



STATE OF GEORGIA

2003 ANNUAL REPORT REGARDING PROPERTY TAX ADMINISTRATION

**GEORGIA DEPARTMENT
OF
REVENUE**

January 20, 2004

**BART L. GRAHAM
Revenue Commissioner**

Commissioner's Report to the General Assembly

Regarding Property Tax Administration

Georgia Department of Revenue

January 20, 2004

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January 20, 2004

Members of the General Assembly and Others:

This report has been developed by the Department of Revenue for the purpose of fulfilling the Commissioner's responsibility of continuing to provide the General Assembly with the effect of property tax administration and the continued enactment of laws created by legislation and administered by the Department of Revenue, Property Tax Division.

The information contained in this report is made pursuant to the requirements of O.C.G.A. §§ 48-5-349.5, 48-5-7.1 and 48-5-7.4. It is hoped this report can be a tool for further understanding the state of Property Tax Administration in Georgia.

The staff of the Property Tax Division and I are available to provide more information or clarification of information upon request. We look forward to working with you during the 2004 session and during the year.

Respectfully Submitted,

Bart L. Graham
Revenue Commissioner

HIGHLIGHTS OF ANNUAL REPORT

DIGEST REVIEW:

- The Revenue Commissioner continues to insure 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.
- Although the statutory deadline for submitting annual property tax digests is August 1st, historically 5% of the counties actually meet this deadline. To increase compliance, the Department has taken the initiative to encourage local tax officials to complete their work more expediently so as to allow taxpayers to receive property tax bills timely and provide for state property tax collections to be deposited in the state treasury more quickly. As a result of this initiative, state property tax collections for November 2003 were 68% higher than the collections for December 2002, partly due to the Department's push to receive digests sooner. The Department will continue to review the problems counties are encountering in submitting timely digests to encourage even better compliance in meeting the statutory deadline for tax year 2004.
- Of the 53 counties falling in the 2002 review year, only 6 county ad valorem tax digests failed to have an acceptable overall average assessment ratio, compared to 15 counties in 2001. As a result of the 2002 reviews, \$41,265 in additional state tax was assessed these 6 counties.
- Of the other 106 non-review counties, 22 county ad valorem tax digests failed to have an acceptable overall average assessment ratio, compared to 17 in 2001. As a result, additional state tax in the amount of \$267,590 was assessed these 22 counties.
- The average level of assessment, as measured by the Median, has fallen slightly from 37.65% in tax year 1996 to 37.42% for tax year 2002. Even so, the assessment level remains within the acceptable standard of 36.00% to 44.00%.
- The average level of uniformity, as measured by the Coefficient of Dispersion, has decreased from 14.18% in 1996 to 12.02% for 2002, indicating continued improvement in equity and uniformity.
- The average level of assessment bias, as measured by the Price Related Differential, has also shown continued improvement; a measure of 101.19% in 2002, compared to 102.96% in 1996.
- Assessed values reached a high of 238.4 billion in 2002 or an 8.3% increase from the values reported in 2001; while the 2002 average millage rate of 25.01 increased 3.4% from 2001.

PUBLIC UTILITIES:

- The statewide average equalization ratio for public utility property increased from 36.69% in 2002 to 37.55% in 2003.
- Equalization ratios for 90 of the 159 counties were proposed at a ratio less than 40%. This was an increase from the 82 counties whose proposed ratio was less than 40% in 2002.
- For the past few years, the Department has been hindered from providing public utility values and equalization ratios to the counties in a timely fashion, due to the public utility companies' delay in filing timely returns, lack of staff within the Property Tax Division, and litigation issues. In an effort to insure that the Department does not contribute to counties' inability to submit timely digests in the future, a full review of our procedures is underway and we expect to be able to produce timely public utility values beginning with tax year 2004.

PREFERENTIAL AGRICULTURAL ASSESSMENT:

- Since the implementation of Preferential Agricultural Assessment in 1984, the number of parcels in this program has risen from approximately 10,000 to approximately 18,000; the amount of value eliminated from the digests has increased from 86.9 million to 182 million; and the total tax dollars lost by the state and local governments has increased from 1.6 million to approximately 4.8 million. While this is typically thought to be a tax loss, the actual affect is that of a shift of the tax burden from taxpayers within this property class to other property class taxpayers. Even so, we are beginning to see a slight decline in this program caused by the increase in fair market values at the local level and the advantages in Conservation Use Valuation.

