RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-6
CONSERVATION USE PROPERTY

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Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

(1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534, A1 1955, A2 1,848, A3 1713, A4 1,570, A5 1,415, A6 1,264, A7 1,124, A8 986, A9 843;

(b) 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 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730, A1 2,142, A2 1,910, A3 1,699, A4 1,500, A5 1,342, A6 1,200, A7 1,075, A8 975, A9 877;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518, A1 1,630, A2 1,482, A3 1,326, A4 1,175, A5 1,023, A6 923, A7 758, A8 632, A9 534;

(d) 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 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385, A1 1,334, A2 1,195, A3 1,096, A4 978, A5 859, A6 712, A7 616, A8 477, A9 341;

(e) 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 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354, A1 988, A2 860, A3 799, A4 730, A5 650, A6 553, A7 453, A8 357, A9 259;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 884, W2 811, W3 740, W4 675, W5 602, W6 533, W7 462, W8 389, W9 316, A1 1,121, A2 984, A3 902, A4 828, A5 730, A6 607, A7 493, A8 378, A9 264;

(g) 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 947, W2 862, W3 784, W4 703,W5 621, W6 541, W7 462, W8 378, W9 297, A1 1,303, A2 1,182, A3 1,050, A4 913, A5 782, A6 656, A7 505, A8 382, A9 257;

(h) 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 1,031, W2 933, W3 835, W4 740, W5 643, W6 550, W7 452, W8 357, W9 289, A1 1,320, A2 1,247, A3 1,124, A4 1,003, A5 880, A6 760, A7 586, A8 475, A9 349;

(i) 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 1,043, W2 940, W3 852, W4 758, W5 658, W6 567, W7 469, W8 374, W9 289, A1 1,221, A2 1,177, A3 1,056, A4 940, A5 822, A6 703, A7 586, A8 466, A9 349.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-11
FOREST LAND PROTECTION

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Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534;

(b) FLPAVA #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 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730;

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518;

(d) FLPAVA #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 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385;

(e) FLPAVA #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 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 884, W2 811, W3 740, W4 675, W5 602, W6 533, W7 462, W8 389, W9 316;

(g) FLPAVA #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 947, W2 862, W3 784, W4 703,W5 621, W6 541, W7 462, W8 378, W9 297;

(h) FLPAVA #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 1,031, W2 933, W3 835, W4 740, W5 643, W6 550, W7 452, W8 357, W9 289;

(i) FLPAVA #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 1,043, W2 940, W3 852, W4 758, W5 658, W6 567, W7 469, W8 374, W9 289.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.