



DEPARTMENT
of REVENUE


FLPA-ING OUT!!!

ACHIEVING ACCURACY WITH FOREST LAND CONSERVATION USE

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CAVEAT MAY 2024

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DEPARTMENT
of REVENUE


The material in this session may or may not be familiar. *FLPA-ing Out* was developed to reinforce your application of the Forest Land Protection Act (FLPA) program, as well as apply checks and balances for consistency and accuracy within the office.

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"Hold on, where's the forest again?"

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DEPARTMENT
of REVENUE

- FLPA Statute
- FLPA Application
- Covenant Registry
- Applying FLPA Values
- FLPA Digest Codes
- Splits & Combinations

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O.C.G.A. 48-5-7

DEPARTMENT OF REVENUE


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ASSESSMENT OF TANGIBLE PROPERTY

O.C.G.A. 48-5-7

(c.5) Tangible real property which qualifies as forest land conservation use property pursuant to the provisions of Code Section 48-5-7.7 shall be assessed at 40 percent of its forest land conservation use value and shall be taxed on a levy made by each respective tax jurisdiction according to 40 percent of the property's forest land conservation use value.

40%



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O.C.G.A. 48-5-7.7

DEPARTMENT OF REVENUE

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(b)(2)

“Forest land conservation use property” means real property that is forest land of at least 200 acres in aggregate which lies within one or more counties, provided that such forest land is in parcels of at least 100 acres within any given county and that is subject to the following qualifications:

- Parcels no longer have to be contiguous to be in same covenant.
- Contiguous parcels no longer have to be in same covenant.



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FOREST LAND PROTECTION ACT


O.C.G.A. 48-5-7.7

(b)(2) continued

(A) Such property must be owned by an individual or individuals or by any entity registered to do business in this state;

(B) Such property excludes the entire value of any residence and its underlying land located on the property; as used in this subparagraph, the term “underlying land” means the minimum lot size required for residential construction by local zoning ordinances or two acres, whichever is less. This provision for excluding the underlying land of a residence from eligibility in the conservation use covenant shall only apply to property that is first made subject to such a covenant, or is subject to a renewal of a previous conservation use covenant, on or after **January 1, 2014**;

Any new or renewals FLPAs will need underlying acreage excluded!



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(b)(2) continued

Such property has as its primary use the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products from or on the land. **(b)(2)(C)**



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(b)(2) continued

Such property may, in addition, have one or more of the following secondary uses:

- Promotion, preservation, or management of wildlife habitat. **(b)(2)(C)(i)**
- Carbon sequestration in accordance with the Georgia Carbon Sequestration Registry. **(b)(2)(C)(ii)**
 - <https://gatrees.org/forest-management-conservation/carbon-sequestration/>
 - <http://gacarbon.org/>



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(b)(2) continued

Such property may, in addition, have one or more of the following secondary uses:

- Mitigation and conservation banking that results in restoration or conservation of wetlands and other natural resources; or **(b)(2)(C)(iii)**
- The production and maintenance of ecosystem products and services, such as, but not limited to, clean air and water. Forest land conservation use property may include, but is not limited to, land that has been certified as environmentally sensitive property by the Department of Natural Resources or which is managed in accordance with a recognized sustainable forestry certification program, such as the Sustainable Forestry Initiative, Forest Stewardship Council, American Tree Farm Program, or an equivalent sustainable forestry certification program approved by the State Forestry Commission. **(b)(2)(C)(iv)**

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(c)(2)

- The following shall not constitute another type of business:
 - The granting of easements for ingress and egress.
 - Any type of business devoted to secondary uses listed under subparagraph (b)(2)(C) of this code section.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(b)(2)(C)

- Such primary use includes land conservation and ecological forest management in which commercial production of wood and wood fiber products may be undertaken primarily for conservation and restoration purposes rather than financial gain.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

- (c)(2) When one-half or more of the area of a single tract of real property is used for the qualifying purpose, then the entirety of such tract shall be considered as used for such qualifying purpose unless some other type of business is being operated on the portion of the tract that is not being used for a qualifying purpose;



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(c)(2) When one-half or more of the area of a single tract of real property is used for the qualifying purpose, then the entirety of such tract shall be considered as used for such qualifying purpose provided; however, that such other portion must be minimally managed so that it does not contribute significantly to erosion or other environmental or conservation problems.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(c)(2)(A) The lease of hunting rights or the use of property for hunting purposes shall not constitute another type of business.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(c)(2)(B) The charging of admission for use of property for fishing purposes shall not constitute another type of business.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(c)(2)(C) The production of pine straw or native grass seed shall not constitute another type of business.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(e) Subject to the limitations of paragraph (1) of subsection (c) of this Code section, a qualified owner shall be authorized to enter into more than one covenant under this Code section for forest land conservation use property. Any such qualified property may include a tract or tracts of land which are located in more than one county in which event the owner shall enter into a covenant with each county. In the event a single contiguous tract is required to have separate covenants under this subsection, the total acreage of that single contiguous tract shall be utilized for purposes of determining the 200 acre requirement of this Code section.

Beginning in 2025 all parcels must be at least 100 acres, even if a tract is split by a county line or by tax district.

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(f)(1) A qualified owner shall not be authorized to make application for and receive conservation use assessment under this Code section for any property which at the time of such application is receiving preferential assessment under Code Section 48-5-7.1 or current use assessment under Code Section 48-5-7.4.

“One time – Any Time”


- Final Assessment could determine what year change commences
- Preferential or CUVA covenant ends and brand new FLPA covenant begins

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(f)(2) Any property that is subject to a covenant and subsequently fails to adhere to the qualifying purpose, as defined in paragraph (5) of subsection (b) of this code section, may be changed from the covenant and placed under a covenant provided for in 48-5-7.4. If such case, the existing covenant shall be terminated, and the change shall not constitute a breach thereof. No property may be changed more than once under this paragraph.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Splits and Continuations

- If all of a property subject to FLPA is acquired during the covenant period, the acquiring "January 1" owner must continue the covenant between January 1 to April 1 the year following the transfer. **(i)(1) & (j)(1)**
- If a part of a property subject to FLPA is acquired during the covenant period, the transferring owner and the acquiring "January 1" owner, both, must continue the covenant between January 1 to April 1 the year following the transfer. **(i)(1) & (j)(1)**
- If statute is followed pertaining to continuations, no breach has occurred. However, the property may no longer qualify for FLPA upon renewal. **(j)(1)**

Beginning in 2025 all splits must be at least 100 acres.

