113	4.286	4.131	3.952
UPSON	COUNTY UNINCORPORATED	8.280	7.360	6.450	9.510	9.460
WALKER	COUNTY UNINCORPORATED	8.313	6.828	5.735	5.328	5.151
WALTON	COUNTY UNINCORPORATED	10.413	10.413	10.413	10.413	12.278
WARE	COUNTY UNINCORPORATED	15.073	13.852	13.826	11.736	11.502
WARREN	COUNTY UNINCORPORATED	12.751	12.744	12.681	12.000	13.000
WASHINGTON	COUNTY UNINCORPORATED	9.679	9.662	9.654	7.390	7.375
WAYNE	COUNTY UNINCORPORATED	16.256	14.923	13.423	12.219	13.453
WEBSTER	COUNTY UNINCORPORATED	9.000	8.992	8.981	8.979	8.979
WHEELER	COUNTY UNINCORPORATED	15.988	15.922	13.922	13.922	
WHITE	COUNTY UNINCORPORATED	10.750	9.505	9.505	8.948	8.842
WHITFIELD	COUNTY UNINCORPORATED	11.672	7.300	6.000	4.300	4.600
WILCOX	COUNTY UNINCORPORATED	16.623	16.652	16.430	16.000	15.300
WILKES	COUNTY UNINCORPORATED	11.761	11.316	11.783	11.300	11.111
WILKINSON	COUNTY UNINCORPORATED	14.426	14.352	14.344	13.786	13.868
WORTH	COUNTY UNINCORPORATED	12.560	12.552	12.552	12.552	9.847
Average Millage Rate		11.466	11.110	10.785	10.455	10.236

Table 4: 2025 Property Tax Millage Rates shows the County School mill rates. Figures are shown for calendar years 2021-2025. Not all 2025 digest have been submitted and approved at the time of publication.

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
APPLING	SCHOOL	12.852	12.837	12.243	12.203	11.273
ATKINSON	SCHOOL	14.787	14.017	14.079	14.070	13.370
BACON	SCHOOL	14.253	14.253	14.000	14.000	12.500
BAKER	SCHOOL	14.066	14.067	13.695	13.665	13.665
BALDWIN	SCHOOL	15.290	14.440	14.580	12.400	12.070
BANKS	SCHOOL	14.511	14.000	14.000	14.000	13.566
BARROW	SCHOOL	18.500	17.881	15.298	15.500	15.193
BARTOW	SCHOOL	18.116	17.430	17.430	17.430	17.180
BEN HILL	SCHOOL	17.903	17.232	15.977	15.509	15.089
BERRIEN	SCHOOL	14.974	14.880	14.804	14.804	14.804
BIBB	SCHOOL	18.099	16.720	14.674	14.674	14.674
BLECKLEY	SCHOOL	14.286	14.100	14.100	14.040	14.040
BRANTLEY	SCHOOL	15.700	15.300	15.300	15.300	15.128
BROOKS	SCHOOL	14.811	13.500	12.703	12.954	12.862
BRYAN	SCHOOL	15.075	15.075	15.075	15.075	14.663
BULLOCH	SCHOOL	8.568	8.263	8.478	7.932	10.400
BURKE	SCHOOL	13.628	13.526	12.500	11.750	
BUTTS	SCHOOL	15.088	14.175	13.175	12.675	11.486
CALHOUN	SCHOOL	19.551	19.112	18.943	18.930	18.919
CAMDEN	SCHOOL	15.360	15.250	15.250	15.000	15.000
CANDLER	SCHOOL	14.000	14.000	14.000	14.000	13.987
CARROLL	SCHOOL	17.998	17.500	17.000	16.259	16.077
CATOOSA	SCHOOL	15.089	15.040	15.040	14.870	14.346
CHARLTON	SCHOOL	17.190	14.443	13.590	13.000	13.076
CHATHAM	SCHOOL	18.131	17.631	17.631	17.481	17.331
CHATTAHOOCHEE	SCHOOL	17.610	17.300	17.010	16.990	16.468
CHATTOOGA	SCHOOL	12.404	12.000	10.898	10.597	10.049
CHEROKEE	SCHOOL	18.200	16.450	16.450	16.450	16.450
CLARKE	SCHOOL	20.000	18.800	18.800	18.800	18.800
CLAY	SCHOOL	13.174	13.174	13.128	14.100	14.740
CLAYTON	SCHOOL	20.000	20.000	19.600	19.600	19.600
CLINCH	SCHOOL	17.883	17.881	17.842	17.836	
COBB	SCHOOL	18.900	18.900	18.700	18.700	18.700
COFFEE	SCHOOL	16.019	16.019	14.622	14.561	14.493
COLQUITT	SCHOOL	9.091	8.685	8.239	8.190	7.777
COLUMBIA	SCHOOL	18.300	17.350	17.200	17.100	16.234
COOK	SCHOOL	16.011	15.075	15.075	15.075	13.820
COWETA	SCHOOL	17.140	16.000	15.410	15.410	15.000
CRAWFORD	SCHOOL	16.000	15.000	15.000	15.000	15.000

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
CRISP	SCHOOL	16.513	15.315	14.349	13.785	13.218
DADE	SCHOOL	14.388	14.200	14.000	14.000	13.530
DAWSON	SCHOOL	15.000	14.200	10.800	10.800	10.800
DECATUR	SCHOOL	14.115	14.115	14.115	14.115	14.115
DEKALB	SCHOOL	23.080	23.080	22.980	22.880	22.780
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	18.154	18.096	17.993	17.967	17.925
DOUGLAS	SCHOOL	19.550	19.500	18.990	18.900	18.850
EARLY	SCHOOL	15.484	14.961	15.961	15.945	15.945
ECHOLS	SCHOOL	15.507	15.503	15.501	15.500	15.498
EFFINGHAM	SCHOOL	15.810	15.810	14.957	16.500	18.450
ELBERT	SCHOOL	14.250	14.228	14.000	14.000	13.481
EMANUEL	SCHOOL	13.231	12.960	12.528	12.000	11.735
EVANS	SCHOOL	14.000	14.000	14.000	12.000	
FANNIN	SCHOOL	10.159	7.439	7.439	6.700	6.633
FAYETTE	SCHOOL	19.334	19.150	19.250	19.600	19.600
FLOYD	SCHOOL	18.200	17.950	17.700	17.141	16.835
FORSYTH	SCHOOL	17.300	17.300	15.300	15.208	15.208
FRANKLIN	SCHOOL	17.000	15.765	14.471	14.471	14.000
FULTON	SCHOOL	17.590	17.240	17.140	17.080	17.080
GILMER	SCHOOL	12.624	11.099	9.744	9.415	9.121
GLASCOCK	SCHOOL	16.409	15.069	14.565	14.565	14.538
GLYNN	SCHOOL	16.157	15.650	15.400	14.900	14.900
GORDON	SCHOOL	18.500	17.500	16.364	16.364	15.650
GRADY	SCHOOL	13.500	13.400	13.400	13.400	11.800
GREENE	SCHOOL	12.454	11.648	10.311	9.847	9.847
GWINNETT	SCHOOL	19.700	19.200	19.200	19.100	18.700
HABERSHAM	SCHOOL	12.566	11.726	10.354	10.354	9.122
HALL	SCHOOL	16.485	15.990	15.640	14.990	14.990
HANCOCK	SCHOOL	14.216	14.202	14.141	14.131	14.087
HARALSON	SCHOOL	15.145	14.548	14.548	14.548	
HARRIS	SCHOOL	17.260	16.500	16.500	16.500	18.500
HART	SCHOOL	12.569	10.902	10.524	9.545	9.310
HEARD	SCHOOL	15.217	14.454	14.001	14.001	13.000
HENRY	SCHOOL	20.000	20.000	20.000	20.000	19.800
HOUSTON	SCHOOL	13.183	13.183	13.183	11.719	11.719
IRWIN	SCHOOL	15.682	15.682	15.682	15.682	
JACKSON	SCHOOL	16.576	16.576	15.495	15.395	15.324
JASPER	SCHOOL	16.838	14.801	14.010	13.250	12.883
JEFF DAVIS	SCHOOL	14.000	14.000	14.000	14.000	13.500

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
JEFFERSON	SCHOOL	15.700	15.286	14.721	14.320	13.937
JENKINS	SCHOOL	14.908	14.875	14.000	14.000	12.906
JOHNSON	SCHOOL	14.863	14.500	14.500	14.483	11.250
JONES	SCHOOL	17.989	17.965	17.761	16.312	14.366
LAMAR	SCHOOL	16.101	15.101	14.000	14.000	12.699
LANIER	SCHOOL	16.730	16.383	16.331	15.331	15.324
LAURENS	SCHOOL	14.646	14.485	14.350	14.200	14.000
LEE	SCHOOL	15.000	14.971	17.000	16.964	15.960
LIBERTY	SCHOOL	15.902	15.250	15.250	14.441	14.114
LINCOLN	SCHOOL	14.568	13.393	15.079	14.579	13.789
LONG	SCHOOL	14.387	14.387	14.378	14.370	
LOWNDES	SCHOOL	15.960	15.168	14.500	14.000	13.405
LUMPKIN	SCHOOL	15.560	14.710	14.710	14.710	13.716
MACON	SCHOOL	18.446	16.995	16.995	17.025	17.013
MADISON	SCHOOL	16.990	15.490	15.250	15.250	15.250
MARION	SCHOOL	14.981	14.940	14.718	14.656	11.761
MCDUFFIE	SCHOOL	18.690	17.717	16.316	15.485	15.161
MCINTOSH	SCHOOL	16.972	16.972	16.200	16.200	16.200
MERIWETHER	SCHOOL	17.981	17.699	17.363	16.948	16.816
MILLER	SCHOOL	19.551	19.551	17.884	16.884	15.884
MITCHELL	SCHOOL	16.086	16.086	15.086	15.136	15.108
MONROE	SCHOOL	15.227	15.024	16.212	16.212	16.171
MONTGOMERY	SCHOOL	15.000	15.000	14.750	14.750	14.746
MORGAN	SCHOOL	13.939	13.882	13.511	13.098	12.945
MURRAY	SCHOOL	15.500	15.500	15.500	15.500	15.448
MUSCOGEE	SCHOOL	23.321	23.321	23.321	23.075	23.075
NEWTON	SCHOOL	18.288	16.788	16.000	15.750	15.500
OCONEE	SCHOOL	16.500	15.500	15.000	14.250	13.962
OGLETHORPE	SCHOOL	18.400	16.650	15.824	16.025	14.962
PAULDING	SCHOOL	18.750	17.750	17.675	17.675	17.675
PEACH	SCHOOL	16.819	14.479	14.500	14.500	14.058
PICKENS	SCHOOL	14.300	12.900	12.400	12.200	11.340
PIERCE	SCHOOL	16.071	15.894	14.000	14.000	13.951
PIKE	SCHOOL	16.677	15.740	14.000	14.000	13.500
POLK	SCHOOL	14.110	13.927	12.382	14.000	15.000
PULASKI	SCHOOL	13.935	13.901	13.812	12.812	10.700
PUTNAM	SCHOOL	14.900	12.900	11.250	10.724	11.983
QUITMAN	SCHOOL	13.986	13.986	13.806	13.830	13.809
RABUN	SCHOOL	9.072	8.375	8.069	7.345	7.013
RANDOLPH	SCHOOL	17.675	17.131	17.131	17.131	17.131
RICHMOND	SCHOOL	19.312	17.650	16.493	18.330	18.740

County	District	2021 M&O	2022 M&O	2023 M&O	2024 M&O	2025 M&O
ROCKDALE	SCHOOL	22.717	21.000	20.000	20.000	20.000
SCHLEY	SCHOOL	16.610	14.242	14.282	14.290	13.379
SCREVEN	SCHOOL	15.000	14.307	14.000	14.000	12.533
SEMINOLE	SCHOOL	15.945	15.937	15.928	15.927	14.688
SPALDING	SCHOOL	16.742	16.742	16.742	16.742	16.393
STEPHENS	SCHOOL	16.510	15.720	14.760	14.760	13.500
STEWART	SCHOOL	15.045	15.027	14.212	14.211	15.213
SUMTER	SCHOOL	18.106	18.065	18.069	18.057	17.974
TALBOT	SCHOOL	13.545	13.356	13.350	12.665	12.687
TALIAFERRO	SCHOOL	17.991	17.990	17.983	17.967	15.838
TATTNALL	SCHOOL	14.000	14.000	14.000	14.000	14.000
TAYLOR	SCHOOL	15.190	14.830	14.450	14.000	13.910
TELFAIR	SCHOOL	15.208	14.000	14.000	14.000	14.000
TERRELL	SCHOOL	17.484	17.484	17.477	17.477	17.463
THOMAS	SCHOOL	13.804	12.533	11.440	12.670	12.391
TIFT	SCHOOL	16.598	16.505	16.501	14.000	12.275
TOOMBS	SCHOOL	14.612	14.370	14.000	14.000	13.990
TOWNS	SCHOOL	6.863	6.550	5.995	5.380	5.211
TREUTLEN	SCHOOL	14.000	14.010	14.000	14.000	13.987
TROUP	SCHOOL	18.850	17.350	17.350	17.350	17.350
TURNER	SCHOOL	15.975	15.973	15.973	14.500	13.862
TWIGGS	SCHOOL	16.590	16.450	16.420	17.920	17.920
UNION	SCHOOL	9.735	8.200	7.523	7.243	6.853
UPSON	SCHOOL	13.210	14.010	14.010	13.630	13.130
WALKER	SCHOOL	17.404	16.404	14.982	14.982	14.418
WALTON	SCHOOL	18.593	17.737	16.693	16.176	15.965
WARE	SCHOOL	16.292	15.022	15.064	14.000	13.730
WARREN	SCHOOL	18.326	18.332	18.320	18.000	17.077
WASHINGTON	SCHOOL	16.793	15.999	15.986	13.449	13.398
WAYNE	SCHOOL	17.463	16.560	15.939	14.272	14.088
WEBSTER	SCHOOL	16.959	16.943	16.923	16.919	15.793
WHEELER	SCHOOL	15.766	15.709	14.812	14.812	
WHITE	SCHOOL	16.060	14.222	13.175	11.884	11.725
WHITFIELD	SCHOOL	18.756	18.756	18.500	15.000	14.375
WILCOX	SCHOOL	14.250	14.250	14.062	14.000	13.445
WILKES	SCHOOL	17.375	17.150	17.150	17.150	17.150
WILKINSON	SCHOOL	19.980	19.692	19.681	18.750	18.500
WORTH	SCHOOL	15.450	15.440	15.440	15.421	11.015
Average Millage Rate		15.977	15.432	15.042	14.810	14.476

Property tax continues to be the primary revenue source for local governments. Currently, approximately \$19.9 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.

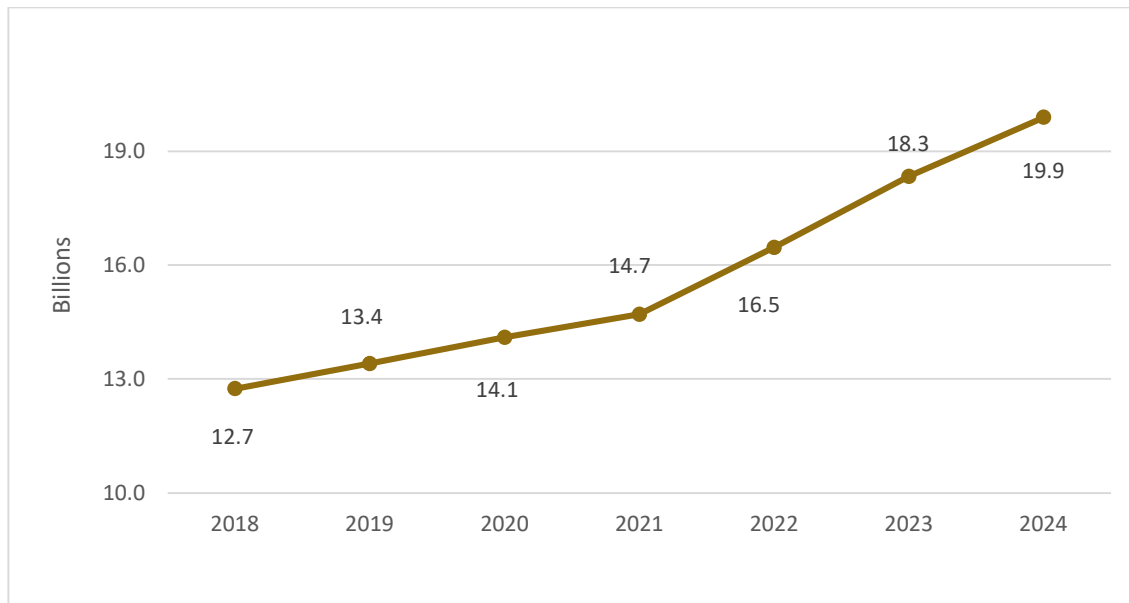


Figure 9: 2024 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for county and school purposes.

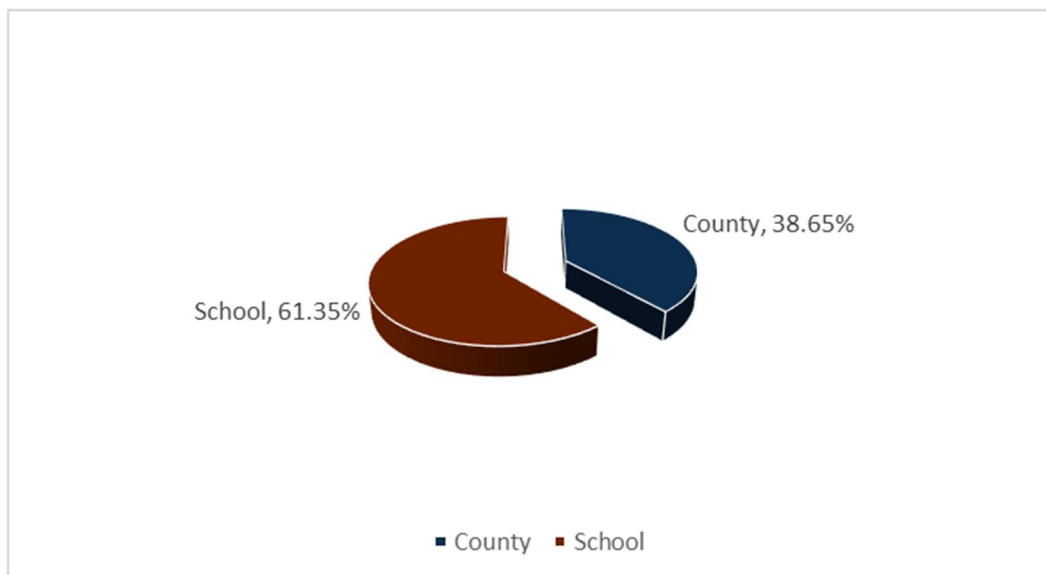


Figure 10: 2024 County Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for county property tax revenue in millions of dollars.

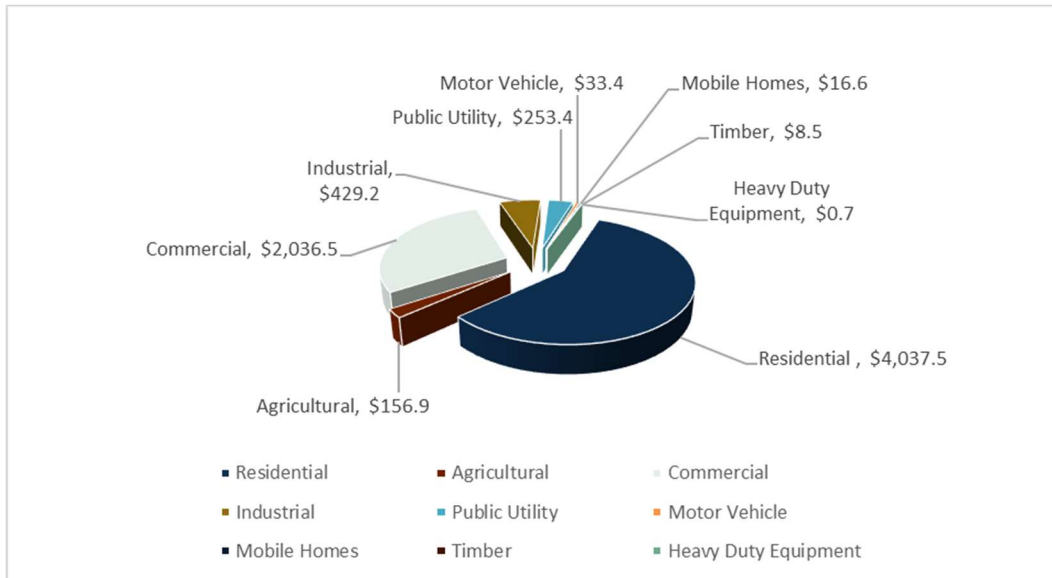


Figure 11: Five-Year Comparison of County Tax Revenue shows the amount of tax revenue levied for 2024 for county tax purposes and a five-year comparison.