CONSERVATION USE VALUATION:

- Since the implementation of Conservation Use Valuation in 1992, the number of parcels in this program has risen from approximately 16,000 to more than 84,000; the amount of value eliminated from the digests has increased from 86.98 million to approximately 3.6 billion; and the total tax dollars lost by local government has increased from 8.9 million to more than 90 million. While this is typically thought to be a tax loss, the actual affect is that of a shift of the tax burden from taxpayers within this property class to other property class taxpayers. These dramatic increases are expected to continue to grow as property valuations increase.

TIMBER TAXATION:

- From 1992 to 1998, values reported for timber sales and harvests increased steadily, however, since 1998, values have shown a downward trend and took a sharp down turn in 2002; an indication of the depressed timber market. County and School revenues also declined from 17.2 million in 2001 to 12.9 million in 2002, a 33% decrease.

SUMMARY:

- The Department desires to provide the legislature with all information necessary for the proper evaluation of legislative impact and implementation of property tax policies and 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, homeowner tax relief grants and increased homestead exemptions that provide financial assistance to the citizens of Georgia during these hard economic times.
- To insure that the statutory responsibilities of the Department are administered properly, a change in the management within the Property Tax Division has occurred with the appointment of a new Director, Ms. Sha Hester. Additionally, the Commissioner has named Mr. Donn Massey, Revenue Program Manager, as an oversight advisor to assist Ms. Hester with the review of the Division's current practices and procedures. This review and development of necessary changes will insure improved compliance with statutory deadlines, fair and equitable property valuations, collection and depositing of state tax in a more timely manner, and overall enforcement of the property tax and unclaimed property laws enacted by the General Assembly. We intend to accomplish our goal of administering Property Tax in a cost effective and fair manner by consolidating resources and staffing to better utilize the appropriations provided to the Department.

Reporting Requirements

The Commissioner's responsibility for continuing to provide the General Assembly with the effect of property tax administration and the continued enactment of laws created by legislation and administered by the Department of Revenue, Property Tax Division are as follows:

- O.C.G.A. Section 48-5-349.5 requires the 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. This code section provides for 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. Section 48-5-7.1 requires the 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 at 75% of the value under this program and this report analyzes the effect of this program on taxpayers and levying authorities.
- O.C.G.A. Section 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 using 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, through the Property Tax Division, has been given the statutory duty of reviewing county tax digests to determine if the digests meet the criteria mandated in statute case laws and regulation for level of assessment¹, uniformity² and equalization³.

Article 5A of Chapter 5 of Title 48 establishes the procedure for the Commissioner to equalize county property tax digests between and within counties and compel county boards of tax assessors to make adjustments in property valuations so as to insure uniformity and equity.

As directed by the legislature, the Commissioner has adopted a three-year 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 are subject to extensive statistical testing. Counties, which do not meet the criteria, 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 any county's digest as being reasonably uniform and equalized if the digest 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 any digest when it is found to be reasonably uniform and equalized by having met the following state established standards:

the average level of assessment for each class of property meets the state standards of 36% to 44%;

the average measure of overall equalization, the *coefficient of dispersion*⁴, 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*⁵, meets the state standard of 95% to 110%.

The Commissioner conditionally approves the digest and assesses a penalty of \$5.00 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. If the overall average assessment level does not meet state standards, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment level and the amount the digest actually produces for collection purposes.

For those counties submitting their digest during a non-review year, digests are evaluated by the Commissioner based on the overall average assessment ratio deviation from the proper assessment ratio

¹ The comparison of an individual property's actual sales price versus its assessed value is a measure of the level of assessment. The ratio required by state statute is 40%.

² The measurement of quality of the results produced by a county's valuation program will determine if properties are valued in a uniform manner.

³ Equalization is the measure of equality of assessment. In order to possess good equalization, a county tax digest should value all properties at about the same level of assessment.