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Previous Penalty for Breach of Covenant

~~Year 1-5: Total savings x 3 (True FMV vs CUV)~~
~~Year 6-10: Total savings x 2.5 (True FMV vs CUV)~~
~~Year 11-15: Total savings x 2 (True FMV vs CUV)~~

Current Penalty of Breach of Covenant
(m)(3)
 Total savings x 2 for all years in covenant. (True FMV vs CUV)
 Interest accrues per O.C.G.A. 48-2-40 from the date of the breach.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Breaches

(m)

- (1) A penalty shall be imposed under this subsection if during the period of the covenant entered into by a qualified owner the covenant is breached.
- (2) Except as provided in subsection (i) of this Code section and paragraph (4) of this subsection, the penalty shall be applicable to the entire tract which is the subject of the covenant.
- (3) The penalty shall be twice the difference between the total amount of the tax paid pursuant to the conservation use assessment under this Code section and the total amount of taxes which would otherwise have been due under this chapter for each completed or partially completed year of the covenant period. Any such penalty shall bear interest at the rate specified in Code Section 48-2-40 from the date the covenant is breached.

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7 **The continuation must occur first to sever the parcels.**

Transfers and Breaches

- Following a transfer, if a breach of the covenant occurs by the acquiring owner, the penalty and interest will apply to the entire transferred tract and the acquiring owner who breached the covenant will pay the penalty. The covenant will terminate on the transferred tract but continue on the remaining tract from which the transfer was made for the remainder of the original covenant. (i)(2)
- Following a transfer, if a breach of the covenant occurs by the transferring owner, the penalty and interest will apply to the entire remaining tract from which the transfer was made and will be paid by the transferring owner who breached the covenant. The covenant will terminate on the remaining tract from which the transfer was made but continue on the entire transferred tract for the remainder of the original covenant. (i)(3)

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Breaches

- (4) If ownership of a portion of the land subject to the original covenant constituting at least 200 acres is transferred to another owner qualified to enter into an original forest land conservation use covenant in a bona fide arm's length transaction and breach subsequently occurs, then the penalty shall either be assessed against the entire remaining tract from which the transfer was made or the entire transferred tract, on whichever the breach occurred. The calculation of penalties in paragraph (3) of this subsection shall be used except that the penalty amount resulting from such calculation shall be multiplied by the percentage which represents the acreage of such tract on which the breach occurs to the original covenant acreage. The resulting amount shall be the penalty amount owed by the owner of such tract of land on which the breach occurred.

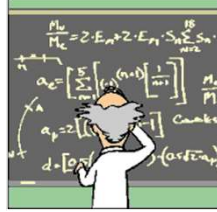
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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Example

- Taxpayer A originally put 1,000 acres in covenant.
 - Taxpayer A sold 250 acres to Taxpayer B who breaches the covenant.
1. Calculate the penalty that would be the result of a breach on the entire tract
 2. Calculate the ratio of breaching tract.
 - Acreage to acreage in original tract.
 3. Breach / 25% = Penalty Due



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Right to Appeal Breach

- Must notify property owner of intent to breach, giving 30 days from the date of notice to remediate.
- Must inspect the property at the end of 30 days.
- BOA must notify owner if condition has or has not been remediated.
- Property owner is entitled to appeal decision of BOA pursuant to O.C.G.A. 48-5-311.

Penalty for Breach of Covenant

- Penalty = Savings x Factor
- Savings = FMV taxes - FLPA CUV taxes
- **Penalty paid by the party causing the breach**



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Giving back the Grant

(n) In any case of a breach of the covenant where a penalty under subsection (m) of this Code section is imposed, an amount equal to the amount of reimbursement to each county, municipality, and board of education in each year of the covenant shall be collected under subsection (o) of this Code section and paid over to the commissioner who shall deposit such amount in the general fund.

- Counties receive grant funding to counter the loss in tax dollars which would otherwise shift the burden to other property owners.
- When properties are breached with penalty, this grant money must be paid back to the state through FLPA grant funding adjustments.

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Do NOT combine parcels under covenant!!!
 The subsequently acquired parcel is to receive the beginning year of the FLPA covenant only. The parcels may be combined at the end of the covenant and renewed as one parcel at that time.

Subsequently Acquired
 (i)
 (1) If a qualified owner has entered into an original forest land conservation use covenant and subsequently acquires additional qualified property contiguous to the property in the original covenant, the qualified owner may elect to enter the subsequently acquired qualified property into the original covenant for the remainder of the 15 year period of the original covenant; provided, however, that such subsequently acquired qualified property shall be less than 200 acres.


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FOREST LAND PROTECTION ACT


O.C.G.A. 48-5-7.7

Language was added allowing for contiguous parcels to be added to the original covenant for the remainder of the covenant life.

- Acquire the property after entering into the original covenant.
- Property added must be less than 200 acres.
- If the subsequently acquired parcel is already under a covenant, it must be continued, which would not allow it to benefit from this subsection.



Do NOT combine parcels under covenant!!!
 The subsequently acquired parcel is to receive the beginning year of the FLPA covenant only. The parcels may be combined at the end of the covenant and renewed as one parcel at that time.



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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

(i)(1) For each taxable year beginning on or after January 1, 2014, all applications for conservation use assessment under this Code section, including any forest land covenant required under this Code section, shall be filed on or before the last day for filing ad valorem tax appeals of the annual notice of assessment except that in the case of property which is the subject of a tax appeal of the annual notice of assessment under Code Section 48-5-311, an application for forest land conservation use assessment may be filed at any time while such appeal is pending.



"After January 1" buyers cannot apply for FLPA any time during the year of purchase.


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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Time to File for FLPA

- January 1 through the deadline for filing appeals.
- May also be filed in conjunction with or in lieu of an appeal.
 - (During the original 45-day period)
- **OR** anytime the appeal is active.



REMEMBER: Continuations are filed January 1 until April 1 following the year of transfer by the January 1 owner.