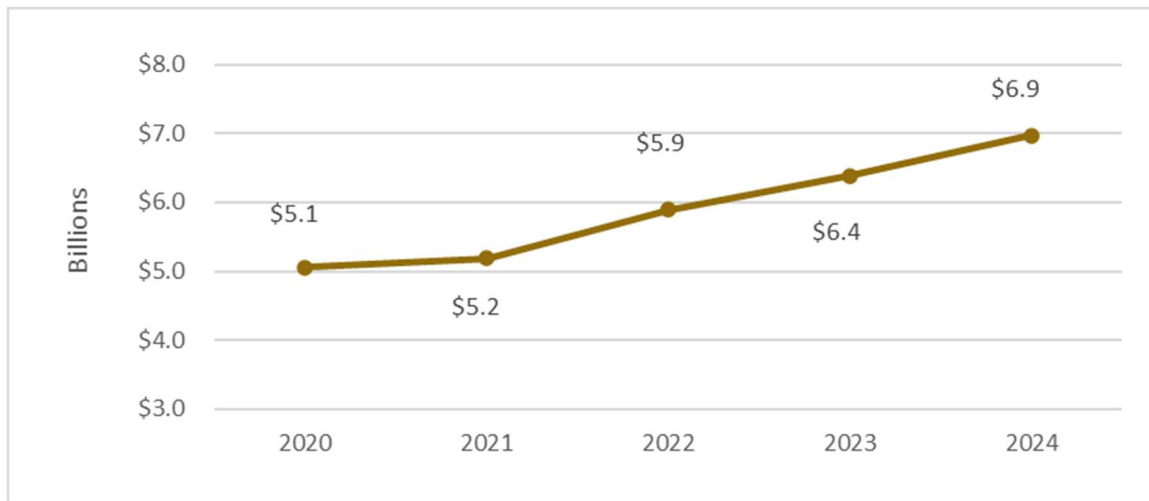


Figure 12: 2023 School Tax Revenue by Property Class shows the amount of tax revenue generated from the various classes of property for board of education tax purposes in millions of dollars.

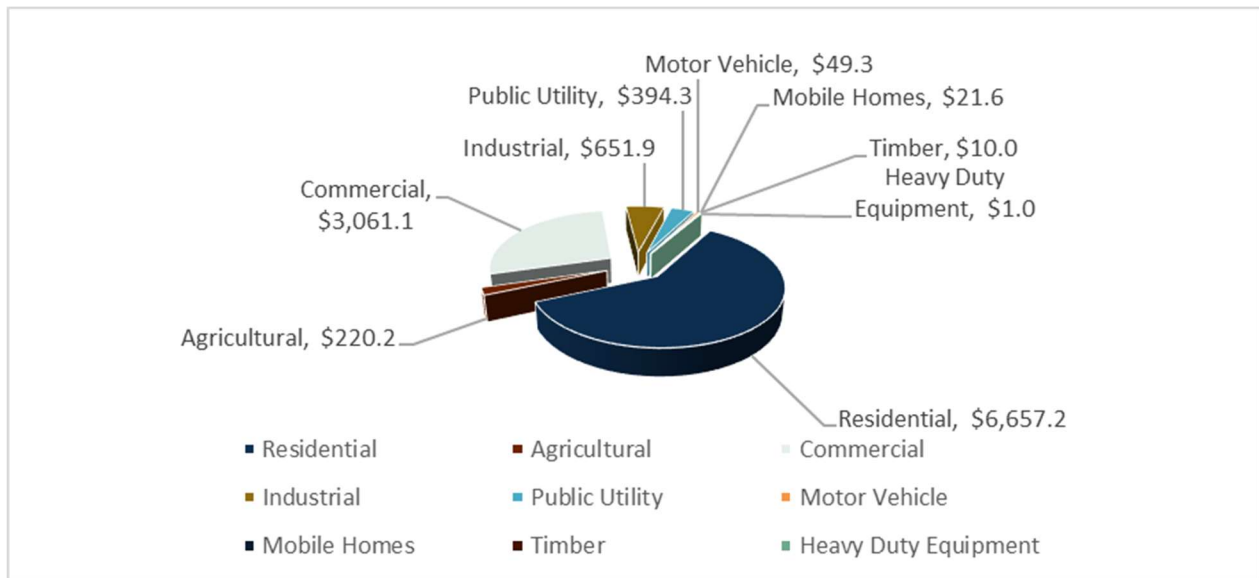
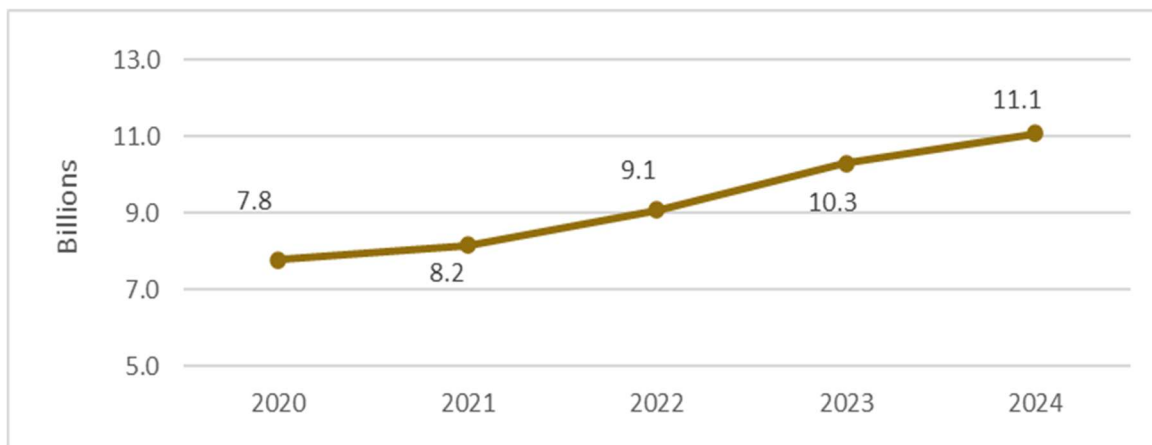


Figure 13: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.



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
2025	Tift	Baldwin	Upson			
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 2024 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 2025 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2024 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 2019.

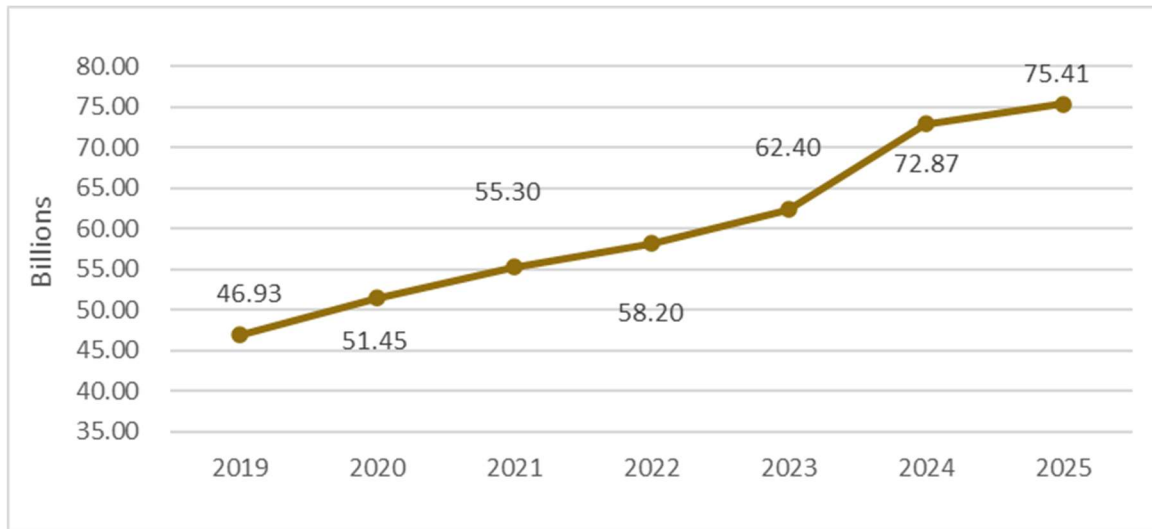


Figure 15: Trend of Average Proposed Public Utility Equalization Ratios shows the trend of the statewide proposed public utility equalization ratios.

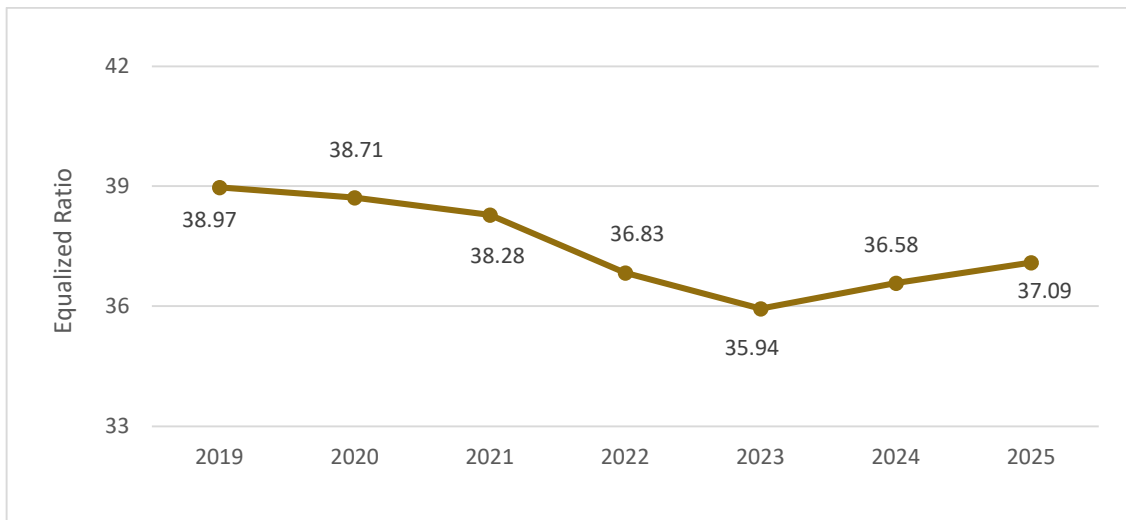


Figure 16: Number of Public Utility Companies by Year shows the numbers of companies that are centrally assessed on an annual basis.

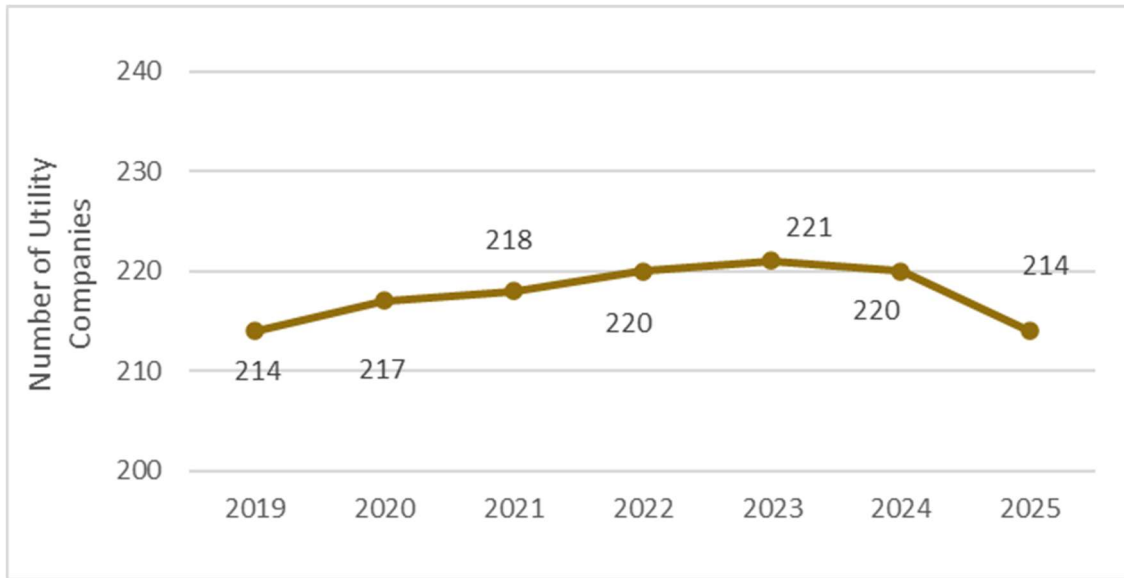


Table 5: 2024 Ratios Utilized for 2025 Public Utility Assessments show each county’s adopted ratio for the assessment of public utility property.

County	Ratio	County	Ratio	County	Ratio	County	Ratio
Appling	36.31	Dade	37.28	Jefferson	40.00	Richmond	40.00
Atkinson	34.09	Dawson	40.00	Jenkins	40.00	Rockdale	40.00
Bacon	40.00	Decatur	40.00	Johnson	37.70	Schley	40.00
Baker	40.00	Dekalb	40.00	Jones	33.94	Screven	36.65
Baldwin	34.16	Dodge	36.56	Lamar	37.16	Seminole	33.78
Banks	40.00	Dooley	40.00	Lanier	40.00	Spalding	40.00
Barrow	40.00	Dougherty	34.30	Laurens	32.40	Stephens	28.18
Bartow	37.80	Douglas	40.00	Lee	32.18	Stewart	40.00
Ben Hill	40.00	Early	40.00	Liberty	37.43	Sumter	32.59
Berrien	27.25	Echols	29.68	Lincoln	36.13	Talbot	40.00
Bibb	40.00	Effingham	37.15	Long	30.42	Taliaferro	35.19
Bleckley	40.00	Elbert	40.00	Lowndes	40.00	Tattnall	36.53
Brantley	31.92	Emanuel	35.01	Lumpkin	40.00	Taylor	40.00
Brooks	40.00	Evans	28.57	Macon	40.00	Telfair	40.00
Bryan	37.33	Fannin	36.42	Madison	40.00	Terrell	37.32
Bulloch	36.14	Fayette	40.00	Marion	40.00	Thomas	40.00
Burke	40.00	Floyd	40.00	McDuffie	40.00	Tift	40.00
Butts	40.00	Forsyth	40.00	McIntosh	40.00	Toombs	40.00
Calhoun	40.00	Franklin	37.17	Meriwether	40.00	Towns	36.79
Camden	40.00	Fulton	40.00	Miller	35.77	Treutlen	37.26
Candler	40.00	Gilmer	40.00	Mitchell	40.00	Troup	40.00
Carroll	40.00	Glascok	40.00	Monroe	40.00	Turner	40.00
Catoosa	33.36	Glynn	40.00	Montgomery	29.09	Twiggs	32.66
Charlton	40.00	Gordon	40.00	Morgan	39.45	Union	40.00
Chatham	37.09	Grady	40.00	Murray	39.29	Upson	40.00
Chattahoochee	37.13	Greene	40.00	Muscogee	40.00	Walker	40.00
Chattooga	40.00	Gwinnett	40.00	Newton	40.00	Walton	40.00
Cherokee	40.00	Habersham	37.14	Oconee	40.00	Ware	40.00
Clarke	40.00	Hall	40.00	Oglethorpe	36.35	Warren	34.35
Clay	37.70	Hancock	32.98	Paulding	40.00	Washington	33.68
Clayton	40.00	Haralson	36.67	Peach	40.00	Wayne	34.71
Clinch	28.37	Harris	40.00	Pickens	40.00	Webster	35.32
Cobb	40.00	Hart	40.00	Pierce	40.00	Wheeler	40.00
Coffee	31.89	Heard	40.00	Pike	40.00	White	37.19
Colquitt	40.00	Henry	40.00	Polk	31.77	Whitfield	30.98
Columbia	40.00	Houston	36.06	Pulaski	40.00	Wilcox	32.86
Cook	29.48	Irwin	28.84	Putnam	40.00	Wilkes	32.07
Coweta	40.00	Jackson	40.00	Quitman	40.00	Wilkinson	31.84
Crawford	37.45	Jasper	40.00	Rabun	35.68	Worth	30.89
Crisp	40.00	Jeff Davis	40.00	Randolph	40.00	Average	37.72

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%	\$26,242,827	-1.82%	\$725,066	-1.75%
2024	1,624	-10.13%	\$24,353,337	-7.20%	\$680,733	-6.11%

Table 7: Preferential Agricultural Assessment for 2024 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	928	\$6,754,066	\$80,272	\$82,420	\$162,692
ATKINSON	95	\$1,764,718	\$29,109	\$24,830	\$53,939
BACON	18	\$465,610	\$5,512	\$6,519	\$12,031
BAKER	58	\$1,608,955	\$17,726	\$21,986	\$39,712
BALDWIN	0	\$0	\$0	\$0	\$0
BANKS	4	\$88,103	\$503	\$1,233	\$1,736
BARROW	0	\$0	\$0	\$0	\$0
BARTOW	14	\$266,157	\$1,835	\$4,639	\$6,474
BEN HILL	0	\$0	\$0	\$0	\$0
BERRIEN	1	\$22,820	\$369	\$338	\$707
BIBB	1	\$1,112	\$11	\$16	\$27
BLECKLEY	1	\$14,400	\$181	\$202	\$383
BRANTLEY	1	\$3,638	\$45	\$58	\$103
BROOKS	13	\$1,145,183	\$14,413	\$14,835	\$29,248
BRYAN	3	\$42,230	\$251	\$700	\$951
BULLOCH	0	\$0	\$3,764	\$2,630	\$6,394
BURKE	15	\$358,370	\$1,254	\$4,211	\$5,465
BUTTS	2	\$27,090	\$283	\$343	\$626
CALHOUN	12	\$355,320	\$5,431	\$6,726	\$12,157
CAMDEN	3	\$14,535	\$176	\$218	\$394
CANDLER	0	\$0	\$0	\$0	\$0
CARROLL	0	\$0	\$1,750	\$2,332	\$4,082
CATOOSA	0	\$0	\$0	\$0	\$0
CHARLTON	0	\$0	\$0	\$0	\$0
CHATHAM	0	\$0	\$0	\$0	\$0
CHATTAHOOCHEE	3	\$35,184	\$299	\$598	\$897
CHATTOOGA	0	\$0	\$0	\$0	\$0
CHEROKEE	0	\$0	\$0	\$0	\$0
CLARKE	0	\$0	\$0	\$0	\$0
CLAY	1	\$44,530	\$926	\$628	\$1,554
CLAYTON	0	\$0	\$0	\$0	\$0
CLINCH	0	\$0	\$0	\$0	\$0
COBB	0	\$0	\$0	\$0	\$0
COFFEE	45	\$1,052,184	\$7,365	\$15,321	\$22,686
COLQUITT	0	\$0	\$0	\$0	\$0
COLUMBIA	0	\$0	\$0	\$0	\$0
COOK	12	\$107,569	\$1,187	\$1,622	\$2,809

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
COWETA	0	\$0	\$0	\$0	\$0
CRAWFORD	0	\$0	\$485	\$605	\$1,090
CRISP	2	\$83,551	\$871	\$1,152	\$2,023
DADE	8	\$263,340	\$2,041	\$3,687	\$5,728
DAWSON	0	\$0	\$0	\$0	\$0
DECATUR	34	\$1,284,285	\$11,443	\$18,128	\$29,571
DEKALB	0	\$0	\$0	\$0	\$0
DODGE	2	\$65,299	\$783	\$914	\$1,697
DOOLY	9	\$498,020	\$8,690	\$8,170	\$16,860
DOUGHERTY	1	\$1,410	\$27	\$25	\$52
DOUGLAS	0	\$0	\$0	\$0	\$0
EARLY	9	\$294,866	\$3,240	\$4,702	\$7,942
ECHOLS	0	\$0	\$0	\$0	\$0
EFFINGHAM	0	\$0	\$0	\$0	\$0
ELBERT	1	\$6,635	\$66	\$93	\$159
EMANUEL	3	\$166,218	\$1,890	\$1,995	\$3,885
EVANS	10	\$135,932	\$992	\$1,631	\$2,623
FANNIN	0	\$0	\$0	\$0	\$0
FAYETTE	0	\$0	\$0	\$0	\$0
FLOYD	0	\$0	\$0	\$0	\$0
FORSYTH	0	\$0	\$0	\$0	\$0
FRANKLIN	0	\$0	\$0	\$0	\$0
FULTON	0	\$0	\$0	\$0	\$0
GILMER	4	\$51,590	\$314	\$486	\$800
GLASCOCK	2	\$28,350	\$334	\$413	\$747
GLYNN	0	\$0	\$0	\$0	\$0
GORDON	0	\$0	\$2,591	\$4,690	\$7,281
GRADY	2	\$26,548	\$349	\$356	\$705
GREENE	0	\$0	\$0	\$0	\$0
GWINNETT	0	\$0	\$0	\$0	\$0
HABERSHAM	3	\$14,011	\$165	\$145	\$310
HALL	0	\$0	\$0	\$0	\$0
HANCOCK	13	\$246,168	\$5,570	\$3,479	\$9,049
HARALSON	0	\$0	\$0	\$0	\$0
HARRIS	0	\$0	\$0	\$0	\$0
HART	0	\$0	\$0	\$0	\$0
HEARD	0	\$0	\$0	\$0	\$0
HENRY	0	\$0	\$0	\$0	\$0
HOUSTON	0	\$0	\$0	\$0	\$0
IRWIN	48	\$692,873	\$10,302	\$10,866	\$21,168
JACKSON	0	\$0	\$0	\$0	\$0
JASPER	1	\$17,910	\$179	\$237	\$416