⁴ The coefficient of dispersion is the statistical representation of equalization.

⁵ The price-related differential is the statistical measure of assessment bias. This demonstrates whether lower or higher priced properties are more accurately assessed.

of 36% to 44%.

If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36% to 44%, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment rate and the amount the digest actually produces for collection purposes.

Beginning with the 2000 tax year digest reviews, in order to measure the compliance of each county in meeting state standards for digest approval, the Commissioner utilizes the information provided by the State Auditor from the sales ratio studies developed for each county. Each county's ratio study measures the statistical standards of level of assessment, uniformity and equalization.

The review of the 53 counties falling within the 2002 review year resulted in only 6 counties being subject to additional state tax for failure to have an acceptable overall average assessment ratio. There were no counties subject to the \$5 per parcel penalty for having continuing deficiencies since the last review year.

**TABLE 1 – Additional State Tax Assessed
2002 Review Year Counties**

COUNTY	ADDITIONAL STATE TAX ASSESSED
Bleckley	4,814
Candler	9,010
Chattooga	16,360
Early	7,505
Echols	1,678
Taliaferro	1,898
TOTAL	41,265

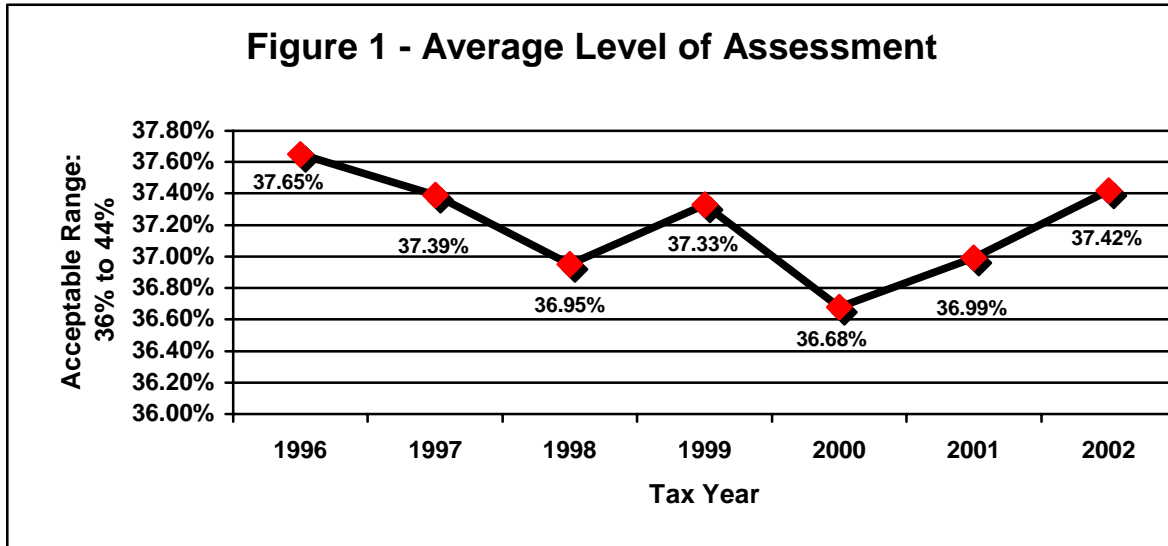
 The review of 104 of the 106 non-review counties resulted in 22 counties being assessed additional state tax. Two counties, Franklin & Glynn, are not represented, as the State Auditor has not provided the results of the sales ratio study as of the date of this report:

**TABLE 2 – Additional State Tax Assessed 2002 Non-
Review Year Counties**

COUNTY	ADDITIONAL STATE TAX ASSESSED	COUNTY	ADDITIONAL STATE TAX ASSESSED
Baldwin	37,965	Heard	8,543
Banks	15,130	Jasper	13,908
Brantley	5,755	McIntosh	14,737
Bryan	17,780	Miller	4,825
Catoosa	34,452	Morgan	20,622
Charlton	8,036	Quitman	1,279
Clay	1,886	Sumter	25,260
Emanuel	10,981	Toombs	9,607
Evans	5,083	Webster	3,171
Glascock	3,330	Wheeler	2,403
Hancock	7,028	White	15,809
		TOTAL	267,590

Several graphs are being included on the following pages to provide a visual indication of the various measurable statistical standards since 1996:

- Figure 1** - This graph indicates that, even though the average Median Ratio has fallen from 37.65% in 1996 to 37.42% in 2001, the assessment level remains within the acceptable standard of 36% to 44%. In general, Georgia law requires taxes to be assessed at 40% of the fair market value of the property. So the overall level of assessment is a measure of the effectiveness of the county's valuation program.