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FOREST LAND PROTECTION ACT

O.C.G.A. 48-5-7.7

Applications

- Applications for FLPA must be filed with the BOA where the property is located.
- The BOA must approve or deny the application within 120 days. The BOA must file a copy of the approved covenant in the office of the clerk of court where the property is located.
- If the covenant is not recorded, the property owner will not be bound by the covenant or subject to any penalty for its breach.
- If the application is denied, the BOA must notify the pursuant to Code Section 48-5-306 and return any filing fees advanced by the owner. Appeals from the denial of an application or covenant by the BOA must be made in the same manner as other appeals pursuant to Code Section 48-5-311.

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THE FLPA APPLICATION

DEPARTMENT OF REVENUE

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COVENANT REGISTRY

STATUTORY REQUIREMENTS

Registry assists measuring acreage compliance for conservation use:

- Each owner of property in conservation use (CUVA) is allowed up to 2,000 acres in the conservation use program statewide.
- FLPA has no acreage limitations.

Remember: The Covenant Registry is only as good as the counties make it. It is important to file a complete application documenting ownership and interest of multiple property owners, including those of entities, and also including such information in the CAMA system.

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COVENANT REGISTRY

- Standardized layout for all 159 counties.
- Data must be included with annual Digest Submission.
- DOR emailed each county an addendum to the 2014 digest submission package alerting you of this requirement.

TOTAL LIST OF ALL CONSERVATION USE AND FOREST LAND CONSERVATION USE COVENANTS FOR TAX YEAR 2022

COUNTY: _____

Please complete this form ELECTRONICALLY showing the fields indicated below for each covenant.


covenant idgr parcel_no totalacres covacres lastframe firstframe middle address1 address2 address3 city state zip mo1 mo2 mo3 mo4 mo5 mo6 mo7 mo8 mo9 mo10

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COVENANT REGISTRY

▪ County Name	▪ First Name	▪ State
▪ Digest Year	▪ Middle Name	▪ Zip
▪ Parcel Number	▪ Address 1	▪ Multiple Owners (MO1-MO6)
▪ Total Acres	▪ Address 2	▪ CCY (CUVA Begin Year)
▪ Covenant Acres	▪ Address 3	▪ FLCY (FLPA Begin Year)
▪ Last Name	▪ City	

File is too large to email so it must be downloaded.
 Email jeanie.brown16@dor.ga.gov
 to receive website username and password.



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COVENANT REGISTRY

Searching and Filters

- Click the **Arrow** beside a column name to reveal filter options
- Sample is **LASTNAME**

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COVENANT REGISTRY

Searching and Filters

- Select **Text Filters**
- Select **Contains**
- Entered **Desired Text**
Example: **"Sawyer"**

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COVENANT REGISTRY

Acreege Errors

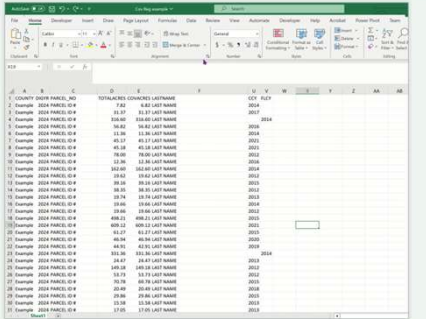
- Insert **Column**
- Formula **=D1-E1**
- Populate **Column**
- Filter & Sort **Smallest to Largest**
- More than likely from a split or data entry error

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COVENANT REGISTRY

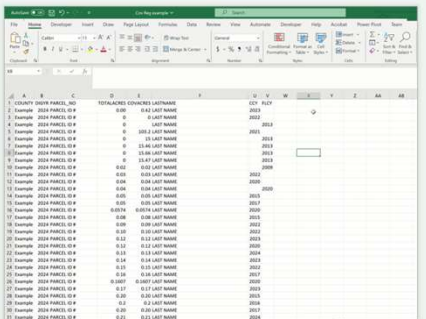
- Acree Errors
 - Insert **Column**
 - Formula =D1-E1
 - Populate **Column**
 - Filter & Sort
 - Largest to Smallest**
 - More than likely invalid exclusions, issues with data entry



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COVENANT REGISTRY

- Begin Year Errors
 - Filter **CCY** or **FLCY**
 - Uncheck **Valid Cov Years**
 - Filter & Sort
 - Smallest to Largest**
 - More than likely expired covenant, issues with data entry, or the way CAMA system pulls data



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APPLYING FLPA VALUES

DEPARTMENT OF REVENUE


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APPLYING FLPA VALUES

- 'Forest land conservation value' of forest land conservation use property means the amount determined in accordance with the specifications and criteria provided for in 48-5-271.

WHAT DOES O.C.G.A. 48-5-271 TELL US?

- Commissioner has promulgated regs establishing table of values.
- Such values shall be the same as provided for forest land in 48-5-269. The entire tract will be assigned a wooded conservation use value regardless of whether it is open land or wooded land.
- Table of values limited to 3% change per year.




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APPLYING FLPA VALUES

- The Forest Land Conservation Use Value is determined by the soils present in each parcel. Each soil type is assigned a productivity level.
- If this were CUVA, open land would have an Ag Land productivity rating and wooded land or timberland would have a Wood Land productivity rating for the covenant value.
- For the FLPA covenant value, the open land receives the benefit of the Wood Land productivity rating as if it were wooded.

Soil Type	County Number	Soil Composition	Soil Description	Agricultural Productivity	Wooded Productivity
CwE	130	COWARTS	AILEY COMPLEX, 12 TO 25	7	3
FtB	155	FULLERTON	GRAVELLY SILT LOAM, 2 TO 6	5	4
GeB	036	GROVER	SANDY LOAM, 2 TO 6	4	4
Pe	002	PELHAM	LOAMY SAND, OCC FLOODED	8	8
TsB2	088	TIFTON	SANDY LOAM, 2 TO 5, ERODED	3	2

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APPLYING FLPA VALUES

Question

What is the FLPA productivity rating selected for the open portion and wooded portion?