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
JEFF DAVIS	7	\$403,410	\$4,976	\$5,648	\$10,624
JEFFERSON	3	\$44,198	\$661	\$633	\$1,294
JENKINS	1	\$29,360	\$255	\$411	\$666
JOHNSON	1	\$13,229	\$216	\$192	\$408
JONES	0	\$0	\$0	\$0	\$0
LAMAR	0	\$0	\$0	\$0	\$0
LANIER	10	\$306,260	\$3,605	\$4,695	\$8,300
LAURENS	2	\$25,423	\$146	\$361	\$507
LEE	2	\$108,510	\$1,343	\$1,928	\$3,271
LIBERTY	0	\$0	\$0	\$0	\$0
LINCOLN	0	\$0	\$0	\$0	\$0
LONG	0	\$0	\$142	\$122	\$264
LOWNDES	0	\$0	\$0	\$0	\$0
LUMPKIN	0	\$0	\$0	\$0	\$0
MACON	10	\$80,235	\$837	\$1,366	\$2,203
MADISON	0	\$0	\$0	\$0	\$0
MARION	1	\$13,949	\$96	\$228	\$324
MCDUFFIE	0	\$0	\$0	\$0	\$0
MCINTOSH	0	\$0	\$0	\$0	\$0
MERIWETHER	1	\$8,490	\$106	\$144	\$250
MILLER	2	\$36,850	\$547	\$647	\$1,194
MITCHELL	40	\$1,066,293	\$19,193	\$16,139	\$35,332
MONROE	0	\$0	\$0	\$0	\$0
MONTGOMERY	0	\$0	\$0	\$0	\$0
MORGAN	1	\$24,053	\$233	\$315	\$548
MURRAY	1	\$4,400	\$35	\$68	\$103
MUSCOGEE	3	\$74,438	\$1,392	\$1,718	\$3,110
NEWTON	0	\$0	\$0	\$0	\$0
OCONEE	0	\$0	\$0	\$0	\$0
OGLETHORPE	1	\$20,940	\$115	\$387	\$502
PAULDING	0	\$0	\$0	\$0	\$0
PEACH	2	\$160,910	\$1,831	\$2,333	\$4,164
PICKENS	0	\$0	\$0	\$0	\$0
PIERCE	0	\$0	\$0	\$0	\$0
PIKE	0	\$0	\$0	\$0	\$0
POLK	0	\$0	\$0	\$0	\$0
PULASKI	9	\$512,915	\$5,185	\$6,571	\$11,756
PUTNAM	0	\$0	\$0	\$0	\$0
QUITMAN	0	\$0	\$0	\$0	\$0
RABUN	0	\$0	\$0	\$0	\$0
RANDOLPH	24	\$578,570	\$11,866	\$9,911	\$21,777
RICHMOND	0	\$0	\$0	\$0	\$0

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
ROCKDALE	0	\$0	\$0	\$0	\$0
SCHLEY	0	\$0	\$0	\$0	\$0
SCREVEN	0	\$0	\$5,029	\$6,071	\$11,100
SEMINOLE	17	\$922,198	\$15,780	\$14,688	\$30,468
SPALDING	0	\$0	\$0	\$0	\$0
STEPHENS	0	\$0	\$0	\$0	\$0
STEWART	3	\$71,710	\$832	\$1,019	\$1,851
SUMTER	20	\$288,500	\$3,793	\$5,209	\$9,002
TALBOT	0	\$0	\$0	\$0	\$0
TALIAFERRO	0	\$0	\$0	\$0	\$0
TATTNALL	9	\$91,720	\$1,274	\$1,284	\$2,558
TAYLOR	12	\$296,640	\$2,115	\$4,153	\$6,268
TELFAIR	0	\$0	\$0	\$0	\$0
TERRELL	30	\$597,386	\$8,062	\$10,441	\$18,503
THOMAS	1	\$223,426	\$1,080	\$2,831	\$3,911
TIFT	0	\$0	\$0	\$0	\$0
TOOMBS	0	\$0	\$0	\$0	\$0
TOWNS	0	\$0	\$0	\$0	\$0
TREUTLEN	0	\$0	\$0	\$0	\$0
TROUP	0	\$0	\$0	\$0	\$0
TURNER	7	\$95,489	\$1,241	\$1,385	\$2,626
TWIGGS	0	\$0	\$0	\$0	\$0
UNION	0	\$0	\$0	\$0	\$0
UPSON	0	\$0	\$0	\$0	\$0
WALKER	0	\$0	\$1,058	\$2,975	\$4,033
WALTON	0	\$0	\$0	\$0	\$0
WARE	15	\$97,941	\$1,149	\$1,371	\$2,520
WARREN	0	\$0	\$0	\$0	\$0
WASHINGTON	1	\$12,480	\$92	\$168	\$260
WAYNE	2	\$22,584	\$276	\$322	\$598
WEBSTER	2	\$48,870	\$439	\$852	\$1,291
WHEELER	1	\$6,780	\$94	\$100	\$194
WHITE	0	\$0	\$0	\$0	\$0
WHITFIELD	1	\$16,400	\$71	\$246	\$317
WILCOX	0	\$0	\$0	\$0	\$0
WILKES	0	\$0	\$581	\$882	\$1,463
WILKINSON	0	\$0	\$0	\$0	\$0
WORTH	0	\$0	\$0	\$0	\$0
TOTAL	1,624	\$24,353,337	\$318,740	\$361,993	\$680,733

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.

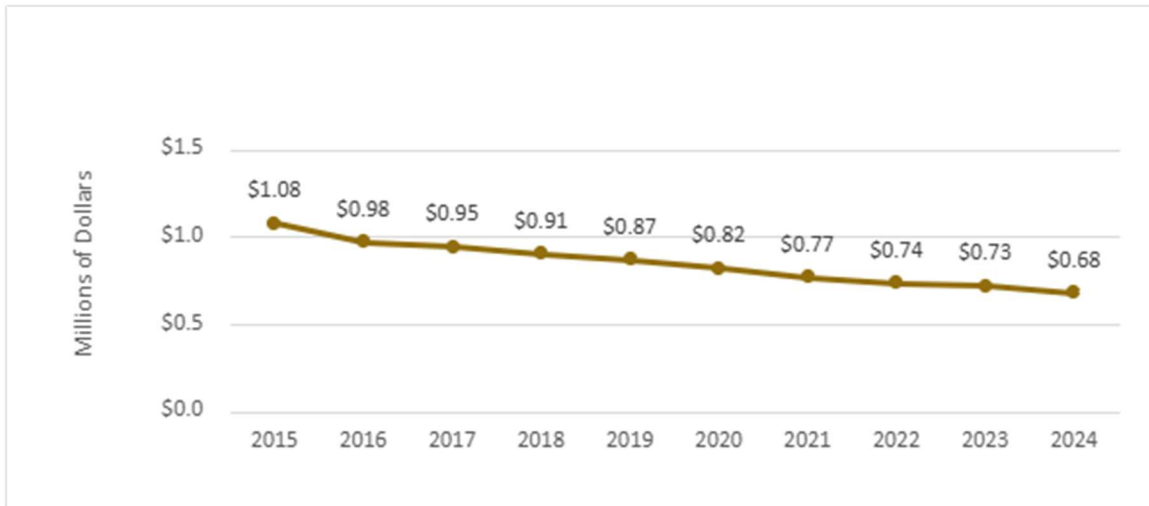
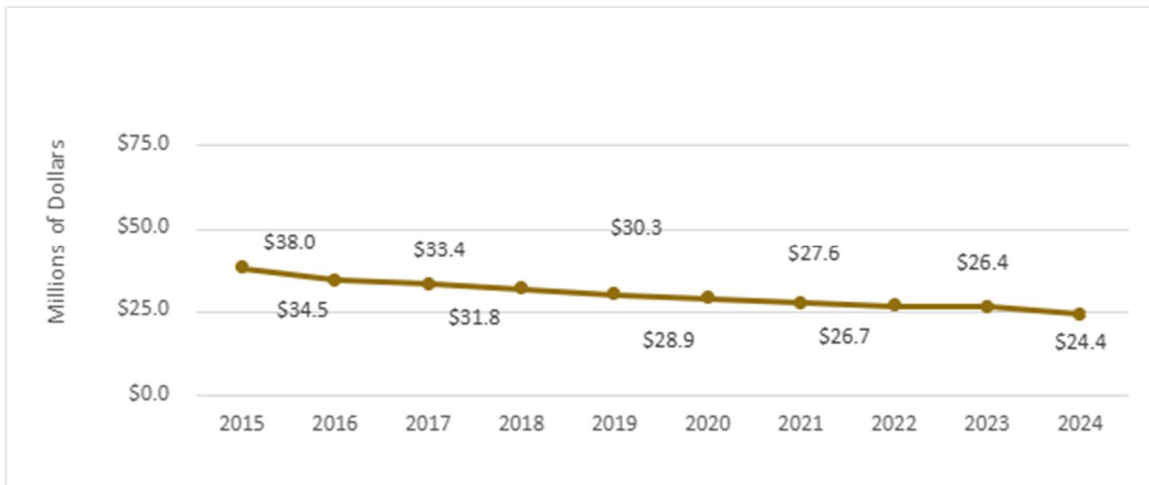


Figure 18: Preferential Agricultural Assessed Value Eliminated illustrates the amount of assessed value eliminated as a result of the Preferential Agricultural Assessment program for the last ten (10) years.



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	3,287	\$382,519,964	\$2,173,372	\$6,631,737	\$8,805,109
OCONEE	2,199	\$442,456,863	\$1,976,385	\$6,305,010	\$8,281,395
CHEROKEE	1,796	\$355,998,152	\$1,834,458	\$6,390,167	\$8,224,625
FORSYTH	726	\$309,979,130	\$1,671,097	\$5,153,713	\$6,824,810
CARROLL	2513	\$276,583,755	\$1,754,152	\$4,482,281	\$6,236,432
HALL	1,783	\$10,792,066	\$1,049,355	\$5,182,637	\$6,231,992
BROOKS	1,870	\$242,261,819	\$3,025,429	\$3,138,260	\$6,163,689
WALTON	1,412	\$219,413,151	\$2,284,749	\$3,672,177	\$5,956,926
MITCHELL	2,052	\$169,067,419	\$3,043,214	\$2,550,351	\$5,593,565
BULLOCH	3289	\$280,326,082	\$3,181,701	\$2,223,546	\$5,405,248

Table 9: Conservation Use Valuation Assessment for Tax Year 2024 lists each county and the number of parcels receiving Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county, the tax dollar shift for County, School, and the total tax dollar shift.

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
APPLING	133	\$1,949,753	\$23,173	\$23,793	\$46,966
ATKINSON	805	\$8,695,171	\$143,427	\$122,341	\$265,768
BACON	1,082	\$43,388,592	\$513,634	\$607,440	\$1,121,074
BAKER	459	\$36,059,423	\$397,446	\$492,752	\$890,198
BALDWIN	920	\$28,247,400	\$283,039	\$350,268	\$633,307
BANKS	1,930	\$179,363,376	\$1,023,089	\$2,511,087	\$3,534,176
BARROW	1,184	\$122,811,694	\$554,398	\$1,903,581	\$2,457,979
BARTOW	1,419	\$173,939,578	\$1,199,338	\$2,961,751	\$4,161,089
BEN HILL	673	\$34,788,965	\$510,946	\$539,542	\$1,050,488
BERRIEN	2,009	\$55,126,938	\$891,954	\$816,099	\$1,708,053
BIBB	589	\$19,592,893	\$193,970	\$287,506	\$481,476
BLECKLEY	945	\$37,166,689	\$468,189	\$521,820	\$990,009
BRANTLEY	1,095	\$29,320,762	\$368,167	\$466,493	\$834,660
BROOKS	1,870	\$242,261,819	\$3,025,429	\$3,138,260	\$6,163,689
BRYAN	276	\$13,662,491	\$81,142	\$226,456	\$307,598
BULLOCH	3289	\$280,326,082	\$3,181,701	\$2,223,546	\$5,405,248
BURKE	1,563	\$101,829,072	\$356,537	\$1,196,492	\$1,553,029
BUTTS	1,176	\$72,989,389	\$763,396	\$925,141	\$1,688,537
CALHOUN	581	\$29,465,227	\$450,404	\$557,777	\$1,008,181
CAMDEN	1,070	\$59,070,281	\$714,750	\$886,054	\$1,600,804
CANDLER	1,100	\$43,352,626	\$532,977	\$606,937	\$1,139,914
CARROLL	2513	\$276,583,755	\$1,754,152	\$4,482,281	\$6,236,432
CATOOSA	636	\$40,987,419	\$202,765	\$609,483	\$812,248
CHARLTON	854	\$33,340,564	\$408,089	\$433,427	\$841,516
CHATHAM	103	\$21,786,019	\$229,145	\$380,841	\$609,986
CHATTAHOOCHEE	108	\$2,659,932	\$22,641	\$45,192	\$67,833
CHATTOOGA	1,460	\$68,523,111	\$564,611	\$722,727	\$1,287,338
CHEROKEE	1,796	\$355,998,152	\$1,834,458	\$6,390,167	\$8,224,625
CLARKE	414	\$39,129,010	\$487,156	\$735,625	\$1,222,781

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
CLAY	473	\$10,965,914	\$228,102	\$154,619	\$382,721
CLAYTON	115	\$9,855,737	\$150,458	\$193,172	\$343,630
CLINCH	449	\$16,455,695	\$179,630	\$293,504	\$473,134
COBB	526	\$124,684,139	\$1,054,828	\$2,307,264	\$3,362,092
COFFEE	2,848	\$121,038,734	\$847,271	\$1,762,445	\$2,609,716
COLQUITT	2,639	\$159,628,168	\$1,598,266	\$1,307,355	\$2,905,621
COLUMBIA	1,060	\$169,872,729	\$863,633	\$2,904,824	\$3,768,457
COOK	1,378	\$69,438,479	\$766,462	\$1,046,785	\$1,813,247
COWETA	1,678	\$129,667,653	\$607,882	\$1,998,179	\$2,606,061
CRAWFORD	1240	\$38,413,571	\$500,529	\$624,221	\$1,124,749
CRISP	1,081	\$83,365,692	\$869,254	\$1,149,196	\$2,018,450
DADE	740	\$43,954,746	\$341,416	\$615,921	\$957,337
DAWSON	1,047	\$153,421,159	\$838,140	\$1,656,949	\$2,495,089
DECATUR	1,840	\$134,062,616	\$1,194,498	\$1,892,294	\$3,086,792
DEKALB	34	\$2,179,380	\$33,463	\$49,864	\$83,327
DODGE	1,988	\$72,642,109	\$870,688	\$1,016,990	\$1,887,678
DOOLY	1,625	\$127,955,036	\$2,232,815	\$2,098,974	\$4,331,789
DOUGHERTY	350	\$23,999,999	\$457,656	\$431,208	\$888,864
DOUGLAS	374	\$35,859,671	\$432,575	\$695,678	\$1,128,253
EARLY	1,770	\$81,644,102	\$897,187	\$1,301,815	\$2,199,002
ECHOLS	359	\$10,391,166	\$176,515	\$204,031	\$380,546
EFFINGHAM	2241	\$147,495,752	\$825,386	\$2,433,680	\$3,259,066
ELBERT	1,798	\$120,534,379	\$1,197,083	\$1,687,481	\$2,884,564
EMANUEL	2,208	\$49,810,361	\$566,493	\$597,724	\$1,164,217
EVANS	585	\$26,481,524	\$189,598	\$317,778	\$507,376
FANNIN	1,644	\$139,640,898	\$344,215	\$935,594	\$1,279,809
FAYETTE	680	\$72,959,786	\$298,443	\$1,430,012	\$1,728,455
FLOYD	2,401	\$193,070,740	\$1,769,300	\$3,291,568	\$5,060,868
FORSYTH	726	\$309,979,130	\$1,671,097	\$5,153,713	\$6,824,810
FRANKLIN	2,595	\$188,514,516	\$1,628,011	\$2,727,994	\$4,356,005
FULTON	561	\$129,709,830	\$1,172,577	\$2,192,386	\$3,364,963
GILMER	1,910	\$155,747,972	\$946,792	\$1,466,367	\$2,413,159
GLASCOCK	616	\$12,430,102	\$146,551	\$181,044	\$327,595
GLYNN	234	\$16,017,461	\$61,891	\$238,660	\$300,551

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
GORDON	2422	\$109,041,705	\$985,955	\$1,784,358	\$2,770,314
GRADY	2,380	\$161,365,241	\$2,120,017	\$2,162,294	\$4,282,311
GREENE	1,353	\$140,297,689	\$584,060	\$1,395,933	\$1,979,993
GWINNETT	568	\$128,120,380	\$890,437	\$2,616,204	\$3,506,641
HABERSHAM	1,960	\$184,581,012	\$2,172,703	\$1,911,152	\$4,083,855
HALL	1,783	\$10,792,066	\$1,049,355	\$5,182,637	\$6,231,992
HANCOCK	1,427	\$55,727,824	\$1,260,898	\$787,490	\$2,048,388
HARALSON	1,477	\$69,074,946	\$573,322	\$1,000,930	\$1,574,252
HARRIS	1,943	\$95,874,134	\$875,331	\$1,677,797	\$2,553,128
HART	1,769	\$146,246,058	\$595,514	\$1,395,919	\$1,991,433
HEARD	1,482	\$83,962,634	\$486,647	\$1,175,561	\$1,662,208
HENRY	1,336	\$112,850,949	\$1,009,305	\$2,482,721	\$3,492,026
HOUSTON	922	\$139,890,147	\$1,189,206	\$1,639,373	\$2,828,579
IRWIN	1,588	\$53,090,489	\$789,349	\$832,565	\$1,621,914
JACKSON	3,287	\$382,519,964	\$2,173,372	\$6,631,737	\$8,805,109
JASPER	1,829	\$160,879,260	\$1,608,632	\$2,131,650	\$3,740,282
JEFF DAVIS	1,163	\$45,635,932	\$562,919	\$638,903	\$1,201,822
JEFFERSON	1,659	\$111,050,369	\$1,660,647	\$1,590,241	\$3,250,888
JENKINS	1,084	\$56,556,736	\$491,761	\$791,794	\$1,283,555
JOHNSON	1,435	\$42,080,447	\$688,184	\$609,451	\$1,297,635
JONES	1,313	\$84,350,595	\$1,240,102	\$1,526,746	\$2,766,848
LAMAR	1,266	\$82,898,393	\$836,611	\$1,284,925	\$2,121,536
LANIER	637	\$30,640,677	\$360,641	\$469,752	\$830,393
LAURENS	2,598	\$79,811,614	\$458,438	\$1,132,729	\$1,591,167
LEE	596	\$51,871,601	\$642,170	\$921,447	\$1,563,617
LIBERTY	223	\$6,914,374	\$144,707	\$99,850	\$244,557
LINCOLN	1,104	\$45,149,415	\$333,925	\$749,706	\$1,083,631
LONG	611	\$21,093,492	\$394,596	\$336,568	\$731,164
LOWNDES	1,370	\$81,764,522	\$431,962	\$1,139,751	\$1,571,713
LUMPKIN	1,635	\$196,465,573	\$1,618,858	\$2,890,009	\$4,508,867
MACON	1,227	\$67,666,209	\$705,826	\$1,152,017	\$1,857,843
MADISON	2,449	\$216,948,728	\$1,988,995	\$3,308,468	\$5,297,463
MARION	959	\$19,948,049	\$137,195	\$326,729	\$463,924
MCDUFFIE	1,099	\$51,318,144	\$400,743	\$794,661	\$1,195,404