- Figure 2** – This graph shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Case law indicates that this is the most important measure of fairness within a taxing jurisdiction. Since 1996, this statistical average has decreased from 14.18% to 12.02% for 2002, demonstrating continued improvement, although compared to tax year 2001, the statistical average shows that assessments are not as uniform.

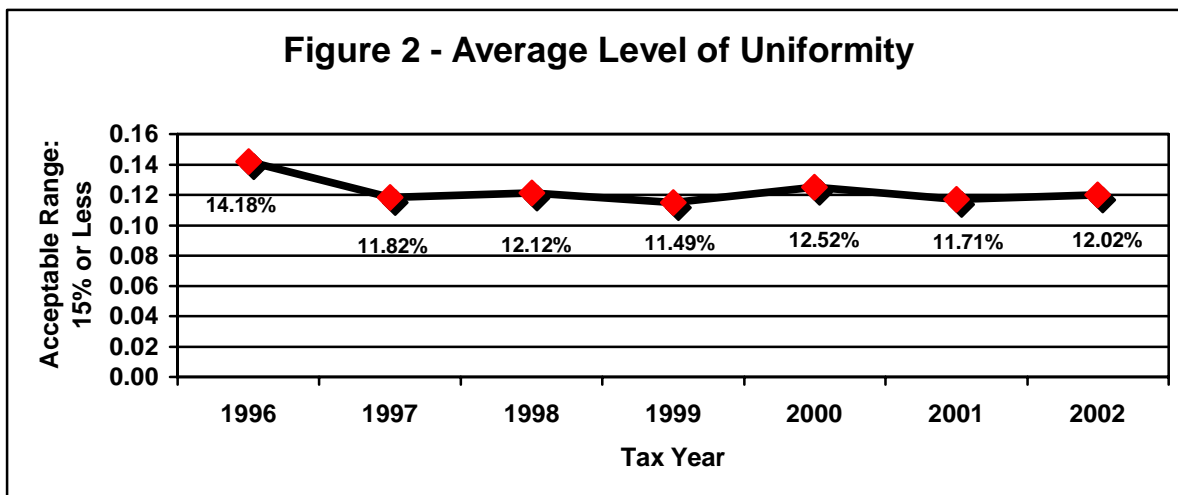
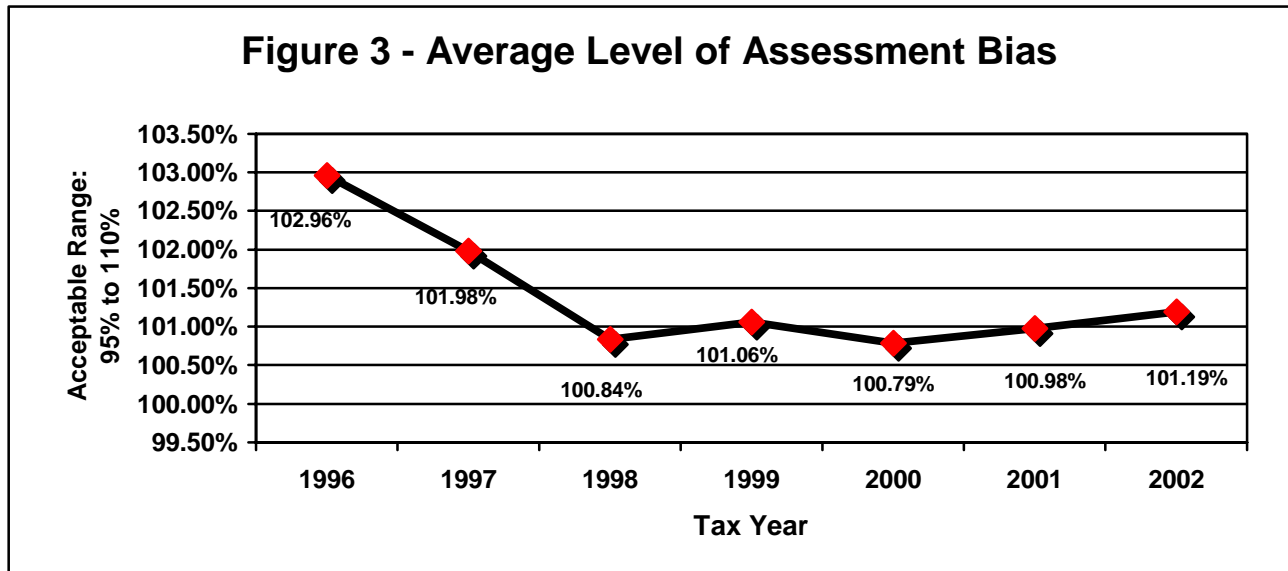