- 75 acres open land: TsB2 (TIFTON)
- 1,000 acres wood land: CwE (COWARTS)

Soil Type	County Number	Soil Composition	Soil Description	Agricultural Productivity	Wooded Productivity
CwE	130	COWARTS	AILEY COMPLEX, 12 TO 25	7	3
FtB	155	FULLERTON	GRAVELLY SILT LOAM, 2 TO 6	5	4
GeB	036	GROVER	SANDY LOAM, 2 TO 6	4	4
Pe	002	PELHAM	LOAMY SAND, OCC FLOODED	8	8
TsB2	088	TIFTON	SANDY LOAM, 2 TO 5, ERODED	3	2

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APPLYING FLPA VALUES

2024 FLPA Land Values

CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504;

CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689;

CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489;

REMEMBER: These values should be approved by the BOA every year!

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APPLYING FLPA VALUES

2024 FLPA Land Values

CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364;

CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334;

CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

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APPLYING FLPA VALUES

2024 FLPA Land Values

CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281;

CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273;

CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273.

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CRACKING THE FLPA CODE

DEPARTMENT OF REVENUE

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CRACKING THE FLPA CODE

Georgia Constitution
Article VII, Section I, Paragraph III (f)

Forest Land FMV

- 'Forest land fair market value' means the 2019 fair market value of the forest land for TY 2019-2021.
- (iii) For the purposes of this subparagraph, forest land fair market value means the fair market value of the forest land as determined in 2016, provided that such value shall change in 2019 and every three years thereafter to the fair market value of forest land as determined in such year.

2022 WAS A RESET YEAR – 2025 WILL BE THE NEXT

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CRACKING THE FLPA CODE

BOA has 3 separate values to track for properties in FLPA
(Each will be discussed later)

In 2022,
ALL "F" Codes had to match "J" Codes in acreage, count and value.

Forest Land Fair Market Value (F Code)
 Legislated FMV based on 2022 FMV and updated every 3 years


True Fair Market Value (J Code)
 True-Blue old fashioned FMV (Based on CAMA schedules)

Forest Land Conservation Use Value (Cov Value)
 Woodland values of the old trusty conservation use values

In 2025,
ALL "F" Codes will have to match "J" Codes in acreage, count and value again.

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CRACKING THE FLPA CODE



O.C.G.A. 48-5-7.7


The "J" Code

- Digest code "J" is used to identify the *true-blue fair market value*.
- Used in the calculation of exemption and any penalties resulting from a breach.



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CRACKING THE FLPA CODE

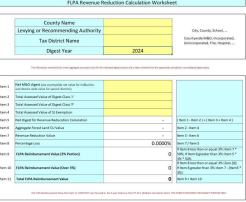


Doing Calculations

O.C.G.A. 48-5-7.7

The "F" Code

- Defines "Forest Land Fair Market Value".
- Used in the calculation of the amount of assistance grants the state will pay to reimburse revenue lost.



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CRACKING THE FLPA CODE

O.C.G.A. 48-5-7.7

Forest Land Fair Market Value

- All FLPA covenants from 2019, 2020, and 2021, should have had a forest land fair market value set by the per acre value of parcels from the **2019** year.
- All FLPA covenants from 2022, 2023, and 2024, should have a forest land fair market value set by the per acre value of parcels from the **2022** year.
- The next "reset" year will be **2025**, where the fair market per acre value will be used to determine the forest land fair market value for 2025, 2026, and 2027.

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CRACKING THE FLPA CODE

O.C.G.A. 48-5-7.7

Forest Land Fair Market Value

- Each year, the total count and acres should match between the J and F digest codes.
- In a "reset" year, the assessed value for both digest codes should match.
- If a county reassessed the fair market value of properties in FLPA on a non-reset year, the assessed value of the two digest codes should not match. The grant funding would still be paid on the per acre fair market value of the parcel as it was in the "reset" year even though the fair market value changed.
- During the next "reset" year, the change in the value would be recognized and the two digest values would match again.

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CRACKING THE FLPA CODE

Value Example on 226 acres for 2022 Digest

- 2022 True FMV "J" = \$200,000
- 2022 FL FMV "F" = \$200,000 (\$885 per acre)
- 2022 CU value = \$48,500

O.C.G.A. 48-5-271 limits increase to 3% annually

- **Penalty** calculates between \$200,000 vs \$48,500
- **Grant** calculates between \$200,000 vs \$48,500

62

CRACKING THE FLPA CODE

Value Example on 226 acres for 2023 Digest

- 2023 True FMV "J" = \$200,000
- 2023 FL FMV "F" = \$200,000 (\$885 per acre)
- 2023 CU value = \$49,955

O.C.G.A. 48-5-271 limits increase to 3% annually

- **Penalty** calculates between \$200,000 vs \$49,955
- **Grant** calculates between \$200,000 vs \$49,955

63

CRACKING THE FLPA CODE

Value Example on 226 acres for 2024 Digest

- 2024 True FMV "J" = \$322,000
- 2024 FL FMV "F" = \$200,000 (\$885 per acre)
- 2024 CU value = \$51,453

**2024
REVALUATION**

O.C.G.A. 48-5-271 limits increase to 3% annually

- **Penalty** calculates between \$322,000 vs \$51,543
- **Grant** calculates between \$200,000 vs \$51,453

64

CRACKING THE FLPA CODE

Value Example on 226 acres for 2025 Digest

- 2025 True FMV "J" = \$339,000
- 2025 FL FMV "F" = \$339,000 (\$1,500 per acre)
- 2025 CU value = \$52,996

**2025
REVALUATION**

O.C.G.A. 48-5-271 limits increase to 3% annually

- **Penalty** calculates between \$339,000 vs \$52,996
- **Grant** calculates between \$339,000 vs \$52,996

65

2019 DIGEST									
FAIR MARKET VALUE (J CODE)					FLPA FAIR MARKET VALUE (F CODE)				
Code	Count	Acres	FMV		Code	Count	Acres	FMV	
J3	1	0.56	\$	2,240	F3	1	0.56	\$	2,240
J4	2	15.95	\$	47,850	F4	2	15.95	\$	47,850
J5	54	15,831.99	\$	31,663,980	F5	54	15,831.99	\$	31,663,980
TOTALS	57	15,848.50	\$	31,714,070	TOTALS	57	15,848.50	\$	31,714,070

2019 Fair Market Values: Lots (3) = \$4,000/ac Small Parcels (4) = \$3,000/ac Large Tracts (5) = \$2,000/ac

J3: .56	X	\$4,000/ac	=	\$2,240	F3: .56	X	\$4,000/ac	=	\$2,240
J4: 15.95	X	\$3,000/ac	=	\$47,850	F4: 15.95	X	\$3,000/ac	=	\$47,850
J5: 15,831.99	X	\$2,000/ac	=	\$31,663,980	F5: 15,831.99	X	\$2,000/ac	=	\$31,663,980
Totals			=	\$31,714,070	Totals			=	\$31,714,070

Do you see an issue?