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
MCINTOSH	196	\$8,656,134	\$99,546	\$140,229	\$239,775
MERIWETHER	2,685	\$151,395,810	\$1,891,019	\$2,565,856	\$4,456,875
MILLER	970	\$36,386,771	\$539,907	\$638,551	\$1,178,458
MITCHELL	2,052	\$169,067,419	\$3,043,214	\$2,550,351	\$5,593,565
MONROE	1,862	\$105,850,550	\$1,143,503	\$1,716,049	\$2,859,552
MONTGOMERY	1,100	\$15,415,208	\$229,024	\$227,096	\$456,120
MORGAN	1,903	\$193,370,159	\$1,872,983	\$2,532,762	\$4,405,745
MURRAY	1,042	\$45,720,456	\$367,135	\$708,667	\$1,075,802
MUSCOGEE	149	\$14,184,490	\$197,657	\$327,307	\$524,964
NEWTON	1130	\$129,310,908	\$1,065,781	\$2,036,647	\$3,102,427
OCONEE	2,199	\$442,456,863	\$1,976,385	\$6,305,010	\$8,281,395
OGLETHORPE	2,006	\$64,325,784	\$352,456	\$1,189,641	\$1,542,097
PAULDING	1,465	\$157,839,192	\$804,980	\$2,789,808	\$3,594,788
PEACH	689	\$65,248,023	\$742,653	\$946,096	\$1,688,749
PICKENS	612	\$53,750,504	\$391,626	\$655,756	\$1,047,382
PIERCE	1,501	\$58,778,165	\$552,338	\$822,894	\$1,375,232
PIKE	1,845	\$127,152,327	\$1,225,621	\$1,876,133	\$3,101,754
POLK	1,148	\$50,354,823	\$347,599	\$704,968	\$1,052,567
PULASKI	685	\$53,627,691	\$542,122	\$687,078	\$1,229,200
PUTNAM	893	\$115,758,296	\$706,241	\$1,241,392	\$1,947,633
QUITMAN	283	\$7,396,221	\$127,733	\$116,823	\$244,556
RABUN	787	\$77,122,364	\$671,350	\$566,464	\$1,237,814
RANDOLPH	1,250	\$60,736,093	\$1,241,462	\$1,040,470	\$2,281,932
RICHMOND	240	\$8,707,661	\$56,321	\$159,611	\$215,932
ROCKDALE	448	\$38,573,731	\$720,943	\$771,475	\$1,492,418
SCHLEY	660	\$25,492,391	\$269,047	\$364,286	\$633,333
SCREVEN	1931	\$90,759,732	\$1,052,631	\$1,270,636	\$2,323,268
SEMINOLE	911	\$65,747,694	\$1,125,009	\$1,047,164	\$2,172,173
SPALDING	953	\$59,402,659	\$923,711	\$994,519	\$1,918,230
STEPHENS	839	\$24,254,506	\$254,653	\$357,997	\$612,650
STEWART	412	\$20,711,677	\$240,173	\$294,334	\$534,507
SUMTER	1,244	\$45,938,752	\$604,095	\$829,516	\$1,433,611
TALBOT	1,305	\$43,519,346	\$720,158	\$551,173	\$1,271,331
TALIAFERRO	687	\$11,163,687	\$227,069	\$200,578	\$427,647

County	Real Parcels	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
TATTNALL	1,949	\$50,503,817	\$701,448	\$707,053	\$1,408,501
TAYLOR	1,243	\$47,786,406	\$341,026	\$669,010	\$1,010,036
TELFAIR	1,375	\$36,622,318	\$562,153	\$512,712	\$1,074,865
TERRELL	1,068	\$32,019,361	\$432,101	\$559,602	\$991,703
THOMAS	1,460	\$178,761,880	\$866,393	\$2,263,057	\$3,129,450
TIFT	1,138	\$112,241,652	\$945,860	\$1,571,383	\$2,517,243
TOOMBS	1,120	\$80,701,202	\$580,242	\$1,112,966	\$1,693,208
TOWNS	466	\$33,480,450	\$131,511	\$180,125	\$311,636
TREUTLEN	650	\$8,759,755	\$122,234	\$122,637	\$244,871
TROUP	1,674	\$111,912,009	\$1,110,503	\$1,941,673	\$3,052,176
TURNER	1,441	\$81,914,911	\$1,064,894	\$1,187,766	\$2,252,660
TWIGGS	1,045	\$27,607,341	\$535,306	\$494,724	\$1,030,030
UNION	1,347	\$169,242,732	\$699,142	\$1,225,825	\$1,924,967
UPSON	1,556	\$77,635,041	\$738,309	\$1,058,166	\$1,796,475
WALKER	1,793	\$160,599,536	\$856,853	\$2,405,020	\$3,261,873
WALTON	1,412	\$219,413,151	\$2,284,749	\$3,672,177	\$5,956,926
WARE	1,107	\$31,161,924	\$365,716	\$436,267	\$801,983
WARREN	828	\$18,155,329	\$217,864	\$326,796	\$544,660
WASHINGTON	1,646	\$92,544,367	\$683,903	\$1,244,629	\$1,928,532
WAYNE	1,834	\$65,084,960	\$795,273	\$928,893	\$1,724,166
WEBSTER	537	\$20,650,114	\$185,417	\$359,849	\$545,266
WHEELER	1,047	\$21,517,115	\$300,415	\$318,712	\$619,127
WHITE	1,555	\$137,999,081	\$1,234,816	\$1,639,981	\$2,874,797
WHITFIELD	1,060	\$65,303,074	\$280,803	\$967,856	\$1,248,659
WILCOX	1,439	\$40,435,294	\$646,965	\$566,094	\$1,213,059
WILKES	1647	\$27,283,616	\$308,305	\$467,914	\$776,219
WILKINSON	1,069	\$47,539,666	\$655,382	\$891,369	\$1,546,751
WORTH	2,089	\$156,661,903	\$1,966,420	\$2,415,883	\$4,382,303
TOTAL	198,496	\$13,752,498,589	\$124,541,359	\$205,571,712	\$330,113,071

Figure 19: Conservation Use Tax Shift illustrates the amount of tax shift created annually from digests affected by the Conservation Use Valuation program since 2020.

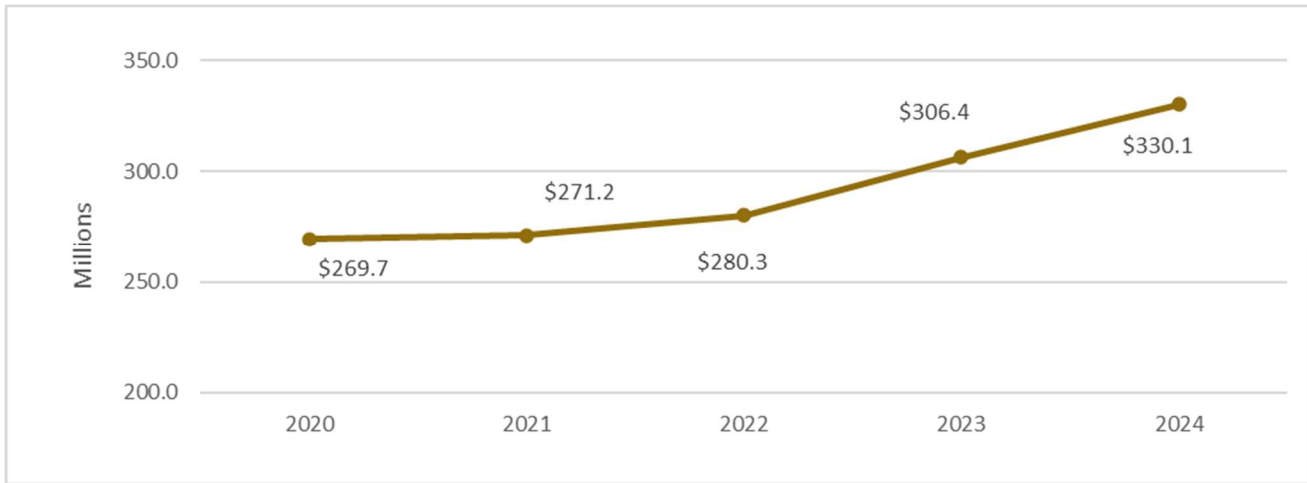
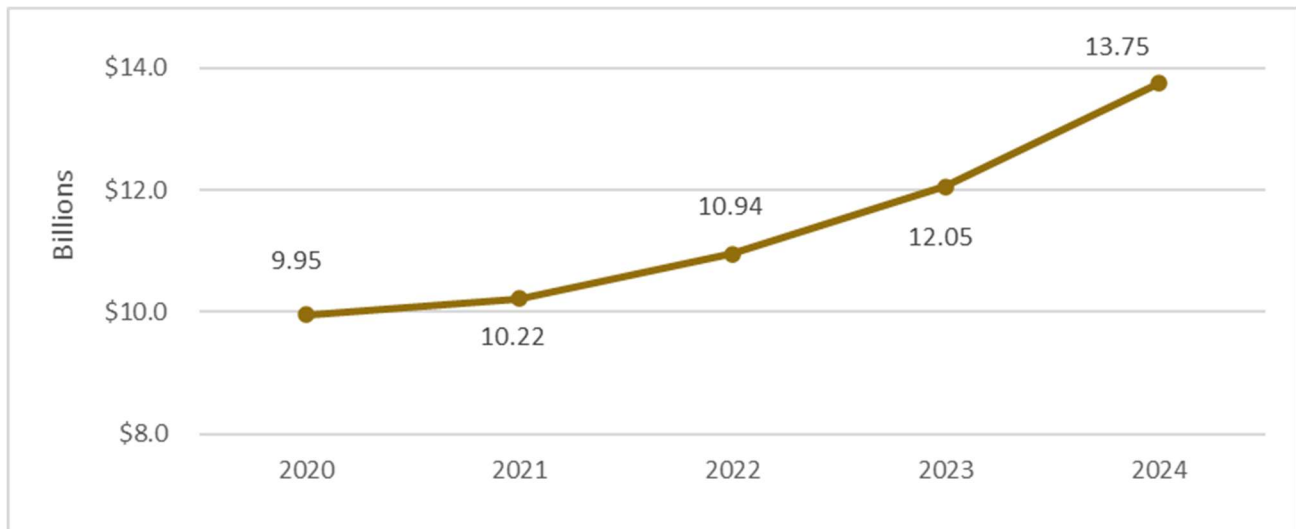


Figure 20: Conservation Use Assessed Value Eliminated illustrates the amount eliminated annually from the tax digests affected by the Conservation Use Valuation program since 2020.



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 2024, 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 2024 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	\$416,800	\$416,850	\$144,278	\$72,164	0.00047	\$33.92
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.011885	\$0.00
COUNTY UNINCORPORATED	3	1,055.01	\$416,800	\$416,850	\$144,278	\$72,164	0.011885	\$857.67
SCHOOL		0	\$416,800	\$416,850	\$144,278	\$72,164	0.012203	\$880.62
ATKINSON								
COUNTY INCORPORATED	1	75.47	\$23,761	\$23,761	\$13,842	\$6,921	0.016495	\$114.16
COUNTY UNINCORPORATED	33	27,739.80	\$5,097,960	\$5,377,852	\$885,049	\$582,471	0.016495	\$9,607.85
SCHOOL		0	\$5,121,721	\$5,401,613	\$898,891	\$589,392	0.01407	\$8,292.74
WILLACOOCHEE	1	75.47	\$23,761	\$23,761	\$13,842	\$6,921	0.013	\$89.97
BACON								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.011838	\$0.00
COUNTY UNINCORPORATED	53	23,920.67	\$9,197,520	\$9,203,120	\$4,414,141	\$2,209,871	0.011838	\$26,160.45
SCHOOL		0	\$9,197,520	\$9,203,120	\$4,414,141	\$2,209,871	0.014	\$30,938.19
BAKER								
COUNTY INCORPORATED	1	287	\$169,160	\$169,160	\$102,876	\$93,984	0.012393	\$1,164.75
COUNTY UNINCORPORATED	57	107,454.77	\$54,043,156	\$54,121,918	\$29,991,345	\$27,471,083	0.011017	\$302,648.92
SCHOOL		0	\$54,212,316	\$54,291,078	\$30,094,221	\$27,575,610	0.013665	\$376,820.72

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	\$0	\$0	\$0	\$0	0.01002	\$0.00
COUNTY UNINCORPORATED	42	14,721.13	\$6,577,460	\$6,577,460	\$6,577,460	\$3,288,730	0.01002	\$32,953.07
SCHOOL		0	\$6,577,460	\$6,577,460	\$6,577,460	\$3,288,730	0.0124	\$40,780.25
BANKS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005704	\$0.00
COUNTY UNINCORPORATED	6	3,299.47	\$5,306,851	\$3,691,709	\$4,179,895	\$1,282,377	0.005704	\$7,314.68
SCHOOL		0	\$5,306,851	\$3,691,709	\$4,179,895	\$1,282,377	0.014	\$17,953.27
BARTOW								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.0074	\$0.00
COUNTY UNINCORPORATED	6	3,824.85	\$4,589,802	\$3,453,763	\$3,567,601	\$1,215,781	0.00687	\$8,352.42
SCHOOL		0	\$4,589,802	\$3,453,763	\$3,567,601	\$1,215,781	0.01743	\$21,191.06
BEN HILL								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.014687	\$0.00
COUNTY UNINCORPORATED	90	32,354.43	\$16,103,959	\$13,352,735	\$8,194,857	\$2,721,817	0.014687	\$39,975.32
SCHOOL		0	\$16,103,959	\$13,352,735	\$8,194,857	\$2,721,817	0.015509	\$42,212.65
BERRIEN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01618	\$0.00
COUNTY UNINCORPORATED	61	40,674.99	\$15,733,423	\$15,733,423	\$7,065,929	\$3,532,965	0.01618	\$57,163.37
SCHOOL		0	\$15,733,423	\$15,733,423	\$7,065,929	\$3,532,965	0.014804	\$52,302.01
BIBB								
COUNTY INCORPORATED	23	3,745.72	\$2,267,828	\$3,120,697	\$1,386,227	\$1,119,548	0.0099	\$11,083.53
SCHOOL		0	\$2,267,828	\$3,120,697	\$1,386,227	\$1,119,548	0.014674	\$16,428.25

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	\$0	\$0	\$0	\$0	0.012597	\$0.00
COUNTY UNINCORPORATED	32	17,016.22	\$7,381,480	\$7,381,480	\$2,966,721	\$1,483,361	0.012597	\$18,685.89
SCHOOL		0	\$7,381,480	\$7,381,480	\$2,966,721	\$1,483,361	0.01404	\$20,826.38
BRANTLEY								
COUNTY FIRE - UNINC		0	\$32,272,721	\$27,211,689	\$16,805,703	\$8,079,411	0.00125	\$10,099.26
COUNTY FIRE - UNINC CALVARY VFD		0	\$487,823	\$391,565	\$325,268	\$114,505	0.00125	\$143.13
COUNTY FIRE - UNINC WSVLLE VFD		0	\$8,107,697	\$6,778,734	\$4,819,638	\$1,870,199	0.00125	\$2,337.75
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.016397	\$0.00
COUNTY UNINCORPORATED	144	127,282.53	\$40,868,241	\$34,381,988	\$21,950,609	\$9,294,438	0.012491	\$116,096.83
SCHOOL		0	\$40,868,241	\$34,381,988	\$21,950,609	\$9,459,849	0.0153	\$144,735.68
BROOKS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.014287	\$0.00
COUNTY UNINCORPORATED	156	94,393.32	\$115,927,040	\$96,338,669	\$93,190,125	\$63,252,896	0.012475	\$789,079.88
COUNTY WIDE DEVELOPMENT AUTH		0	\$115,927,040	\$96,338,669	\$93,190,125	\$63,252,896	0.0005	\$31,626.45
SCHOOL		0	\$115,927,040	\$96,338,669	\$93,190,125	\$63,317,645	0.012954	\$820,216.77
BRYAN								
COUNTY INCORPORATED	5	1,108.54	\$738,040	\$697,720	\$510,197	\$234,939	0.005939	\$1,395.30
COUNTY UNINCORPORATED	70	26,684.77	\$13,223,240	\$9,900,880	\$8,420,146	\$2,548,893	0.005939	\$15,137.88
PEMBROKE	4	914.34	\$494,640	\$454,320	\$301,272	\$130,476	0.01	\$1,304.76
RICHMOND HILL	1	194.2	\$243,400	\$243,400	\$208,925	\$104,463	0.004132	\$431.64
SCHOOL		0	\$13,961,280	\$10,598,600	\$8,930,343	\$2,783,832	0.015075	\$41,966.26

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	\$0	\$0	\$0	\$0	0.01135	\$0.00
COUNTY UNINCORPORATED	28	18,271.84	\$9,579,720	\$5,782,526	\$6,097,748	\$1,150,277	0.01135	\$13,055.64
SCHOOL		0	\$9,579,720	\$5,782,526	\$6,097,748	\$1,150,277	0.007932	\$9,124.00
BURKE								
COUNTY FIRE DISTRICT		0	\$52,316,553	\$41,719,944	\$27,818,817	\$8,611,104	0.002	\$17,222.21
COUNTY INCORPORATED	1	63	\$26,107	\$17,676	\$13,462	\$2,516	0.003639	\$9.15
COUNTY UNINCORPORATED	191	103,841.69	\$52,290,446	\$41,702,268	\$27,805,355	\$8,608,589	0.0035	\$30,130.06
MIDVILLE	1	63	\$26,107	\$17,676	\$13,462	\$2,516	0.016	\$40.25
SCHOOL		0	\$52,316,553	\$41,719,944	\$27,818,817	\$8,611,104	0.01175	\$101,180.47
BUTTS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010459	\$0.00
COUNTY UNINCORPORATED	36	14,490.92	\$12,957,703	\$12,321,440	\$9,776,479	\$4,570,108	0.010459	\$47,798.76
SCHOOL		0	\$12,957,703	\$12,321,440	\$9,776,479	\$4,570,108	0.012675	\$57,926.12
CALHOUN								
COUNTY INCORPORATED	4	228.87	\$90,623	\$91,863	\$42,187	\$37,212	0.015383	\$572.43
COUNTY UNINCORPORATED	83	56,604.85	\$31,266,242	\$31,654,549	\$16,833,585	\$14,757,031	0.015284	\$225,546.46
LEARY	2	66.87	\$18,799	\$18,799	\$8,496	\$4,248	0.012647	\$53.72
SCHOOL		0	\$31,356,865	\$31,746,412	\$16,875,772	\$14,815,725	0.01893	\$280,461.68
CAMDEN								
COUNTY INCORPORATED	11	14,183.25	\$5,355,691	\$3,991,957	\$3,294,163	\$965,215	0.0121	\$11,679.10
COUNTY SSD - UNINC 42		0	\$8,386,387	\$3,874,311	\$4,716,031	\$101,978	0.001121	\$114.32
COUNTY SSD - UNINC 43		0	\$38,323,653	\$18,836,417	\$29,047,329	\$4,780,047	0.001121	\$5,358.43

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 UNINCORPORATED	108	85,562.04	\$46,710,040	\$22,710,728	\$33,763,360	\$4,882,024	0.0121	\$59,072.49
KINGSLAND	10	13,567.61	\$4,567,672	\$3,203,938	\$2,606,746	\$621,506	0.00559	\$3,474.22
SCHOOL		0	\$52,065,731	\$26,702,685	\$37,057,523	\$5,847,239	0.015	\$87,708.58
ST. MARYS	1	615.64	\$788,019	\$788,019	\$0	\$0	0.005439	\$0.00
CANDLER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.012294	\$0.00
COUNTY UNINCORPORATED	45	15,104.89	\$6,238,470	\$6,268,136	\$3,308,408	\$1,669,037	0.012294	\$20,519.14
SCHOOL		0	\$6,238,470	\$6,268,136	\$3,308,408	\$1,669,037	0.014	\$23,366.52
CARROLL								
COUNTY INC - BREMEN		0	\$0	\$0	\$0	\$0	0.005052	\$0.00
COUNTY INC - CARROLLTON		0	\$0	\$0	\$0	\$0	0.005376	\$0.00
COUNTY INC - OTHER	25	6,920.34	\$11,872,925	\$6,368,541	\$9,959,420	\$2,227,518	0.006363	\$14,173.70
COUNTY UNINCORPORATED	24	6,807.34	\$11,628,157	\$6,237,999	\$9,744,015	\$2,176,929	0.006363	\$13,851.80
MT ZION	1	113	\$244,768	\$130,542	\$215,405	\$50,590	0.006427	\$325.14
SCHOOL		0	\$11,872,925	\$6,368,541	\$9,959,420	\$2,227,518	0.016259	\$36,217.22
CHARLTON								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01224	\$0.00
COUNTY UNINCORPORATED	64	101,757.85	\$34,016,920	\$29,987,640	\$14,205,744	\$5,088,232	0.01224	\$62,279.96
SCHOOL		0	\$34,016,920	\$29,987,640	\$14,205,744	\$5,088,232	0.013	\$66,147.02
CHATHAM								
CHATHAM AREA TRANSIT DISTRICT		0	\$5,618,880	\$5,414,360	\$5,335,040	\$2,565,260	0.001056	\$2,708.91
COUNTY INCORPORATED	11	1,244.95	\$1,897,720	\$1,934,240	\$1,731,000	\$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	\$3,721,160	\$3,480,120	\$3,604,040	\$1,681,500	0.004502	\$7,570.11
COUNTY UNINCORPORATED	4	805.21	\$3,721,160	\$3,480,120	\$3,604,040	\$1,681,500	0.010518	\$17,686.02
SAVANNAH	11	1,244.95	\$1,897,720	\$1,934,240	\$1,731,000	\$883,760	0.0122	\$10,781.87
SCHOOL		0	\$5,618,880	\$5,414,360	\$5,335,040	\$2,565,260	0.017481	\$44,843.31
CHATTAHOOCHEE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.008512	\$0.00
COUNTY UNINCORPORATED	11	6,669.90	\$2,511,307	\$2,512,134	\$859,416	\$430,122	0.008512	\$3,661.19
SCHOOL		0	\$2,511,307	\$2,512,134	\$859,416	\$430,122	0.01699	\$7,307.76
CHATTOOGA								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010956	\$0.00
COUNTY UNINCORPORATED	22	12,977.75	\$7,856,360	\$12,356,876	\$4,471,390	\$4,485,953	0.008218	\$36,864.66
SCHOOL		0	\$7,856,360	\$12,356,876	\$4,471,390	\$4,485,953	0.010597	\$47,537.64
CHEROKEE								
COUNTY FIRE DIST - UNINC		0	\$4,585,640	\$4,288,720	\$3,771,185	\$1,737,133	0.002888	\$5,016.84
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005153	\$0.00
COUNTY UNINCORPORATED	6	2,362.71	\$4,585,640	\$4,288,720	\$3,771,185	\$1,737,133	0.005153	\$8,951.44
SCHOOL		0	\$4,585,640	\$4,288,720	\$3,771,185	\$1,737,133	0.01645	\$28,575.83
CLAY								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.020801	\$0.00
COUNTY UNINCORPORATED	49	15,346.95	\$5,021,680	\$5,033,400	\$1,479,044	\$745,382	0.020801	\$15,504.69
SCHOOL		0	\$5,021,680	\$5,033,400	\$1,479,044	\$745,382	0.0141	\$10,509.89

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	\$0	\$0	\$0	\$0	0.010916	\$0.00
COUNTY UNINCORPORATED	208	390,145.76	\$115,100,600	\$111,369,093	\$48,813,722	\$40,366,574	0.010916	\$440,641.52
COUNTY WIDE DEVELOPMENT AUTH		0	\$115,100,600	\$111,369,093	\$48,813,722	\$40,366,574	0.0005	\$20,183.29
COUNTY WIDE HOSPITAL		0	\$115,100,600	\$111,369,093	\$48,813,722	\$40,366,574	0.004	\$161,466.30
SCHOOL		0	\$115,100,600	\$111,369,093	\$48,813,722	\$40,391,739	0.017836	\$720,427.05
COFFEE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.007	\$0.00
COUNTY UNINCORPORATED	44	21,919.63	\$11,047,511	\$11,000,257	\$7,033,735	\$3,493,241	0.007	\$24,452.68
SCHOOL		0	\$11,047,511	\$11,000,257	\$7,033,735	\$3,493,241	0.014561	\$50,865.07
COLQUITT								
COUNTY INCORPORATED	1	138.26	\$145,126	\$145,126	\$103,578	\$51,789	0.012383	\$641.30
COUNTY SSD		0	\$27,876,566	\$27,863,344	\$18,529,409	\$9,258,094	0.001212	\$11,220.81
COUNTY UNINCORPORATED	124	36,582.00	\$27,731,440	\$27,718,218	\$18,425,831	\$9,206,305	0.009974	\$91,823.68
NORMAN PARK	1	138.26	\$145,126	\$145,126	\$103,578	\$51,789	0.008509	\$440.67
SCHOOL		0	\$27,876,566	\$27,863,344	\$18,529,409	\$9,258,094	0.00819	\$75,823.79
COLUMBIA								
COUNTY FIRE DIST - UNINC		0	\$51,688,391	\$26,107,344	\$47,175,498	\$10,797,226	0.002788	\$30,102.66
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.004568	\$0.00
COUNTY UNINCORPORATED	93	18,605.28	\$51,688,391	\$26,107,344	\$47,175,498	\$10,797,226	0.004568	\$49,321.73
SCHOOL		0	\$51,688,391	\$26,107,344	\$47,175,498	\$10,797,226	0.0171	\$184,632.56

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	\$0	\$0	\$0	\$0	0.011038	\$0.00
COUNTY UNINCORPORATED	24	7,125.81	\$5,353,736	\$4,833,870	\$3,940,027	\$1,710,081	0.011038	\$18,875.87
SCHOOL		0	\$5,353,736	\$4,833,870	\$3,940,027	\$1,710,081	0.015075	\$25,779.46
COWETA								
CHATTAHOOCHEE HILLS		0	\$0	\$0	\$0	\$0	0.0082	\$0.00
COUNTY FIRE DISTRICT		0	\$3,702,291	\$3,525,618	\$2,357,703	\$1,090,515	0.0029	\$3,162.49
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.004688	\$0.00
COUNTY UNINCORPORATED	19	5,130.59	\$3,702,291	\$3,525,618	\$2,357,703	\$1,090,515	0.004688	\$5,112.33
SCHOOL		0	\$3,702,291	\$3,525,618	\$2,357,703	\$1,090,515	0.01541	\$16,804.84
CRAWFORD								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01477	\$0.00
COUNTY UNINCORPORATED	146	66,495.73	\$33,066,073	\$32,314,297	\$16,943,831	\$10,620,368	0.01303	\$138,383.39
SCHOOL		0	\$33,066,073	\$32,314,297	\$16,943,831	\$10,932,748	0.015	\$163,991.22
CRISP								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010427	\$0.00
COUNTY SSD - UNINC		0	\$10,273,635	\$5,980,642	\$7,191,508	\$1,449,258	0.0023	\$3,333.29
COUNTY UNINCORPORATED	60	12,210.00	\$10,273,635	\$5,980,642	\$7,191,508	\$1,449,258	0.010427	\$15,111.41
SCHOOL		0	\$10,273,635	\$5,980,642	\$7,191,508	\$1,449,258	0.013785	\$19,978.01
DAWSON								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005463	\$0.00
COUNTY UNINCORPORATED	3	828.23	\$1,875,480	\$959,880	\$1,593,253	\$338,827	0.005463	\$1,851.01

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	\$1,875,480	\$959,880	\$1,593,253	\$338,827	0.0108	\$3,659.33
DECATUR								
BAINBRIDGE	3	387.91	\$312,606	\$440,665	\$207,787	\$167,923	0.003511	\$589.58
COUNTY INCORPORATED	3	387.91	\$312,606	\$440,665	\$207,787	\$167,923	0.00891	\$1,496.19
COUNTY UNINCORPORATED	162	74,452.72	\$46,698,699	\$43,863,121	\$29,719,913	\$13,442,168	0.00891	\$119,769.71
SCHOOL		0	\$47,011,305	\$44,303,786	\$29,927,700	\$13,610,091	0.014115	\$192,106.43
DODGE								
CHESTER	1	220	\$117,872	\$98,580	\$59,616	\$20,162	0.001	\$20.16
COUNTY INCORPORATED	1	220	\$117,872	\$98,580	\$59,616	\$20,162	0.011986	\$241.66
COUNTY UNINCORPORATED	106	33,377.49	\$15,788,055	\$13,600,946	\$7,883,577	\$2,848,234	0.011986	\$34,138.93
SCHOOL		0	\$15,905,927	\$13,699,526	\$7,943,193	\$2,868,396	0.014	\$40,157.54
DOOLY								
COUNTY INCORPORATED	4	167	\$142,680	\$125,480	\$100,194	\$41,497	0.01745	\$724.12
COUNTY UNINCORPORATED	101	40,354.95	\$32,549,520	\$22,575,800	\$21,429,836	\$5,728,058	0.01745	\$99,954.61
DOOLING	2	98	\$77,800	\$82,040	\$59,333	\$31,787	0	\$0.00
SCHOOL		0	\$32,692,200	\$22,701,280	\$21,530,030	\$5,769,555	0.016404	\$94,643.78
VIENNA	2	69	\$64,880	\$43,440	\$40,861	\$9,711	0.0135	\$131.09
DOUGHERTY								
ALBANY	1	235.95	\$100,120	\$100,515	\$67,114	\$33,755	0.010672	\$360.23
COUNTY INCORPORATED	1	235.95	\$100,120	\$100,515	\$67,114	\$33,755	0.019069	\$643.66
COUNTY SSD - UNINC		0	\$41,493,480	\$41,405,548	\$26,214,547	\$16,780,922	0.009173	\$153,931.40
COUNTY UNINCORPORATED	48	69,486.23	\$41,493,480	\$41,405,548	\$26,214,547	\$13,063,308	0.019069	\$249,104.21

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District
DOUGHERTY								
SCHOOL		0	\$41,593,600	\$41,506,063	\$26,281,661	\$13,097,062	0.017967	\$235,314.91
DOUGLAS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.012063	\$0.00
COUNTY UNINCORPORATED	1	246.5	\$377,040	\$377,040	\$314,788	\$157,394	0.012063	\$1,898.64
SCHOOL		0	\$377,040	\$377,040	\$314,788	\$157,394	0.0189	\$2,974.75
EARLY								
BLAKELY	4	788.96	\$372,161	\$331,314	\$201,607	\$80,380	0.003954	\$317.82
COUNTY INCORPORATED	5	889.66	\$425,922	\$385,075	\$231,325	\$123,881	0.010989	\$1,361.32
COUNTY UNINCORPORATED	221	69,239.98	\$36,805,149	\$39,844,649	\$20,288,299	\$15,171,632	0.010989	\$166,721.06
SCHOOL		0	\$37,231,071	\$40,229,724	\$20,519,624	\$15,710,730	0.015945	\$250,507.59
ECHOLS								
COUNTY UNINCORPORATED	104	205,887.36	\$44,170,360	\$42,221,128	\$9,853,965	\$5,967,394	0.016987	\$101,368.12
SCHOOL		0	\$44,170,360	\$42,221,128	\$9,853,965	\$5,976,386	0.0155	\$92,633.99
EFFINGHAM								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005596	\$0.00
COUNTY UNINCORPORATED	101	54,151.11	\$31,626,948	\$27,953,329	\$22,111,663	\$9,219,022	0.005596	\$51,589.65
COUNTY WIDE HOSPITAL		0	\$31,626,948	\$27,953,329	\$22,111,663	\$9,219,022	0.00148	\$13,644.15
COUNTY WIDE INDUSTRIAL AUTH		0	\$31,626,948	\$27,953,329	\$22,111,663	\$9,219,022	0.002	\$18,438.04
SCHOOL		0	\$31,626,948	\$27,953,329	\$22,111,663	\$9,219,022	0.0165	\$152,113.86
ELBERT								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010349	\$0.00
COUNTY UNINCORPORATED	36	21,463.92	\$19,329,710	\$11,901,373	\$12,048,586	\$2,310,125	0.009928	\$22,934.92

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District
ELBERT								
SCHOOL		0	\$19,329,710	\$11,901,373	\$12,048,586	\$2,310,125	0.014	\$32,341.74
EMANUEL								
ADRIAN	1	41	\$21,131	\$21,131	\$10,638	\$5,319	0.008332	\$44.32
COUNTY INCORPORATED	7	1,396.11	\$511,893	\$511,893	\$266,750	\$133,375	0.011373	\$1,516.87
COUNTY SSD - ADRIAN #5		0	\$21,131	\$21,131	\$10,638	\$5,319	0.002703	\$14.38
COUNTY SSD - OAK PARK		0	\$287,062	\$287,062	\$143,614	\$71,807	0.002703	\$194.09
COUNTY SSD - STILLMORE #7		0	\$122,409	\$122,409	\$72,478	\$36,239	0.002703	\$97.95
COUNTY SSD - UNINC #1		0	\$38,615,106	\$38,765,608	\$16,186,988	\$9,980,038	0.002703	\$26,976.04
COUNTY UNINCORPORATED	198	106,225.35	\$38,615,106	\$38,765,608	\$16,186,988	\$8,168,745	0.011373	\$92,903.14
OAK PARK	1	882.04	\$287,062	\$287,062	\$143,614	\$71,807	0	\$0.00
SCHOOL		0	\$39,126,999	\$39,277,501	\$16,453,738	\$8,302,120	0.012	\$99,625.44
STILLMORE	4	234.26	\$122,409	\$122,409	\$72,478	\$36,239	0	\$0.00
EVANS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.00898	\$0.00
COUNTY UNINCORPORATED	13	5,567.89	\$2,643,320	\$1,958,240	\$1,665,229	\$490,075	0.007131	\$3,494.72
SCHOOL		0	\$2,643,320	\$1,958,240	\$1,665,229	\$490,075	0.012	\$5,880.89
FANNIN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.002465	\$0.00
COUNTY UNINCORPORATED	4	1,198.66	\$2,252,296	\$2,052,116	\$1,872,103	\$835,962	0.002465	\$2,060.65
SCHOOL		0	\$2,252,296	\$2,052,116	\$1,872,103	\$835,962	0.0067	\$5,600.94

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								
CAVE SPRINGS	1	0.35	\$353	\$277	\$265	\$95	0	\$0.00
CO UNINC SOLID WASTE		0	\$14,922,024	\$11,846,159	\$11,351,653	\$4,137,894	0.000656	\$2,714.46
COUNTY FIRE DIST - UNINC		0	\$14,922,024	\$11,846,159	\$11,351,653	\$4,137,894	0.00165	\$6,827.53
COUNTY INCORPORATED	1	0.35	\$353	\$277	\$265	\$95	0.009164	\$0.87
COUNTY UNINCORPORATED	76	14,045.63	\$14,922,024	\$11,846,159	\$11,351,653	\$4,137,894	0.009164	\$37,919.66
SCHOOL		0	\$14,922,377	\$11,846,436	\$11,351,918	\$4,137,989	0.017141	\$70,929.26
FRANKLIN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.008636	\$0.00
COUNTY UNINCORPORATED	2	549.69	\$198,383	\$188,983	\$11,555	\$1,078	0.008636	\$9.31
SCHOOL		0	\$198,383	\$188,983	\$11,555	\$1,078	0.014471	\$15.59
FULTON								
CHATTAHOOCHEE HILLS	22	4,503.01	\$16,594,680	\$14,919,840	\$14,771,280	\$7,157,384	0.0082	\$58,690.55
COUNTY INCORPORATED	22	4,503.01	\$16,594,680	\$14,919,840	\$14,771,280	\$6,548,220	0.00887	\$58,082.71
COUNTY UNINCORPORATED		0	\$0	\$0	\$0	\$0	0.00887	\$0.00
SCHOOL		0	\$16,594,680	\$14,919,840	\$14,771,280	\$6,548,220	0.01708	\$111,843.60
GILMER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005329	\$0.00
COUNTY UNINCORPORATED	12	6,465.33	\$6,592,600	\$6,166,061	\$4,572,139	\$2,072,800	0.005329	\$11,045.95
SCHOOL		0	\$6,592,600	\$6,166,061	\$4,572,139	\$2,072,800	0.009415	\$19,515.41
GLASCOCK								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01179	\$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
GLASCOCK								
COUNTY UNINCORPORATED	59	16,119.42	\$5,553,904	\$5,248,446	\$2,418,331	\$1,056,437	0.01179	\$12,455.39
SCHOOL		0	\$5,553,904	\$5,248,446	\$2,418,331	\$1,056,437	0.014565	\$15,387.00
GLYNN								
CO UNINC - JEKYLL ISLAND	84	30,492.91	\$14,884,200	\$14,884,200	\$10,559,310	\$5,279,655	0	\$0.00
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.003864	\$0.00
COUNTY UNINCORPORATED	84	30,492.91	\$14,884,200	\$14,884,200	\$10,559,310	\$5,279,655	0.003864	\$20,400.59
SCHOOL		0	\$14,884,200	\$14,884,200	\$10,559,310	\$5,279,655	0.0149	\$78,666.86
GORDON								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.009042	\$0.00
COUNTY UNINCORPORATED	13	10,158.99	\$5,760,720	\$6,709,360	\$3,320,221	\$2,134,431	0.009042	\$19,299.52
SCHOOL		0	\$5,760,720	\$6,709,360	\$3,320,221	\$2,134,431	0.016364	\$34,927.82
GRADY								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.013138	\$0.00
COUNTY UNINCORPORATED	62	42,353.00	\$32,981,163	\$22,920,912	\$22,656,605	\$6,298,177	0.013138	\$82,745.45
SCHOOL		0	\$32,981,163	\$22,920,912	\$22,656,605	\$6,298,177	0.0134	\$84,395.57
GREENE								
COUNTY FIRE - LIBERTY		0	\$3,232,280	\$1,964,040	\$2,693,033	\$712,397	0.000517	\$368.31
COUNTY FIRE - OLD SALEM		0	\$11,146,680	\$8,432,480	\$10,377,171	\$3,831,486	0.000346	\$1,325.69
COUNTY FIRE - WALKER CHURCH		0	\$838,600	\$520,280	\$719,162	\$200,421	0.000392	\$78.57
COUNTY INCORPORATED	1	84.63	\$141,200	\$78,440	\$117,580	\$27,410	0.00412	\$112.93
COUNTY UNINCORPORATED	204	53,939.81	\$73,476,771	\$45,838,217	\$59,811,504	\$16,086,475	0.00412	\$66,276.28

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
GREENE								
SCHOOL		0	\$73,617,971	\$45,916,657	\$59,929,084	\$16,113,885	0.009847	\$158,673.43
WHITE PLAINS	1	84.63	\$141,200	\$78,440	\$117,580	\$27,410	0	\$0.00
HABERSHAM								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.011771	\$0.00
COUNTY UNINCORPORATED	8	892.17	\$2,448,260	\$2,129,472	\$2,160,216	\$920,714	0.011771	\$10,837.72
COUNTY WIDE HOSPITAL		0	\$2,448,260	\$2,129,472	\$2,160,216	\$920,714	0.000757	\$696.98
SCHOOL		0	\$2,448,260	\$2,129,472	\$2,160,216	\$920,714	0.010354	\$9,533.07
HALL								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.003234	\$0.00
COUNTY UNINC FIRE DISTRICT		0	\$19,227,480	\$13,888,238	\$16,274,643	\$5,467,701	0.0024	\$13,122.48
COUNTY UNINCORPORATED	6	8,410.00	\$19,227,480	\$13,888,238	\$16,274,643	\$5,467,701	0.003234	\$17,682.54
SCHOOL		0	\$19,227,480	\$13,888,238	\$16,274,643	\$5,467,701	0.01499	\$81,960.83
HANCOCK								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.022626	\$0.00
COUNTY UNINCORPORATED	242	76,947.87	\$35,637,122	\$34,819,352	\$16,998,906	\$10,050,914	0.022626	\$227,411.97
SCHOOL		0	\$35,637,122	\$34,819,352	\$16,998,906	\$10,114,124	0.014131	\$142,922.69
HARALSON								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.0083	\$0.00
COUNTY UNINCORPORATED	65	23,016.65	\$16,612,727	\$11,401,271	\$11,144,368	\$2,966,456	0.0083	\$24,621.58
SCHOOL		0	\$16,612,727	\$11,401,271	\$11,144,368	\$2,966,456	0.014548	\$43,156.00
HARRIS								
COUNTY INC - OTHER	3	388.92	\$327,735	\$332,943	\$232,573	\$118,891	0.00913	\$1,085.47