Reminder: Consolidation totals are reported at Assessed Value (40%), these exercises are at FMV for demonstration.

66

2020 DIGEST									
FAIR MARKET VALUE (J CODE)					FLPA FAIR MARKET VALUE (F CODE)				
Code	Count	Acres	FMV		Code	Count	Acres	FMV	
J3	1	0.56	\$ 2,268		F3	1	0.56	\$ 2,240	
J4	2	15.95	\$ 48,169		F4	2	15.95	\$ 47,850	
J5	54	15,831.99	\$ 31,663,980		F5	54	15,831.99	\$ 31,663,980	
TOTALS	57	15,848.50	\$ 31,714,417		TOTALS	57	15,848.50	\$ 31,714,070	

2019 Fair Market Values	Lots (3) = \$4,000/ac	Small Parcels (4) = \$3,000/ac	Large Tracts (5) = \$2,000/ac
2020 Fair Market Values	Lots (3) = \$4,050/ac	Small Parcels (4) = \$3,020/ac	Large Tracts (5) = \$2,000/ac

J3: .56	X	\$4,050/ac	=	\$2,268	F3: .56	X	\$4,000/ac	=	\$2,240
J4: 15.95	X	\$3,020/ac	=	\$48,169	F4: 15.95	X	\$3,000/ac	=	\$47,850
J5: 15,831.99	X	\$2,000/ac	=	\$31,663,980	F5: 15,831.99	X	\$2,000/ac	=	\$31,663,980
Totals			=	\$31,714,417	Totals			=	\$31,714,070

Do you see an issue?

67

2021 DIGEST									
FAIR MARKET VALUE (J CODE)					FLPA FAIR MARKET VALUE (F CODE)				
Code	Count	Acres	FMV		Code	Count	Acres	FMV	
J3	1	0.56	\$ 2,268		F3	1	0.56	\$ 2,240	
J4	2	15.95	\$ 48,169		F4	2	9.57	\$ 28,710	
J5	54	15,831.99	\$ 36,413,577		F5	54	10,290.80	\$ 20,581,600	
TOTALS	57	15,848.50	\$ 36,464,014		TOTALS	57	10,300.93	\$ 20,612,550	

2019 Fair Market Values	Lots (3) = \$4,000/ac	Small Parcels (4) = \$3,000/ac	Large Tracts (5) = \$2,000/ac
2021 Fair Market Values	Lots (3) = \$4,050/ac	Small Parcels (4) = \$3,020/ac	Large Tracts (5) = \$2,300/ac

J3: .56	X	\$4,050/ac	=	\$2,268	F3: .56	X	\$4,000/ac	=	\$2,240
J4: 15.95	X	\$3,020/ac	=	\$48,169	F4: 15.95	X	\$3,000/ac	=	\$47,850
J5: 15,831.99	X	\$2,300/ac	=	\$36,413,577	F5: 15,831.99	X	\$2,000/ac	=	\$31,663,980
Totals			=	\$36,464,014	Totals			=	\$31,714,070

Do you see an issue?

68

2021 DIGEST									
FAIR MARKET VALUE (J CODE)					FLPA FAIR MARKET VALUE (F CODE)				
Code	Count	Acres	FMV		Code	Count	Acres	FMV	
J3	1	0.56	\$ 2,268		F3	1	0.56	\$ 2,240	
J4	2	15.95	\$ 48,169		F4	2	9.57	\$ 28,710	
J5	54	15,831.99	\$ 36,413,577		F5	54	10,290.80	\$ 20,581,600	
TOTALS	57	15,848.50	\$ 36,464,014		TOTALS	57	10,300.93	\$ 20,612,550	

2019 Fair Market Values	Lots (3) = \$4,000/ac	Small Parcels (4) = \$3,000/ac	Large Tracts (5) = \$2,000/ac
2021 Fair Market Values	Lots (3) = \$4,050/ac	Small Parcels (4) = \$3,020/ac	Large Tracts (5) = \$2,300/ac

CORRECT F CODE VALUES					INCORRECT F CODE VALUES				
F3: .56	X	\$4,000/ac	=	\$2,240	F3: .56	X	\$4,000/ac	=	\$2,240
F4: 15.95	X	\$3,000/ac	=	\$47,850	F4: 9.57	X	\$3,000/ac	=	\$28,710
F5: 15,831.99	X	\$2,000/ac	=	\$31,663,980	F5: 10,290.80	X	\$2,000/ac	=	\$20,581,600
Totals			=	\$31,714,070	Totals			=	\$20,612,550

69

2022 DIGEST							
FAIR MARKET VALUE (J CODE)				FLPA FAIR MARKET VALUE (F CODE)			
Code	Count	Acres	FMV	Code	Count	Acres	FMV
J3	1	0.56	\$ 3,360	F3	1	0.56	\$ 3,360
J4	2	15.95	\$ 63,800	F4	2	15.95	\$ 63,800
J5	57	17,104.61	\$ 49,603,369	F5	57	17,104.61	\$ 49,603,369
TOTALS	60	17,121.12	\$ 49,670,529	TOTALS	60	17,121.12	\$ 49,670,529

2022 Fair Market Values: Lots (3) = \$6,000/ac Small Parcels (4) = \$4,000/ac Large Tracts (5) = \$2,900/ac

J3: .56	X	\$6,000/ac	=	\$3,360	F3: .56	X	\$6,000/ac	=	\$3,360
J4: 15.95	X	\$4,000/ac	=	\$63,800	F4: 15.95	X	\$4,000/ac	=	\$63,800
J5: 17,104.61	X	\$2,900/ac	=	\$49,603,369	F5: 17,104.61	X	\$2,900/ac	=	\$49,603,369
Totals			=	\$49,670,529	Totals			=	\$49,670,529

Do you see an issue?