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District
HARRIS								
COUNTY INC - WEST POINT		0	\$0	\$0	\$0	\$0	0.005478	\$0.00
COUNTY UNINCORPORATED	196	80,431.14	\$58,266,098	\$55,654,717	\$41,040,581	\$19,214,600	0.00913	\$175,429.30
HAMILTON	1	283.96	\$187,143	\$192,351	\$113,890	\$59,549	0.007025	\$418.33
SCHOOL		0	\$58,593,833	\$55,987,660	\$41,273,154	\$19,333,491	0.0165	\$319,002.59
SHILOH	2	104.96	\$140,592	\$140,592	\$118,683	\$59,342	0.0055	\$326.38
HEARD								
COUNTY INCORPORATED	1	125.08	\$52,579	\$83,799	\$30,436	\$30,828	0.005796	\$178.68
COUNTY UNINCORPORATED	74	34,009.75	\$18,041,679	\$16,795,824	\$8,534,655	\$3,644,400	0.005796	\$21,122.94
EPHESUS	1	125.08	\$52,579	\$83,799	\$30,436	\$30,828	0	\$0.00
SCHOOL		0	\$18,094,258	\$16,879,623	\$8,565,091	\$3,675,228	0.014001	\$51,456.87
HENRY								
COUNTY INC - HAMPTON		0	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INC - LOCUST GROVE		0	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INC - MCDONOUGH		0	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INC - STOCKBRIDGE		0	\$0	\$0	\$0	\$0	0	\$0.00
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.007042	\$0.00
COUNTY UNINCORPORATED	3	1,071.42	\$1,103,240	\$1,103,240	\$780,800	\$390,400	0.007042	\$2,749.20
SCHOOL		0	\$1,103,240	\$1,103,240	\$780,800	\$390,400	0.02	\$7,808.00
HOUSTON								
COUNTY FIRE DISTRICT		0	\$20,796,505	\$19,258,455	\$14,210,857	\$6,336,404	0.001177	\$7,457.95
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.008501	\$0.00
COUNTY UNINCORPORATED	59	30,183.30	\$20,796,505	\$19,258,455	\$14,210,857	\$6,336,404	0.008501	\$53,865.77

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District
HOUSTON								
SCHOOL		0	\$20,796,505	\$19,258,455	\$14,210,857	\$6,336,404	0.011719	\$74,256.31
IRWIN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.014868	\$0.00
COUNTY UNINC INDUSTRIAL AUTH		0	\$6,498,471	\$6,546,279	\$2,881,174	\$1,464,491	0.00095	\$1,391.27
COUNTY UNINCORPORATED	50	17,131.50	\$6,498,471	\$6,546,279	\$2,881,174	\$1,464,491	0.014868	\$21,774.05
SCHOOL		0	\$6,498,471	\$6,546,279	\$2,881,174	\$1,464,491	0.015682	\$22,966.15
JACKSON								
COUNTY FIRE - SOUTH JACKSON		0	\$500,640	\$250,320	\$422,568	\$86,124	0.0018	\$155.02
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.006948	\$0.00
COUNTY UNINCORPORATED	1	202.11	\$500,640	\$250,320	\$422,568	\$86,124	0.005571	\$479.80
SCHOOL		0	\$500,640	\$250,320	\$422,568	\$86,124	0.015395	\$1,325.88
JASPER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.009999	\$0.00
COUNTY UNINCORPORATED	143	51,424.10	\$47,379,075	\$47,152,493	\$36,572,678	\$22,753,853	0.009999	\$227,515.78
SCHOOL		0	\$47,379,075	\$47,152,493	\$36,572,678	\$22,813,171	0.01325	\$302,274.52
JEFF DAVIS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.012335	\$0.00
COUNTY UNINCORPORATED	62	48,249.79	\$16,295,560	\$13,356,516	\$6,368,059	\$1,714,508	0.012335	\$21,148.45
DENTON (UNINC)	1	14	\$41,160	\$5,600	\$35,717	\$79	0	\$0.00
SCHOOL		0	\$16,295,560	\$13,356,516	\$6,368,059	\$1,714,508	0.014	\$24,003.10
JEFFERSON								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.014954	\$0.00

Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District	Parcel Count	FLPA Acreage	FLPA Assessed	Tax District
JEFFERSON								
COUNTY UNINCORPORATED	180	80,484.76	\$51,557,434	\$30,218,054	\$32,170,974	\$5,415,797	0.014954	\$80,987.83
SCHOOL		0	\$51,557,434	\$30,218,054	\$32,170,974	\$5,415,797	0.01432	\$77,554.21
JENKINS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.008695	\$0.00
COUNTY UNINCORPORATED	131	53,819.14	\$28,998,960	\$19,825,680	\$18,521,760	\$4,674,240	0.008695	\$40,642.52
SCHOOL		0	\$28,998,960	\$19,825,680	\$18,521,760	\$4,674,240	0.014	\$65,439.36
JOHNSON								
COUNTY INCORPORATED	3	175.72	\$104,549	\$104,549	\$59,746	\$30,105	0.016354	\$492.35
COUNTY UNINCORPORATED	100	29,214.34	\$12,629,873	\$12,775,936	\$5,570,888	\$2,880,721	0.016354	\$47,111.32
KITE	1	41	\$24,674	\$24,674	\$14,106	\$7,053	0.008083	\$57.01
SCHOOL		0	\$12,734,422	\$12,880,485	\$5,630,634	\$2,954,925	0.014483	\$42,796.18
WRIGHTSVILLE	2	134.72	\$79,875	\$79,875	\$45,640	\$22,820	0.011281	\$257.43
JONES								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.016061	\$0.00
COUNTY UNINCORPORATED	162	46,481.04	\$39,561,032	\$35,352,415	\$29,063,199	\$12,427,291	0.0147	\$182,681.18
SCHOOL		0	\$39,561,032	\$35,352,415	\$29,063,199	\$12,427,291	0.016312	\$202,713.97
LAMAR								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010092	\$0.00
COUNTY UNINCORPORATED	26	11,267.19	\$10,532,394	\$7,320,304	\$7,510,370	\$2,149,140	0.010092	\$21,689.12
SCHOOL		0	\$10,532,394	\$7,320,304	\$7,510,370	\$2,149,140	0.014	\$30,087.96
LANIER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01177	\$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
LANIER								
COUNTY UNINCORPORATED	53	24,292.11	\$11,876,831	\$11,744,880	\$7,164,889	\$3,516,469	0.01177	\$41,388.84
SCHOOL		0	\$11,876,831	\$11,744,880	\$7,164,889	\$3,516,469	0.015331	\$53,910.99
LAURENS								
COUNTY INCORPORATED	1	122.21	\$65,021	\$62,243	\$42,641	\$19,932	0.005744	\$114.49
COUNTY UNINCORPORATED	130	47,895.22	\$16,937,319	\$16,075,962	\$5,396,877	\$2,267,760	0.005744	\$13,026.01
EAST DUBLIN 47%	1	122.21	\$76,399	\$73,136	\$50,103	\$23,420	0.00364	\$85.25
SCHOOL		0	\$17,002,340	\$16,138,205	\$5,439,518	\$2,287,692	0.0142	\$32,485.22
LEE								
COUNTY INCORPORATED	1	30	\$14,320	\$14,320	\$4,564	\$2,282	0.01238	\$28.25
COUNTY UNINCORPORATED	101	52,497.05	\$39,066,200	\$39,918,846	\$26,677,595	\$13,765,121	0.01238	\$170,412.19
SCHOOL		0	\$39,080,520	\$39,933,166	\$26,682,159	\$13,767,403	0.016964	\$233,550.22
LIBERTY								
COUNTY INC - HINESVILLE		0	\$0	\$0	\$0	\$0	0.018477	\$0.00
COUNTY INC - OTHER	5	1,795.35	\$787,118	\$787,118	\$502,122	\$251,061	0.020957	\$5,261.49
COUNTY UNINCORPORATED	58	24,715.33	\$8,939,670	\$8,970,687	\$4,870,625	\$2,450,821	0.020957	\$51,361.86
COUNTY WIDE HOSPITAL		0	\$9,726,788	\$9,757,805	\$5,372,747	\$2,701,882	0.003793	\$10,248.24
COUNTY WIDE INDUSTRIAL AUTH		0	\$9,726,788	\$9,757,805	\$5,372,747	\$2,701,882	0.002	\$5,403.76
FLEMINGTON	2	489.38	\$175,988	\$175,988	\$103,802	\$51,901	0	\$0.00
MIDWAY	1	295	\$147,799	\$147,799	\$101,119	\$50,560	0	\$0.00
RICEBORO	2	1,010.97	\$463,331	\$463,331	\$297,201	\$148,601	0	\$0.00
SCHOOL		0	\$9,726,788	\$9,757,805	\$5,372,747	\$2,701,882	0.014441	\$39,017.88

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								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.007396	\$0.00
COUNTY UNINCORPORATED	30	6,394.12	\$3,970,160	\$3,556,800	\$1,818,626	\$702,633	0.007396	\$5,196.67
COUNTY WIDE INDUSTRIAL AUTH		0	\$3,970,160	\$3,556,800	\$1,818,626	\$702,633	0.000695	\$488.33
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	\$11,959	\$18,110	0.018707	\$338.78
COUNTY UNINCORPORATED	102	76,993.52	\$22,888,008	\$22,820,146	\$10,404,704	\$5,168,421	0.018707	\$96,685.65
LUDOWICI	1	51.66	\$18,415	\$42,676	\$11,959	\$18,110	0.007	\$126.77
SCHOOL		0	\$22,906,423	\$22,862,822	\$10,416,663	\$5,186,531	0.01437	\$74,530.45
LOWNDES								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005283	\$0.00
COUNTY UNINCORPORATED	80	74,752.27	\$40,053,405	\$37,621,351	\$26,025,494	\$11,796,720	0.005283	\$62,322.07
SCHOOL		0	\$40,053,405	\$37,621,351	\$26,025,494	\$11,796,720	0.014	\$165,154.08
LUMPKIN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.009854	\$0.00
COUNTY UNINCORPORATED	3	1,606.81	\$3,159,093	\$2,697,483	\$2,576,432	\$1,057,411	0.008235	\$8,707.78
SCHOOL		0	\$3,159,093	\$2,697,483	\$2,576,432	\$1,057,411	0.01471	\$15,554.52
MACON								
COUNTY INCORPORATED	1	222.59	\$138,376	\$138,376	\$63,100	\$31,550	0.010431	\$329.10
COUNTY UNINCORPORATED	62	21,572.19	\$11,853,044	\$12,032,650	\$6,277,973	\$3,228,790	0.010431	\$33,679.50
MONTEZUMA	1	222.59	\$138,376	\$138,376	\$63,100	\$31,550	0.013	\$410.15
SCHOOL		0	\$11,991,420	\$12,171,026	\$6,341,073	\$3,260,340	0.017025	\$55,507.28

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	\$179,099	\$60,866	0.003692	\$224.72
COUNTY INCORPORATED	1	91.33	\$209,322	\$151,955	\$179,099	\$60,866	0.010321	\$628.20
COUNTY UNINCORPORATED	17	3,800.30	\$5,164,086	\$3,933,601	\$3,731,170	\$1,250,343	0.009158	\$11,450.64
COUNTY WIDE INDUSTRIAL AUTH		0	\$5,373,408	\$4,085,556	\$3,910,269	\$1,311,209	0.001	\$1,311.21
SCHOOL		0	\$5,373,408	\$4,085,556	\$3,910,269	\$1,311,209	0.01525	\$19,995.93
MARION								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.009093	\$0.00
COUNTY UNINCORPORATED	151	63,263.53	\$29,248,243	\$28,786,789	\$13,919,627	\$10,033,227	0.006858	\$68,807.87
SCHOOL		0	\$29,248,243	\$28,786,789	\$13,919,627	\$10,059,434	0.014656	\$147,431.06
MCDUFFIE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.007809	\$0.00
COUNTY UNINCORPORATED	64	17,641.82	\$10,765,090	\$10,827,084	\$6,991,761	\$3,526,878	0.007809	\$27,541.39
SCHOOL		0	\$10,765,090	\$10,827,084	\$6,991,761	\$3,526,878	0.015485	\$54,613.70
MCINTOSH								
COUNTY INCORPORATED	6	1,219.51	\$739,240	\$648,520	\$541,777	\$225,529	0.0115	\$2,593.58
COUNTY UNINCORPORATED	54	61,667.62	\$20,606,200	\$20,001,680	\$10,894,243	\$5,144,862	0.0115	\$59,165.91
COUNTY WIDE INDUSTRIAL AUTH		0	\$21,345,440	\$20,650,200	\$11,436,020	\$5,370,390	0.00165	\$8,861.14
SCHOOL		0	\$21,345,440	\$20,650,200	\$11,436,020	\$5,370,390	0.0162	\$87,000.32
MERIWETHER								
COUNTY INCORPORATED	10	863.79	\$960,880	\$688,880	\$729,272	\$335,896	0.012789	\$4,295.77
COUNTY UNINCORPORATED	192	59,370.40	\$59,991,432	\$59,944,315	\$43,188,916	\$31,690,441	0.012486	\$395,686.85
GAY	4	380.12	\$424,680	\$152,720	\$319,888	\$23,964	0.002027	\$48.58

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	\$97,136	\$48,568	0.014617	\$709.92
LUTHERSVILLE	1	22	\$39,160	\$39,160	\$34,206	\$17,103	0.008985	\$153.67
MANCHESTER	1	348.89	\$372,600	\$372,560	\$278,042	\$139,001	0.017889	\$2,486.59
SCHOOL		0	\$60,952,312	\$60,633,195	\$43,918,188	\$32,136,076	0.016948	\$544,642.21
MILLER								
COLQUITT	2	1,276.02	\$643,177	\$51,880	\$339,140	\$0	0.01246	\$0.00
COUNTY INCORPORATED	2	1,276.02	\$643,177	\$51,880	\$339,140	\$0	0.014838	\$0.00
COUNTY UNINCORPORATED	24	10,943.00	\$5,134,217	\$197,538	\$2,645,720	\$0	0.014838	\$0.00
SCHOOL		0	\$5,777,394	\$249,418	\$2,984,860	\$0	0.016884	\$0.00
MITCHELL								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.018	\$0.00
COUNTY UNINCORPORATED	46	18,661.65	\$11,329,000	\$11,316,800	\$6,993,711	\$3,490,756	0.018	\$62,833.60
SCHOOL		0	\$11,329,000	\$11,316,800	\$6,993,711	\$3,490,756	0.015136	\$52,836.08
MONROE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010803	\$0.00
COUNTY UNINCORPORATED	90	39,401.53	\$19,509,760	\$18,630,078	\$10,748,587	\$4,934,453	0.010803	\$53,306.89
SCHOOL		0	\$19,509,760	\$18,630,078	\$10,748,587	\$4,934,453	0.016212	\$79,997.34
MONTGOMERY								
ALSTON	1	37.19	\$20,030	\$20,030	\$11,692	\$5,846	0	\$0.00
COUNTY INCORPORATED	3	420.69	\$174,022	\$174,022	\$63,857	\$31,929	0.014857	\$474.36
COUNTY UNINCORPORATED	44	20,214.22	\$5,958,078	\$5,974,940	\$2,016,664	\$1,016,763	0.014857	\$15,106.05
MT VERNON	2	383.5	\$153,992	\$153,992	\$52,165	\$26,083	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	\$6,132,100	\$6,148,962	\$2,080,521	\$1,048,692	0.01475	\$15,468.20
MORGAN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.009686	\$0.00
COUNTY UNINCORPORATED	87	24,943.19	\$25,507,065	\$18,433,034	\$19,754,038	\$6,340,004	0.009686	\$61,409.27
SCHOOL		0	\$25,507,065	\$18,433,034	\$19,754,038	\$6,340,004	0.013098	\$83,041.37
MURRAY								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.00803	\$0.00
COUNTY UNINCORPORATED	22	7,051.57	\$4,048,720	\$3,800,160	\$2,344,600	\$1,048,020	0.00803	\$8,415.60
SCHOOL		0	\$4,048,720	\$3,800,160	\$2,344,600	\$1,048,020	0.0155	\$16,244.31
NEWTON								
COUNTY FIRE DISTRICT		0	\$12,817,560	\$10,629,680	\$10,644,294	\$4,228,207	0.000892	\$3,771.56
COUNTY INCORPORATED	1	217.78	\$695,120	\$463,400	\$642,667	\$205,474	0.008242	\$1,693.51
COUNTY UNINCORPORATED	16	8,853.56	\$12,817,560	\$10,629,680	\$10,644,294	\$4,228,207	0.008242	\$34,848.88
IND SCHOOL SOCIAL CIRCLE		0	\$695,120	\$463,400	\$642,667	\$205,474	0.017258	\$3,546.06
SCHOOL		0	\$12,817,560	\$10,629,680	\$10,644,294	\$4,228,207	0.01575	\$66,594.26
SOCIAL CIRCLE	1	217.78	\$695,120	\$463,400	\$642,667	\$205,474	0.0079	\$1,623.24
OCONEE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005375	\$0.00
COUNTY UNINCORPORATED	2	335	\$329,928	\$292,236	\$182,103	\$72,206	0.004435	\$320.23
SCHOOL		0	\$329,928	\$292,236	\$182,103	\$72,206	0.01425	\$1,028.93
OGLETHORPE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005759	\$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
OGLETHORPE								
COUNTY UNINCORPORATED	176	51,050.13	\$28,774,760	\$28,013,800	\$11,093,023	\$5,166,032	0.005475	\$28,284.02
SCHOOL		0	\$28,774,760	\$28,013,800	\$11,093,023	\$5,166,032	0.016025	\$82,785.65
PAULDING								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.0041	\$0.00
COUNTY UNINCORPORATED	5	2,157.10	\$4,306,600	\$3,310,920	\$3,781,822	\$1,393,071	0.0041	\$5,711.59
SCHOOL		0	\$4,306,600	\$3,310,920	\$3,781,822	\$1,393,071	0.017675	\$24,622.53
PEACH								
BYRON	1	583.61	\$634,280	\$507,440	\$514,328	\$193,744	0.009	\$1,743.70
COUNTY INCORPORATED	1	583.61	\$634,280	\$507,440	\$514,328	\$193,744	0.011382	\$2,205.19
COUNTY UNINCORPORATED	9	3,348.33	\$3,354,320	\$2,607,520	\$2,573,720	\$913,460	0.011382	\$10,397.00
SCHOOL		0	\$3,988,600	\$3,114,960	\$3,088,048	\$1,107,204	0.0145	\$16,054.46
PICKENS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.007286	\$0.00
COUNTY UNINCORPORATED	19	9,631.63	\$14,335,966	\$13,629,287	\$10,810,330	\$5,051,826	0.007286	\$36,807.60
SCHOOL		0	\$14,335,966	\$13,629,287	\$10,810,330	\$5,051,826	0.0122	\$61,632.27
PIERCE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.009397	\$0.00
COUNTY UNINCORPORATED	59	36,483.08	\$12,662,153	\$10,049,971	\$5,732,387	\$1,560,103	0.009397	\$14,660.28
SCHOOL		0	\$12,662,153	\$10,049,971	\$5,732,387	\$1,560,103	0.014	\$21,841.44
PIKE								
COUNTY INCORPORATED	1	0.72	\$5,644	\$4,342	\$5,359	\$2,029	0.009639	\$19.55
COUNTY UNINCORPORATED	29	10,112.39	\$12,770,948	\$10,648,649	\$10,177,414	\$4,027,558	0.009639	\$38,821.63

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
PIKE								
MOLENA	1	0.72	\$5,644	\$4,342	\$5,359	\$2,029	0.0115	\$23.33
SCHOOL		0	\$12,776,592	\$10,652,991	\$10,182,773	\$4,029,586	0.014	\$56,414.20
POLK								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.006903	\$0.00
COUNTY UNINCORPORATED	46	13,822.07	\$7,501,053	\$6,708,025	\$3,772,188	\$1,489,580	0.006903	\$10,282.57
SCHOOL		0	\$7,501,053	\$6,708,025	\$3,772,188	\$1,489,580	0.014	\$20,854.12
PULASKI								
COUNTY FIRE DIST - UNINC		0	\$7,112,326	\$4,272,166	\$3,982,828	\$571,334	0.000552	\$315.38
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010109	\$0.00
COUNTY UNINCORPORATED	27	13,263.28	\$7,112,326	\$4,272,166	\$3,982,828	\$571,334	0.010109	\$5,775.62
SCHOOL		0	\$7,112,326	\$4,272,166	\$3,982,828	\$571,334	0.012812	\$7,319.93
PUTNAM								
COUNTY INCORPORATED	14	1,827.78	\$2,161,610	\$1,145,320	\$1,741,461	\$362,586	0.006101	\$2,212.13
COUNTY UNINCORPORATED	145	38,474.33	\$54,223,694	\$27,802,410	\$45,220,415	\$9,399,566	0.006101	\$57,346.75
EATONTON	14	1,827.78	\$2,161,610	\$1,145,320	\$1,741,461	\$362,586	0.009854	\$3,572.92
SCHOOL		0	\$56,385,304	\$28,947,730	\$46,961,876	\$9,762,151	0.010724	\$104,689.31
QUITMAN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01727	\$0.00
COUNTY UNINCORPORATED	138	59,240.78	\$22,771,587	\$23,377,466	\$10,142,653	\$9,225,300	0.01727	\$159,320.94
SCHOOL		0	\$22,771,587	\$23,377,466	\$10,142,653	\$9,404,902	0.01383	\$130,069.80
RANDOLPH								
COUNTY INCORPORATED	5	68.67	\$33,348	\$27,816	\$18,299	\$8,100	0.021517	\$174.28

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
RANDOLPH								
COUNTY UNINCORPORATED	173	74,416.56	\$31,063,240	\$27,130,920	\$14,274,155	\$6,560,971	0.020428	\$134,027.51
CUTHBERT	5	68.67	\$33,348	\$27,816	\$18,299	\$6,384	0.01	\$63.84
SCHOOL		0	\$31,096,588	\$27,158,736	\$14,292,454	\$6,892,157	0.017131	\$118,069.54
RICHMOND								
BLYTHE	1	20	\$27,400	\$27,400	\$21,891	\$10,946	0	\$0.00
COUNTY FIRE - BLYTHE		0	\$27,400	\$27,400	\$21,891	\$10,946	0.002032	\$22.24
COUNTY FIRE - UNINC		0	\$5,001,163	\$4,999,900	\$1,780,156	\$889,447	0.001397	\$1,242.56
COUNTY INCORPORATED	1	20	\$27,400	\$27,400	\$21,891	\$10,946	0.006468	\$70.80
COUNTY UNINCORPORATED	17	13,143.09	\$5,001,163	\$4,999,900	\$1,780,156	\$889,447	0.006468	\$5,752.94
COUNTY WIDE CAPITAL OUTLAY		0	\$5,028,563	\$5,027,300	\$1,802,047	\$900,392	0.000516	\$464.60
SCHOOL		0	\$5,028,563	\$5,027,300	\$1,802,047	\$900,392	0.01833	\$16,504.19
SCHLEY								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.010554	\$0.00
COUNTY UNINCORPORATED	69	27,157.54	\$14,450,786	\$14,763,513	\$7,807,486	\$5,714,261	0.010554	\$60,308.31
SCHOOL		0	\$14,450,786	\$14,763,513	\$7,807,486	\$5,729,352	0.01429	\$81,872.43
SCREVEN								
COUNTY INCORPORATED	3	318.45	\$194,240	\$171,760	\$104,392	\$57,617	0.011598	\$668.24
COUNTY UNINCORPORATED	289	132,135.48	\$66,680,080	\$59,323,394	\$33,944,156	\$18,701,715	0.011598	\$216,902.49
COUNTY WIDE INDUSTRIAL AUTH		0	\$66,874,320	\$59,495,154	\$34,048,548	\$18,759,332	0.001	\$18,759.33
ROCKY FORD	3	318.45	\$194,240	\$171,760	\$104,392	\$40,956	0.005	\$204.78
SCHOOL		0	\$66,874,320	\$59,495,154	\$34,048,548	\$18,814,053	0.014	\$263,396.74

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
SEMINOLE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.017111	\$0.00
COUNTY UNINCORPORATED	31	20,288.83	\$15,932,573	\$17,209,552	\$10,636,679	\$6,534,115	0.017111	\$111,805.24
COUNTY WIDE LIBRARY FEES		0	\$15,932,573	\$17,209,552	\$10,636,679	\$6,450,506	0.000677	\$4,366.99
SCHOOL		0	\$15,932,573	\$17,209,552	\$10,636,679	\$6,601,640	0.015927	\$105,144.31
SPALDING								
COUNTY FIRE - UNINC		0	\$1,286,034	\$1,152,354	\$1,012,989	\$439,655	0.003482	\$1,530.88
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01555	\$0.00
COUNTY UNINCORPORATED	13	961.12	\$1,286,034	\$1,152,354	\$1,012,989	\$439,655	0.01555	\$6,836.63
SCHOOL		0	\$1,286,034	\$1,152,354	\$1,012,989	\$439,655	0.016742	\$7,360.70
SUNNY SIDE		0	\$0	\$0	\$0	\$0	0	\$0.00
STEPHENS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01278	\$0.00
COUNTY UNINCORPORATED	1	1,235.18	\$650,968	\$652,043	\$242,332	\$121,704	0.01038	\$1,263.28
SCHOOL		0	\$650,968	\$652,043	\$242,332	\$121,704	0.01476	\$1,796.34
STEWART								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.011596	\$0.00
COUNTY UNINCORPORATED	333	173,508.89	\$78,651,996	\$46,990,880	\$37,957,258	\$3,148,071	0.011596	\$36,505.03
SCHOOL		0	\$78,651,996	\$46,990,880	\$37,957,258	\$3,148,071	0.014211	\$44,737.24
SUMTER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01315	\$0.00
COUNTY UNINCORPORATED	88	44,558.31	\$20,266,480	\$20,122,200	\$8,065,491	\$3,960,606	0.01315	\$52,081.96
SCHOOL		0	\$20,266,480	\$20,122,200	\$8,065,491	\$3,960,606	0.018057	\$71,516.65

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
TALBOT								
COUNTY INCORPORATED	3	98.17	\$54,250	\$47,449	\$28,974	\$12,390	0.016548	\$205.03
COUNTY UNINCORPORATED	217	71,518.52	\$33,149,214	\$28,603,198	\$15,248,775	\$5,980,546	0.016548	\$98,966.07
GENEVA	1	20.83	\$10,938	\$9,458	\$5,385	\$1,953	0.004946	\$9.66
JUNCTION CITY	2	77.34	\$43,312	\$37,991	\$23,589	\$9,134	0.002008	\$18.34
SCHOOL		0	\$33,203,464	\$28,650,647	\$15,277,749	\$6,044,582	0.012665	\$76,554.63
TALIAFERRO								
COUNTY INCORPORATED	3	264.39	\$130,760	\$130,760	\$61,693	\$51,305	0.021451	\$1,100.55
COUNTY UNINCORPORATED	176	54,224.20	\$21,022,880	\$21,125,370	\$7,555,161	\$6,368,259	0.020302	\$129,288.39
SCHOOL		0	\$21,153,640	\$21,256,130	\$7,616,854	\$6,436,046	0.017967	\$115,636.45
SHARON	3	264.39	\$130,760	\$130,760	\$61,693	\$38,893	0	\$0.00
TATTNALL								
COUNTY INCORPORATED	3	200.21	\$79,672	\$68,144	\$33,777	\$11,125	0.013889	\$154.51
COUNTY UNINCORPORATED	72	43,819.44	\$13,247,780	\$13,210,826	\$5,680,874	\$2,821,960	0.013889	\$39,194.20
MANASSAS	1	47	\$27,000	\$15,472	\$11,183	\$0	0.002549	\$0.00
REIDSVILLE	1	120.81	\$34,220	\$34,220	\$11,697	\$5,849	0.008	\$46.79
SCHOOL		0	\$13,327,452	\$13,278,970	\$5,714,651	\$2,833,085	0.014	\$39,663.18
TAYLOR								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.0087	\$0.00
COUNTY UNINCORPORATED	129	39,367.20	\$21,281,040	\$16,087,080	\$10,934,647	\$2,870,344	0.00713	\$20,465.55
SCHOOL		0	\$21,281,040	\$16,087,080	\$10,934,647	\$2,870,344	0.014	\$40,184.81
TELFAIR								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01535	\$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
TELFAIR								
COUNTY UNINCORPORATED	176	73,735.93	\$25,212,730	\$23,015,629	\$10,177,959	\$3,990,429	0.01535	\$61,253.09
SCHOOL		0	\$25,212,730	\$23,015,629	\$10,177,959	\$3,990,429	0.014	\$55,866.01
TERRELL								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.013495	\$0.00
COUNTY UNINCORPORATED	102	32,781.68	\$13,510,348	\$13,567,802	\$5,639,109	\$2,848,282	0.013495	\$38,437.56
SCHOOL		0	\$13,510,348	\$13,567,802	\$5,639,109	\$2,848,282	0.017477	\$49,779.42
THOMAS								
BOSTON	1	29.85	\$43,999	\$43,999	\$35,169	\$17,585	0.009276	\$163.11
COOLIDGE	1	39.96	\$44,311	\$43,608	\$34,269	\$16,783	0.010171	\$170.70
COUNTY FIRE DIST 1		0	\$2,703,077	\$2,678,895	\$2,215,339	\$1,095,579	0.002168	\$2,375.21
COUNTY FIRE DIST 2		0	\$34,743,791	\$33,982,592	\$27,849,130	\$22,223,202	0.002112	\$46,935.40
COUNTY FIRE DIST 3		0	\$102,375,985	\$98,423,009	\$82,537,182	\$66,646,206	0.001862	\$124,095.23
COUNTY INCORPORATED	7	433.59	\$852,346	\$838,076	\$724,905	\$479,630	0.00642	\$3,079.22
COUNTY UNINCORPORATED	172	101,979.63	\$139,734,543	\$134,996,889	\$112,532,213	\$72,753,909	0.004835	\$351,765.15
COUNTY WIDE EMS		0	\$140,586,889	\$135,834,965	\$113,257,118	\$72,715,223	0.001267	\$92,130.19
IND SCHOOL THOMASVILLE		0	\$764,036	\$750,469	\$655,467	\$320,950	0.015115	\$4,851.16
SCHOOL		0	\$139,822,853	\$135,084,496	\$112,601,651	\$87,471,034	0.01267	\$1,108,258.00
THOMASVILLE	5	363.78	\$764,036	\$750,469	\$655,467	\$320,950	0	\$0.00
TIFT								
COUNTY FIRE DISTRICT		0	\$2,870,754	\$1,799,386	\$2,203,242	\$565,937	0.00128	\$724.40
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.008427	\$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
TIFT								
COUNTY UNINCORPORATED	5	2,552.24	\$2,870,754	\$1,799,386	\$2,203,242	\$565,937	0.008427	\$4,769.15
SCHOOL		0	\$2,870,754	\$1,799,386	\$2,203,242	\$565,937	0.014	\$7,923.12
TOOMBS								
COUNTY INCORPORATED	1	347.7	\$304,547	\$205,910	\$232,380	\$66,872	0.00719	\$480.81
COUNTY UNINCORPORATED	51	23,003.17	\$18,465,064	\$13,147,913	\$13,559,582	\$4,121,216	0.00719	\$29,631.54
COUNTY WIDE DEVELOPMENT AUTH		0	\$18,769,611	\$13,353,823	\$13,791,962	\$4,188,087	0.001	\$4,188.09
LYONS	1	347.7	\$304,547	\$205,910	\$232,380	\$66,872	0.00389	\$260.13
SCHOOL		0	\$18,769,611	\$13,353,823	\$13,791,962	\$4,188,087	0.014	\$58,633.22
TREUTLEN								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.013954	\$0.00
COUNTY UNINCORPORATED	97	46,079.58	\$14,708,560	\$15,960,192	\$4,653,970	\$2,952,801	0.013954	\$41,203.39
SCHOOL		0	\$14,708,560	\$15,960,192	\$4,653,970	\$2,952,801	0.014	\$41,339.21
TROUP								
COUNTY INCORPORATED	1	1.23	\$28,280	\$40,000	\$27,792	\$19,756	0.009702	\$191.67
COUNTY UNINCORPORATED	92	29,336.42	\$29,839,251	\$31,095,954	\$22,145,891	\$11,701,297	0.009702	\$113,525.98
HOGANSVILLE	1	1.23	\$28,280	\$40,000	\$27,792	\$19,756	0	\$0.00
SCHOOL		0	\$29,867,531	\$31,135,954	\$22,173,683	\$11,721,053	0.01735	\$203,360.27
TURNER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.013	\$0.00
COUNTY UNINCORPORATED	159	29,198.72	\$20,548,994	\$13,977,320	\$12,240,410	\$2,834,368	0.013	\$36,846.78
SCHOOL		0	\$20,548,994	\$13,977,320	\$12,240,410	\$2,834,368	0.0145	\$41,098.34

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
TWIGGS								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.01939	\$0.00
COUNTY UNINCORPORATED	172	69,748.84	\$26,069,542	\$26,601,813	\$11,392,723	\$7,163,052	0.01939	\$138,891.57
SCHOOL		0	\$26,069,542	\$26,601,813	\$11,392,723	\$7,163,052	0.01792	\$128,361.89
UPSON								
COUNTY INCORPORATED	2	263.58	\$261,662	\$182,546	\$192,400	\$56,642	0.00951	\$538.67
COUNTY UNINCORPORATED	134	48,727.08	\$28,714,842	\$25,788,672	\$16,944,641	\$7,009,236	0.00951	\$66,657.83
SCHOOL		0	\$28,976,504	\$25,971,218	\$17,137,041	\$7,065,878	0.01363	\$96,307.91
THOMASTON	2	263.58	\$261,662	\$182,546	\$192,400	\$56,642	0.003917	\$221.87
WALKER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.007027	\$0.00
COUNTY UNINCORPORATED	1	331.01	\$303,546	\$189,452	\$222,351	\$54,129	0.005328	\$288.40
SCHOOL		0	\$303,546	\$189,452	\$222,351	\$54,129	0.014982	\$810.95
WALTON								
COUNTY INCORPORATED	4	205.76	\$571,000	\$425,758	\$498,467	\$176,613	0.010413	\$1,839.07
COUNTY UNINCORPORATED	6	1,605.88	\$2,734,040	\$1,996,811	\$2,139,099	\$700,935	0.010413	\$7,298.84
IND SCHOOL SOCIAL CIRCLE		0	\$571,000	\$425,758	\$498,467	\$176,613	0.017258	\$3,047.98
SCHOOL		0	\$2,734,040	\$1,996,811	\$2,139,099	\$700,935	0.016176	\$11,338.32
SOCIAL CIRCLE	4	205.76	\$571,000	\$425,758	\$498,467	\$176,613	0.0079	\$1,395.24
WARE								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.011736	\$0.00
COUNTY UNINCORPORATED	414	200,225.79	\$77,678,343	\$73,635,736	\$41,050,402	\$19,489,182	0.011736	\$228,725.04
SCHOOL		0	\$77,678,343	\$73,635,736	\$41,050,402	\$18,903,922	0.014	\$264,654.90

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
WARREN								
CAMAK	2	124.37	\$67,505	\$67,505	\$35,222	\$17,611	0.005753	\$101.32
COUNTY INCORPORATED	4	173.43	\$96,021	\$96,021	\$51,195	\$36,127	0.012	\$433.53
COUNTY UNINCORPORATED	175	56,867.17	\$24,322,057	\$24,306,957	\$11,658,508	\$8,216,538	0.012	\$98,598.46
NORWOOD	2	49.06	\$28,516	\$28,516	\$15,973	\$7,987	0.00325	\$25.96
SCHOOL		0	\$24,418,078	\$24,402,978	\$11,709,703	\$8,277,703	0.018	\$148,998.65
WASHINGTON								
COUNTY INCORPORATED	7	1,845.71	\$1,227,040	\$843,920	\$717,639	\$167,260	0.00739	\$1,236.05
COUNTY UNINCORPORATED	189	100,416.51	\$55,165,180	\$34,136,670	\$30,993,383	\$4,982,437	0.00739	\$36,820.21
OCONEE	2	1,387.91	\$732,360	\$563,120	\$0	\$0	0	\$0.00
SANDERSVILLE	4	408.8	\$455,520	\$254,240	\$342,873	\$70,797	0.0043	\$304.42
SCHOOL		0	\$56,392,220	\$34,980,590	\$31,711,022	\$5,149,696	0.013449	\$69,258.26
TENNILLE	1	49	\$39,160	\$26,560	\$26,786	\$7,093	0.009787	\$69.42
WAYNE								
COUNTY INCORPORATED	1	495	\$158,250	\$158,250	\$67,682	\$33,841	0.012219	\$413.50
COUNTY UNINCORPORATED	211	155,358.00	\$68,548,494	\$58,283,836	\$41,654,815	\$15,695,079	0.012219	\$191,778.16
JESUP	1	495	\$158,250	\$158,250	\$67,682	\$33,841	0.004092	\$138.48
SCHOOL		0	\$68,706,744	\$58,442,086	\$41,722,497	\$17,038,939	0.014272	\$243,179.74
WEBSTER								
COUNTY INCORPORATED	2	335.2	\$123,120	\$123,120	\$34,352	\$27,472	0.008979	\$246.67
COUNTY UNINCORPORATED	106	44,883.00	\$19,608,317	\$19,634,978	\$8,393,208	\$6,733,425	0.008979	\$60,459.43
PRESTON	2	335.2	\$123,120	\$123,120	\$34,352	\$17,176	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
WEBSTER								
SCHOOL		0	\$19,731,437	\$19,758,098	\$8,427,560	\$6,767,038	0.016919	\$114,491.52
WHEELER								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.016647	\$0.00
COUNTY UNINCORPORATED	44	31,288.01	\$9,798,760	\$9,799,000	\$3,562,438	\$1,781,339	0.013922	\$24,799.80
SCHOOL		0	\$9,798,760	\$9,799,000	\$3,562,438	\$1,781,339	0.014812	\$26,385.19
WHITFIELD								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.005556	\$0.00
COUNTY UNINCORPORATED	2	1,172.80	\$1,397,280	\$1,008,747	\$1,028,087	\$319,777	0.005556	\$1,776.68
SCHOOL		0	\$1,397,280	\$1,008,747	\$1,028,087	\$319,777	0.018756	\$5,997.74
WILCOX								
COUNTY FIRE DIST CEDAR CREEK		0	\$3,225,257	\$3,225,257	\$1,138,914	\$900,541	0.0005	\$450.27
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.016	\$0.00
COUNTY UNINCORPORATED	102	42,723.01	\$17,214,099	\$17,099,631	\$6,668,208	\$3,276,870	0.016	\$52,429.92
SCHOOL		0	\$17,214,099	\$17,099,631	\$6,668,208	\$3,276,870	0.014	\$45,876.18
WILKES								
COUNTY INCORPORATED	4	238.85	\$107,736	\$111,437	\$26,286	\$14,994	0.011611	\$174.09
COUNTY UNINCORPORATED	195	64,194.62	\$26,846,152	\$29,037,985	\$6,007,477	\$4,099,655	0.0113	\$46,326.10
SCHOOL		0	\$26,953,888	\$29,149,422	\$6,033,763	\$4,114,649	0.01715	\$70,566.22
WILKINSON								
COUNTY INCORPORATED	1	44	\$20,100	\$15,979	\$14,277	\$5,078	0.013786	\$70.01
COUNTY UNINCORPORATED	118	71,140.05	\$40,065,858	\$24,030,102	\$25,124,264	\$4,544,254	0.013786	\$62,647.09
MCINTYRE	1	44	\$20,100	\$15,979	\$14,277	\$5,078	0.005357	\$27.20

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
WILKINSON								
SCHOOL		0	\$40,085,958	\$24,046,081	\$25,138,541	\$4,549,332	0.01875	\$85,299.97
WORTH								
COUNTY INCORPORATED		0	\$0	\$0	\$0	\$0	0.012552	\$0.00
COUNTY UNINCORPORATED	85	89,283.94	\$62,965,038	\$65,536,957	\$41,241,184	\$34,858,355	0.012552	\$437,542.07
COUNTY WIDE INDUSTRIAL AUTH		0	\$62,965,038	\$65,536,957	\$41,241,184	\$34,774,295	0.000591	\$20,551.61
SCHOOL		0	\$62,965,038	\$65,536,957	\$41,241,184	\$34,876,315	0.015421	\$537,827.66
TOTAL	12,248	6,005,436.73						\$24,741,169.57

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 2018.

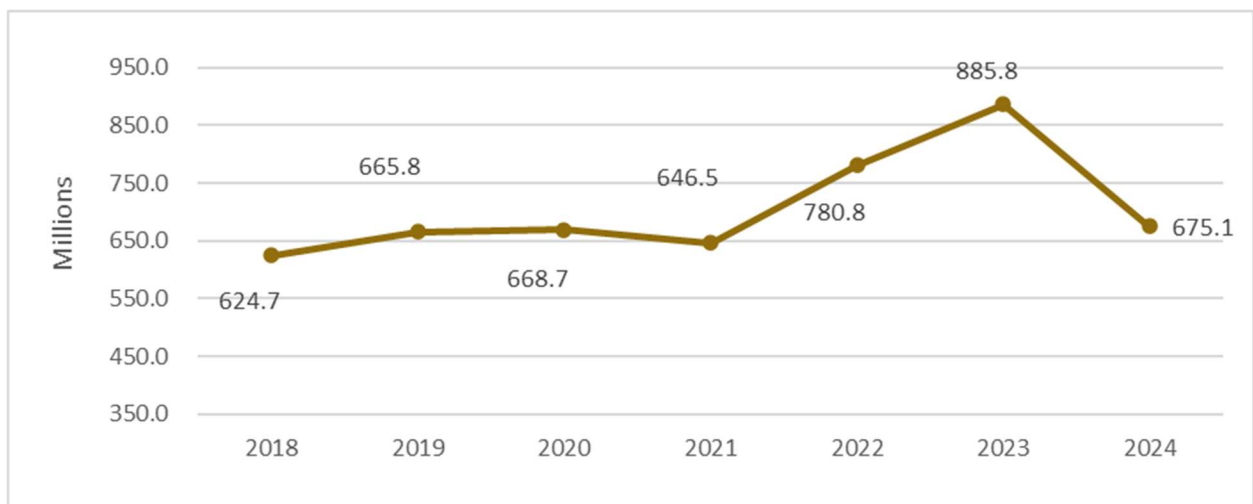


Figure 22: County and School Revenue from Timber shows the trend in value and revenue since 2018.