70

2023 DIGEST							
FAIR MARKET VALUE (J CODE)				FLPA FAIR MARKET VALUE (F CODE)			
Code	Count	Acres	FMV	Code	Count	Acres	FMV
J3	1	0.56	\$ 3,528	F3	1	0.56	\$ 3,360
J4	3	27.44	\$ 120,736	F4	3	27.44	\$ 120,736
J5	60	19,113.12	\$ 63,073,296	F5	60	19,113.12	\$ 55,669,072
TOTALS	64	19,141.12	\$ 63,197,560	TOTALS	64	19,141.12	\$ 55,793,168

2022 Fair Market Values: Lots (3) = \$6,000/ac Small Parcels (4) = \$4,000/ac Large Tracts (5) = \$2,900/ac
 2023 Fair Market Values: Lots (3) = \$6,300/ac Small Parcels (4) = \$4,400/ac Large Tracts (5) = \$3,300/ac

J3: .56	X	\$6,300/ac	=	\$3,528	F3: .56	X	\$6,000/ac	=	\$3,360
J4: 27.44	X	\$4,400/ac	=	\$120,736	F4: 27.44	X	\$4,000/ac	=	\$109,760
J5: 19,113.12	X	\$3,300/ac	=	\$63,073,296	F5: 19,113.12	X	\$2,900/ac	=	\$55,428,048
Totals			=	\$63,197,560	Totals			=	\$55,541,168

Do you see an issue?

71

2023 DIGEST							
FAIR MARKET VALUE (J CODE)				FLPA FAIR MARKET VALUE (F CODE)			
Code	Count	Acres	FMV	Code	Count	Acres	FMV
J3	1	0.56	\$ 3,528	F3	1	0.56	\$ 3,360
J4	3	27.44	\$ 120,736	F4	3	27.44	\$ 120,736
J5	60	19,113.12	\$ 63,073,296	F5	60	19,113.12	\$ 55,669,072
TOTALS	64	19,141.12	\$ 63,197,560	TOTALS	64	19,141.12	\$ 55,793,168

2022 Fair Market Values: Lots (3) = \$6,000/ac Small Parcels (4) = \$4,000/ac Large Tracts (5) = \$2,900/ac
 2023 Fair Market Values: Lots (3) = \$6,300/ac Small Parcels (4) = \$4,400/ac Large Tracts (5) = \$3,300/ac

CORRECT F CODE VALUES				INCORRECT F CODE VALUES					
F3: .56	X	\$6,000/ac	=	\$3,360	F3: .56	X	\$6,000/ac	=	\$3,360
F4: 27.44	X	\$4,000/ac	=	\$109,760	F4: 27.44	X	\$4,400/ac	=	\$120,736
F5: 19,113.12	X	\$2,900/ac	=	\$55,428,048	F5: 17,104.61	X	\$2,900/ac	=	\$49,603,369
Totals			=	\$55,541,168	F5: 1,405.95	X	\$2,900/ac	=	\$4,077,255
					Totals			=	\$1,988,448
					Totals			=	\$55,793,168

Anything else?

72

WE'RE SPLITTING UP - FLPA PROPERTY

DEPARTMENT OF REVENUE 73

73

WE'RE SPLITTING UP - FLPA PROPERTY

What's the situation?

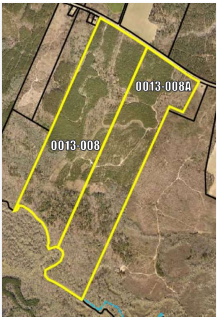
- Original parcel (0013-008) was 435.64 acres.
- Family dividing original parcel in half between two sisters. It is a 2017 FLPA covenant.
- Original parcel will retain 217.82 acres (0013-008).
- New parcel will be 217.82 acres (0013-008A).
- Both sisters apply Jan. 31, 2024, with BOA.
- Appraisers visit properties. Both are planted in pine trees.
- BOA approves both applications for continuation and mails approval letters to each sister.
- Time to correct FMV (J Code) and FLPA (F Code) soils in the CAMA system on both properties.

What do we need?

- The FMV and FLPA per acre soil classes for each parcel.
- The 2022 per acre value for the original parcel (0013-008) as it was in 2022.


Each county is different.
Some counties utilize a GIS department to determine the soils. Some utilize a vendor, others measure in-house, or not at all.

74



Parcels

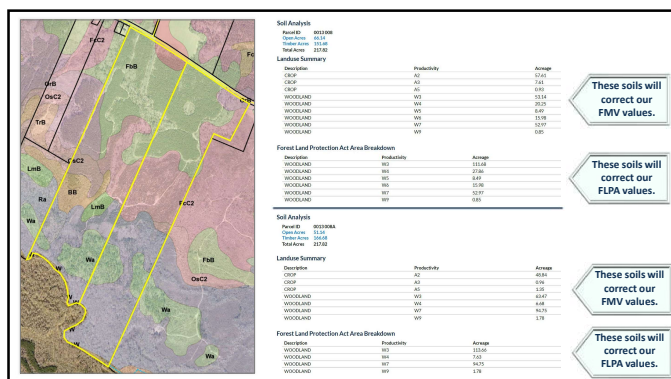
- 0013-008
217.82 acres
- 0013-008A
217.82 acres



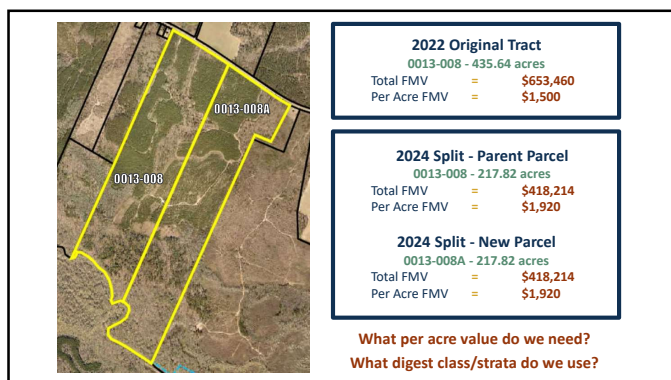
Land Coverage

- Green
Open land now in planted pine trees
- Brown
Wooded land

75



76



77

What digest class/strata? **J5 & F5**
What value per acre is used to calc J5? **\$1,920**
What value per acre is used to calc F5? **\$1,500**