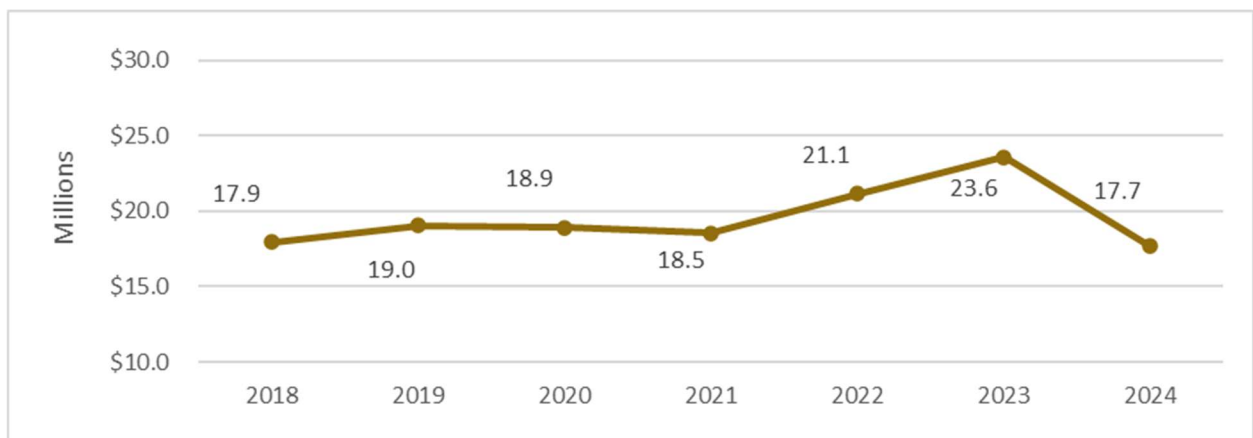


Table 11: 2023 Timber Revenue Reported on 2024 Tax Digests show 100% total of sales and harvests of timber reported for 1st, 2nd, 3rd, & 4th quarters of 2023.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
APPLING	23,225	\$17,989,117	\$213,801	\$219,521	\$433,322
ATKINSON	87,247	\$7,626,219	\$125,794	\$107,301	\$233,095
BACON	6,007	\$5,465,743	\$64,703	\$76,520	\$141,223
BAKER	1,430	\$681,879	\$7,512	\$9,318	\$16,830
BALDWIN	0	\$2,347,736	\$23,524	\$29,112	\$52,636
BANKS	1,844	\$867,912	\$4,951	\$12,151	\$17,102
BARROW	0	\$11,942	\$53	\$185	\$238
BARTOW	0	\$1,752,684	\$12,041	\$30,549	\$42,590
BEN HILL	7,383	\$5,246,770	\$77,059	\$81,372	\$158,431
BERRIEN	9,238	\$3,981,510	\$64,421	\$58,942	\$123,363
BIBB	572	\$343,813	\$3,404	\$5,045	\$8,449
BLECKLEY	1,915	\$2,975,914	\$37,487	\$41,782	\$79,269
BRANTLEY	9,995	\$6,641,761	\$83,386	\$101,619	\$185,005
BROOKS	13,357	\$5,756,480	\$72,095	\$74,569	\$146,664
BRYAN	0	\$3,418,208	\$20,301	\$51,529	\$71,830
BULLOCH	0	\$7,477,932	\$84,874	\$59,315	\$144,189
BURKE	30,535	\$11,023,755	\$38,584	\$129,529	\$168,113
BUTTS	722	\$231,805	\$2,424	\$2,938	\$5,362
CALHOUN	6,200	\$2,466,399	\$37,696	\$46,689	\$84,385
CAMDEN	55,100	\$16,103,579	\$194,854	\$241,554	\$436,408
CANDLER	0	\$4,667,745	\$57,385	\$65,348	\$122,733
CARROLL	0	\$982,070	\$12,311	\$15,967	\$28,278
CATOOSA	52	\$24,484	\$121	\$364	\$485
CHARLTON	50,001	\$14,669,213	\$179,551	\$190,700	\$370,251
CHATHAM	0	\$116,222	\$1,222	\$2,032	\$3,254
CHATTAHOOCHEE	2,102	\$556,488	\$4,737	\$9,455	\$14,192

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
CHATTOOGA	0	\$797,505	\$6,554	\$8,451	\$15,005
CHEROKEE	1,237	\$692,039	\$3,566	\$11,384	\$14,950
CLARKE	0	\$339,005	\$4,221	\$6,373	\$10,594
CLAY	8,041	\$4,018,009	\$83,578	\$56,654	\$140,232
CLAYTON	0	\$0	\$0	\$0	\$0
CLINCH	243,652	\$25,089,073	\$273,872	\$447,489	\$721,361
COBB	0	\$0	\$0	\$0	\$0
COFFEE	0	\$11,506,098	\$80,543	\$167,540	\$248,083
COLQUITT	12,841	\$4,169,401	\$41,773	\$34,147	\$75,920
COLUMBIA	9,856	\$1,035,076	\$4,728	\$17,700	\$22,428
COOK	3,177	\$1,775,702	\$19,600	\$26,769	\$46,369
COWETA	2,792	\$1,489,150	\$6,981	\$22,948	\$29,929
CRAWFORD	0	\$1,567,876	\$20,429	\$23,518	\$43,947
CRISP	4,229	\$1,588,437	\$16,563	\$21,897	\$38,460
DADE	0	\$359,104	\$2,783	\$5,027	\$7,810
DAWSON	1,012	\$277,525	\$1,516	\$2,997	\$4,513
DECATUR	7,025	\$5,268,274	\$46,940	\$74,362	\$121,302
DEKALB	0	\$0	\$0	\$0	\$0
DODGE	41,833	\$10,899,966	\$130,647	\$152,600	\$283,247
DOOLY	0	\$3,964,707	\$69,184	\$65,037	\$134,221
DOUGHERTY	0	\$1,023,052	\$19,509	\$18,381	\$37,890
DOUGLAS	0	\$0	\$0	\$0	\$0
EARLY	9,787	\$4,834,542	\$53,127	\$77,087	\$130,214
ECHOLS	26,710	\$11,008,415	\$187,000	\$170,630	\$357,630
EFFINGHAM	0	\$9,276,638	\$51,912	\$153,065	\$204,977
ELBERT	6,087	\$3,705,850	\$36,792	\$51,882	\$88,674
EMANUEL	27,856	\$13,095,603	\$148,936	\$157,147	\$306,083

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
EVANS	6,861	\$1,639,764	\$11,693	\$19,677	\$31,370
FANNIN	0	\$0	\$0	\$0	\$0
FAYETTE	0	\$0	\$0	\$0	\$0
FLOYD	3,229	\$1,548,744	\$14,193	\$26,065	\$40,258
FORSYTH	0	\$0	\$0	\$0	\$0
FRANKLIN	280	\$257,086	\$2,220	\$3,720	\$5,940
FULTON	0	\$0	\$0	\$0	\$0
GILMER	0	\$0	\$0	\$0	\$0
GLASCOCK	3,083	\$1,865,312	\$21,992	\$27,168	\$49,160
GLYNN	62,416	\$12,660,141	\$48,919	\$188,636	\$237,555
GORDON	0	\$569,477	\$5,149	\$9,240	\$14,389
GRADY	13,016	\$5,803,919	\$76,252	\$77,773	\$154,025
GREENE	0	\$6,960,951	\$28,679	\$68,544	\$97,223
GWINNETT	0	\$0	\$0	\$0	\$0
HABERSHAM	0	\$20,586	\$242	\$213	\$455
HALL	138	\$46,516	\$150	\$697	\$847
HANCOCK	171,091	\$11,292,777	\$255,510	\$159,578	\$415,088
HARALSON	2,817	\$2,082,465	\$17,284	\$30,296	\$47,580
HARRIS	6,370	\$2,031,328	\$18,546	\$33,517	\$52,063
HART	1,169	\$582,003	\$2,370	\$5,555	\$7,925
HEARD	7,475	\$1,488,761	\$8,629	\$20,844	\$29,473
HENRY	12	\$21,600	\$152	\$432	\$584
HOUSTON	6,078	\$2,258,762	\$19,202	\$26,470	\$45,672
IRWIN	16,293	\$3,728,939	\$55,442	\$58,477	\$113,919
JACKSON	691	\$364,630	\$2,031	\$5,613	\$7,644
JASPER	2,031	\$1,120,927	\$11,208	\$14,852	\$26,060
JEFF DAVIS	0	\$5,488,455	\$67,700	\$76,838	\$144,538

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
JEFFERSON	22,912	\$9,777,229	\$146,208	\$140,010	\$286,218
JENKINS	9,065	\$2,995,630	\$26,047	\$41,939	\$67,986
JOHNSON	8,222	\$2,970,841	\$48,585	\$43,027	\$91,612
JONES	11,294	\$3,289,294	\$48,353	\$53,655	\$102,008
LAMAR	2,377	\$415,312	\$4,191	\$5,814	\$10,005
LANIER	20,777	\$3,712,381	\$43,695	\$56,915	\$100,610
LAURENS	25,211	\$14,002,434	\$80,430	\$198,835	\$279,265
LEE	0	\$3,843,762	\$47,586	\$65,206	\$112,792
LIBERTY	10,749	\$3,056,254	\$64,050	\$44,135	\$108,185
LINCOLN	5,412	\$2,415,244	\$17,863	\$35,212	\$53,075
LONG	0	\$8,377,956	\$156,726	\$120,391	\$277,117
LOWNDES	53,007	\$7,091,679	\$37,466	\$98,795	\$136,261
LUMPKIN	0	\$0	\$0	\$0	\$0
MACON	10,240	\$4,689,129	\$48,912	\$79,832	\$128,744
MADISON	0	\$916,381	\$8,392	\$13,975	\$22,367
MARION	10,985	\$5,880,797	\$40,331	\$86,189	\$126,520
MCDUFFIE	0	\$4,750,453	\$37,096	\$73,561	\$110,657
MCINTOSH	11,057	\$13,247,755	\$152,349	\$214,614	\$366,963
MERIWETHER	0	\$6,120,930	\$76,426	\$103,738	\$180,164
MILLER	1,682	\$723,593	\$10,737	\$12,217	\$22,954
MITCHELL	0	\$3,631,618	\$65,369	\$54,968	\$120,337
MONROE	10,305	\$3,394,581	\$36,672	\$55,033	\$91,705
MONTGOMERY	6,131	\$6,032,146	\$89,620	\$88,974	\$178,594
MORGAN	9,367	\$2,747,745	\$26,615	\$35,990	\$62,605
MURRAY	883	\$8,910	\$72	\$138	\$210
MUSCOGEE	0	\$0	\$0	\$0	\$0
NEWTON	0	\$514,680	\$4,242	\$8,106	\$12,348

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
OCONEE	125	\$923,913	\$4,098	\$13,166	\$17,264
OGLETHORPE	16,395	\$8,845,798	\$48,431	\$141,754	\$190,185
PAULDING	663	\$165,874	\$680	\$2,932	\$3,612
PEACH	0	\$984,287	\$11,203	\$14,272	\$25,475
PICKENS	0	\$344,033	\$2,507	\$4,197	\$6,704
PIERCE	6,295	\$5,088,590	\$47,817	\$71,240	\$119,057
PIKE	0	\$206,083	\$1,986	\$2,885	\$4,871
POLK	897	\$740,007	\$5,108	\$10,360	\$15,468
PULASKI	5,616	\$3,886,512	\$39,289	\$49,794	\$89,083
PUTNAM	8,776	\$3,030,356	\$18,488	\$32,498	\$50,986
QUITMAN	0	\$2,280,573	\$39,385	\$31,540	\$70,925
RABUN	0	\$0	\$0	\$0	\$0
RANDOLPH	33,497	\$7,726,755	\$157,842	\$132,367	\$290,209
RICHMOND	706	\$977,448	\$6,322	\$17,917	\$24,239
ROCKDALE	0	\$0	\$0	\$0	\$0
SCHLEY	4,702	\$3,939,465	\$41,577	\$56,295	\$97,872
SCREVEN	0	\$9,891,460	\$114,721	\$138,480	\$253,201
SEMINOLE	386	\$789,447	\$13,509	\$12,574	\$26,083
SPALDING	0	\$480,284	\$7,469	\$8,041	\$15,510
STEPHENS	1,856	\$434,902	\$4,514	\$6,419	\$10,933
STEWART	11,139	\$6,447,461	\$74,765	\$91,625	\$166,390
SUMTER	15,628	\$9,029,239	\$118,734	\$163,041	\$281,775
TALBOT	12,296	\$4,560,472	\$75,467	\$57,758	\$133,225
TALIAFERRO	62,265	\$5,467,540	\$111,002	\$98,235	\$209,237
TATTNALL	0	\$11,852,583	\$164,621	\$165,936	\$330,557
TAYLOR	15,130	\$3,453,710	\$24,625	\$48,352	\$72,977
TELFAIR	12,992	\$10,220,757	\$156,889	\$143,091	\$299,980

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
TERRELL	5,141	\$4,187,702	\$56,513	\$73,188	\$129,701
THOMAS	17,878	\$7,446,999	\$36,192	\$94,353	\$130,545
TIFT	38,683	\$3,323,865	\$28,010	\$46,534	\$74,544
TOOMBS	14,039	\$8,622,027	\$61,992	\$120,708	\$182,700
TOWNS	0	\$0	\$0	\$0	\$0
TREUTLEN	0	\$3,105,993	\$43,341	\$43,484	\$86,825
TROUP	7,851	\$1,889,123	\$18,328	\$32,776	\$51,104
TURNER	4,695	\$2,190,305	\$28,474	\$31,759	\$60,233
TWIGGS	11,166	\$11,402,584	\$221,096	\$204,334	\$425,430
UNION	0	\$0	\$0	\$0	\$0
UPSON	12,012	\$4,224,371	\$40,174	\$57,578	\$97,752
WALKER	0	\$327,154	\$1,743	\$4,901	\$6,644
WALTON	0	\$2,829,440	\$29,463	\$44,657	\$74,120
WARE	31,380	\$12,591,704	\$147,776	\$176,284	\$324,060
WARREN	0	\$7,039,230	\$84,471	\$126,706	\$211,177
WASHINGTON	0	\$22,475,851	\$166,097	\$302,278	\$468,375
WAYNE	0	\$27,552,674	\$336,666	\$393,232	\$729,898
WEBSTER	5,297	\$2,925,516	\$26,268	\$49,497	\$75,765
WHEELER	34,171	\$7,550,618	\$105,120	\$111,840	\$216,960
WHITE	0	\$0	\$0	\$0	\$0
WHITFIELD	451	\$146,034	\$628	\$2,191	\$2,819
WILCOX	14,022	\$7,585,793	\$121,373	\$106,201	\$227,574
WILKES	0	\$6,891,830	\$77,907	\$118,195	\$196,102
WILKINSON	0	\$3,151,429	\$43,446	\$59,089	\$102,535
WORTH	0	\$8,186,729	\$102,760	\$126,248	\$229,008
TOTAL	1,651,936	\$675,062,824	\$7,789,528	\$9,862,767	\$17,652,295

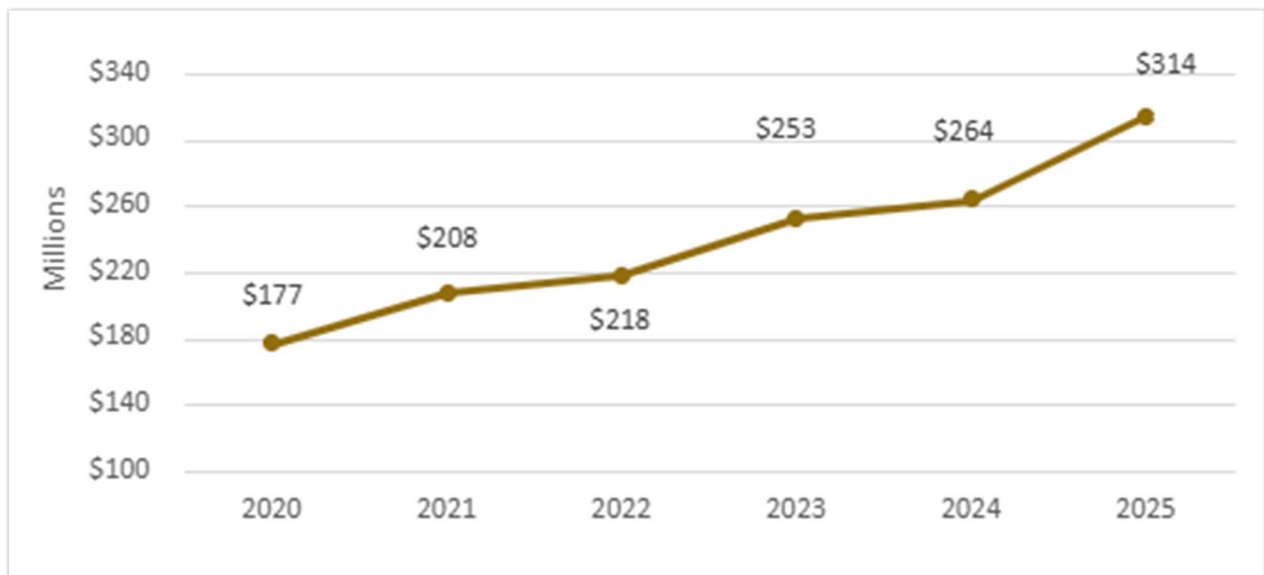
Georgia's Unclaimed Property Program

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 2025, the program received more than \$314 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 2025 show the unclaimed funds received since 2020.

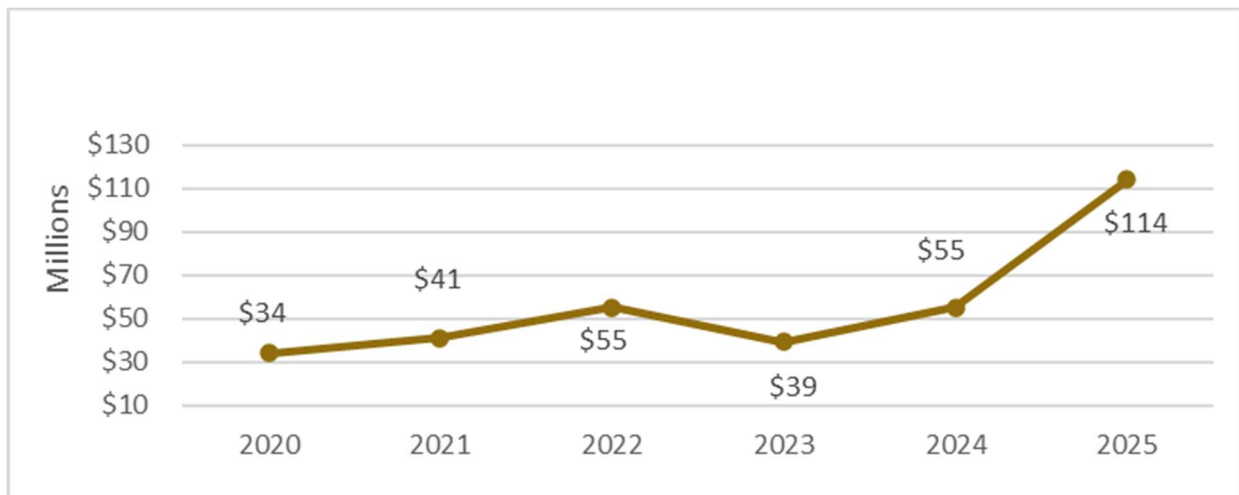


Unclaimed Property Paid Claims

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 2025, the program returned more than \$114 million and 41,357 shares of stock to lost owners. The number of claims paid increased from 76,093 in FY24 to 79,579 in FY25.

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 2025 shows the claims paid since 2020.





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