2024 Split - Parent Parcel - 0013-008			FLPA FAIR MARKET VALUE (F CODE)		
Code	Acres	FMV	Code	Acres	FMV
J5	217.82	\$ 418,214	F5	217.82	\$ 326,730
TOTALS	217.82	\$ 418,214	TOTALS	217.82	\$ 326,730

2024 Split - New Parcel - 0013-008A			FLPA FAIR MARKET VALUE (F CODE)		
Code	Acres	FMV	Code	Acres	FMV
J5	217.82	\$ 418,214	F5	217.82	\$ 326,730
TOTALS	217.82	\$ 418,214	TOTALS	217.82	\$ 326,730

2022 Original Tract
0013-008 - 435.64 acres
Total FMV = \$653,460
Per Acre FMV = \$1,500

2024 Split - Parent Parcel
0013-008 - 217.82 acres
Total FMV = \$418,214
Per Acre FMV = \$1,920

2024 Split - New Parcel
0013-008A - 217.82 acres
Total FMV = \$418,214
Per Acre FMV = \$1,920

What other value do we need to determine?

78

Soil Analysis
Parcel ID: 0013000
Covt Acres: 66.14
Timber Acres: 115.68
Total Acres: 217.82

Parent Parcel - 0013-008

Productivity	Value/Acre	Acreage	Total Value
W3	\$699	111.67	\$78,057
W4	\$637	27.86	\$17,747
W5	\$568	8.49	\$4,822
W6	\$503	15.98	\$8,038
W7	\$436	52.97	\$23,095
W9	\$299	0.85	\$254
Total		217.82	\$132,013

Forest Land Protection Act Area Breakdown

Description	Productivity	Acreage
WOODLAND	W3	111.68
WOODLAND	W4	27.86
WOODLAND	W5	8.49
WOODLAND	W6	15.98
WOODLAND	W7	52.97
WOODLAND	W9	0.85

CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

JS: 217.82 X \$1,920/ac = \$418,214 F5: 217.82 X \$1,500/ac = \$326,730
FLPA Cov Value: = \$132,013 FLPA Cov Value: = \$132,013

Exempt: (\$418,214 - \$132,013) = \$286,201 FLPA FMV: (\$326,730 - \$132,013) = \$194,717

SI: (\$286,201 X .40) = \$114,480 F Code: (\$194,717 X .40) = \$77,887

Do we allow for a 3% increase or decrease in the covenant value?

79

Soil Analysis
Parcel ID: 0013000A
Covt Acres: 114.6
Timber Acres: 114.68
Total Acres: 219.28

New Parcel - 0013-008A

Productivity	Value/Acre	Acreage	Total Value
W3	\$699	113.66	\$79,448
W4	\$637	7.63	\$4,860
W7	\$436	94.75	\$41,311
W9	\$299	1.78	\$532
Total		217.82	\$126,152

Forest Land Protection Act Area Breakdown

Description	Productivity	Acreage
WOODLAND	W3	113.66
WOODLAND	W4	7.63
WOODLAND	W7	94.75
WOODLAND	W9	1.78

CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

JS: 217.82 X \$1,920/ac = \$418,214 F5: 217.82 X \$1,500/ac = \$326,730
FLPA Cov Value: = \$126,152 FLPA Cov Value: = \$126,152

Exempt: (\$418,214 - \$126,152) = \$292,062 FLPA FMV: (\$326,730 - \$126,152) = \$200,578

SI: (\$292,062 X .40) = \$116,825 F Code: (\$200,578 X .40) = \$80,231

Do we allow for a 3% increase or decrease in the covenant value?

80

LET'S STAY TOGETHER -
FLPA PROPERTY

DEPARTMENT OF REVENUE

81

LET'S STAY TOGETHER - FLPA PROPERTY

What's the situation?

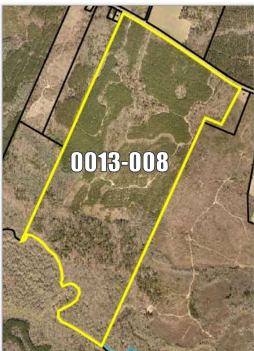
- Original parcels, 0013-008 & 0013-008A, sold to new landowner from sisters. The new landowner wants to combine the two parcels back together upon the renewal of the FLPA covenant.
- Appraisers visit the properties. Both are planted in pine trees.
- BOA approves combination and applications for FLPA. Approval letter is mailed to new owner.
- Time to correct FMV (J Code) and FLPA (F Code) soils in the CAMA system to combine the property.

What do we need?

- The soil classes and productivity levels for each parcel. Will need the FMV for the new parcel.
- The 2022 per acre value for both parcels, 0013-008 & 0013-008A, as they were in 2022.

Each county is different.
Some counties utilize a GIS department to determine the soils. Some utilize a vendor, others measure in-house, or not at all.

82



2022 Original
0013-008 - 217.82 acres

Total FMV = **\$381,185**
Per Acre FMV = **\$1,750**

2022 Original
0013-008A - 217.82 acres

Total FMV = **\$326,730**
Per Acre FMV = **\$1,500**

2024 New Combined Parcel
0013-008 - 435.64 acres

Total FMV = **\$740,588**
Per Acre FMV = **\$1,700**

What per acre value do we need?
What digest class/strata do we use?

83

What digest class/strata? J5 & F5
What value per acre is used to calc J5? \$1,700
What value per acre is used to calc F5? \$1,625

2024 New Combined Parcel - 0013-008					
FAIR MARKET VALUE (J CODE)			FLPA FAIR MARKET VALUE (F CODE)		
Code	Acres	FMV	Code	Acres	FMV
J5	435.64	\$ 740,588	F5	435.64	\$ 707,915
TOTALS	435.64	\$ 740,588	TOTALS	435.64	\$ 707,915

How to get the 2022 per acre value & 2024 FLPA FMV:

2022 0013-008 FMV:	= \$381,185
2022 0013-008A FMV:	= \$326,730
2024 FLPA FMV: (\$381,185 + \$326,730)	= \$707,915
2022 per acre value: (\$707,915 / 435.64)	= \$1,625

2022 Original
0013-008 - 217.82 acres

Total FMV = **\$381,185**
Per Acre FMV = **\$1,750**

2022 Original
0013-008A - 217.82 acres

Total FMV = **\$326,730**
Per Acre FMV = **\$1,500**

2024 New Combined Parcel
0013-008 - 435.64 acres

Total FMV = **\$740,588**
Per Acre FMV = **\$1,700**

What other value do we need to determine?

84

Soil Analysis			2024 New Combined Parcel - 0013-008			
Parcel ID: 0013008 Owner Name: 11738 Trailer Acres: 18.96 Total Acres: 49.64			Productivity	Value/Acre	Acres	Total Value
Forest Land Protection Act Area Breakdown			W3	\$699	225.33	\$157,506
Description	Productivity	Acres	W4	\$637	35.49	\$22,607
WOODLAND	W3	20.58	W5	\$568	8.49	\$4,822
WOODLAND	W4	25.49	W6	\$503	15.98	\$8,038
WOODLAND	W5	9.49	W7	\$436	147.72	\$64,406
WOODLAND	W6	15.98	W9	\$299	2.63	\$786
WOODLAND	W7	167.28	Total		435.64	\$258,165
WOODLAND	W9	2.63				

CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

J5: 435.64 X \$1,700/ac = \$740,588	F5: 435.64 X \$1,625/ac = \$707,915
FLPA Cov Value: = \$258,165	FLPA Cov Value: = \$258,165
Exempt: (\$771,052 - \$258,165) = \$482,423	FLPA FMV: (\$707,915 - \$258,165) = \$449,750
SI: (\$482,423 X .40) = \$192,969	F Code: (\$449,750 X .40) = \$179,900

85



86

NOW IS THE TIME TO FLIP OUT OVER FLPA

What's the situation?

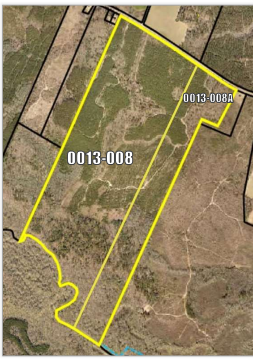
- Parcel, 0013-008, and a portion of 0013-008A, sold to new landowner from sisters. The new landowner wants to combine the parcels upon the renewal of the FLPA covenant.
- Appraisers visit the properties. Both are planted in pine trees.
- BOA approves combination and applications for FLPA. Approval letter is mailed to new owner.
- Time to correct FMV (J Code) and FLPA (F Code) soils in the CAMA system to combine the property.

What do we need?

- The soil classes and productivity levels for each parcel. Will need the FMV for the new parcel.
- The 2022 per acre value for both parcels, 0013-008 & 0013-008A, as they were in 2022.

Each county is different.
Some counties utilize a GIS department to determine the soils. Some utilize a vendor, others measure in-house, or not at all.

87



2022 Original	
0013-008 - 217.82 acres	
Total FMV =	\$381,185
Per Acre FMV =	\$1,750

2022 Original	
0013-008A - 217.82 acres	
Total FMV =	\$326,730
Per Acre FMV =	\$1,500

2024 New Combined Parcel	
0013-008 - 325.64 acres	
Total FMV =	\$561,729
Per Acre FMV =	\$1,725

What per acre value do we need?
What digest class/strata do we use?

88

What digest class/strata? J5 & F5
What value per acre is used to calc J5? \$1,725
What value per acre is used to calc F5? \$1,713

2024 New Combined Parcel - 0013-008					
FAIR MARKET VALUE (J CODE)			FLPA FAIR MARKET VALUE (F CODE)		
Code	Acres	FMV	Code	Acres	FMV
J5	325.64	\$ 561,729	F5	325.64	\$ 557,915
TOTALS	325.64	\$ 561,729	TOTALS	325.64	\$ 557,915

2022 Original	
0013-008 - 217.82 acres	
Total FMV =	\$381,185
Per Acre FMV =	\$1,750

2022 Original	
0013-008A - 217.82 acres	
Total FMV =	\$326,730
Per Acre FMV =	\$1,500

How to get the 2022 per acre value & 2024 FLPA FMV:

2022 0013-008 FMV: = **\$381,185**
2022 0013-008A per acre FMV: = **\$1,500**
2022 0013-008A FMV: **(\$1,500 X 117.82 ac)** = **\$176,730**
2024 FLPA FMV: **(\$381,185 + \$176,730)** = **\$557,915**
2022 per acre value: **(\$557,915 / 325.64)** = **\$1,713**

2024 New Combined Parcel	
0013-008 - 325.64 acres	
Total FMV =	\$561,729
Per Acre FMV =	\$1,725

What other value do we need to determine?

89

Soil Analysis		
Parcel#	0013-008	
Case No.	2019	
Total Area	325.64	
Total Area	325.64	
Forest Land Protection Act Area Breakdown		
Description	Productivity	Acreage
WOODLAND	W3	148.33
WOODLAND	W4	33.49
WOODLAND	W5	8.49
WOODLAND	W6	15.98
WOODLAND	W7	117.22
WOODLAND	W9	2.13

2024 New Combined Parcel - 0013-008			
Productivity	Value/Acre	Acreage	Total Value
W3	\$699	148.33	\$157,506
W4	\$637	33.49	\$22,607
W5	\$568	8.49	\$4,822
W6	\$503	15.98	\$8,038
W7	\$436	117.22	\$64,406
W9	\$299	2.13	\$786
Total		325.64	\$189,621

CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;

J5: 325.64 X \$1,725/ac = \$561,729	F5: 325.64 X \$1,713/ac = \$557,915
FLPA Cov Value: = \$189,621	FLPA Cov Value: = \$189,621
Exempt: (\$561,729 - \$189,621) = \$372,108	FLPA FMV: (\$557,915 - \$189,621) = \$368,294
SJ: (\$372,108 X .40) = \$148,843	F Code: (\$368,294 X .40) = \$147,318

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QUESTIONS?

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DEPARTMENT OF REVENUE 91