Figure 3 - This chart shows the past seven years average assessment bias, as measured by the Price Related Differential. This standard has also shown continued improvement from 1996 when the average was 102.96% to the 2002 average of 101.19%.



Value and Revenue

Since the implementation of the new digest review procedures, counties have been performing either total or partial revaluations and updates to properties in order to conform to the state standards for acceptable digests. In doing these revaluations and updates, property values have increased significantly since 1996 as shown in **Figure 4**. These figures do not include Glynn County, as the 2002 tax digest information is not available at this time.

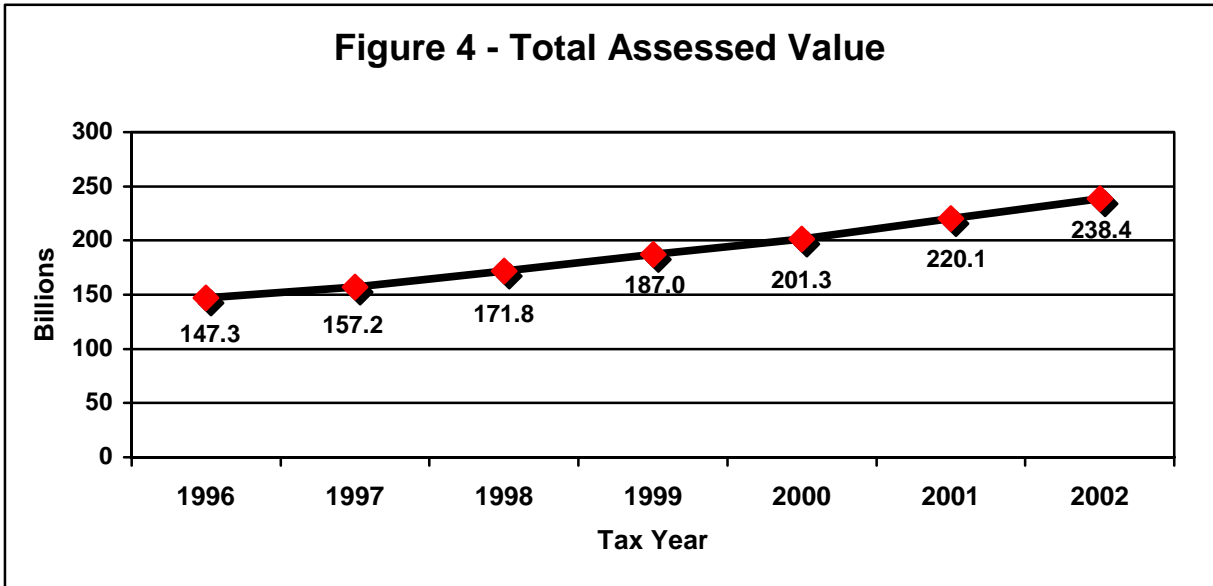


Figure 5 shows the average millage since 1996, excluding Glynn County whose 2002 millage rate is not available at this time. And while the average millage rate had been declining in recent years, the 2002 rate indicates that counties and schools have again started increasing millage rates.

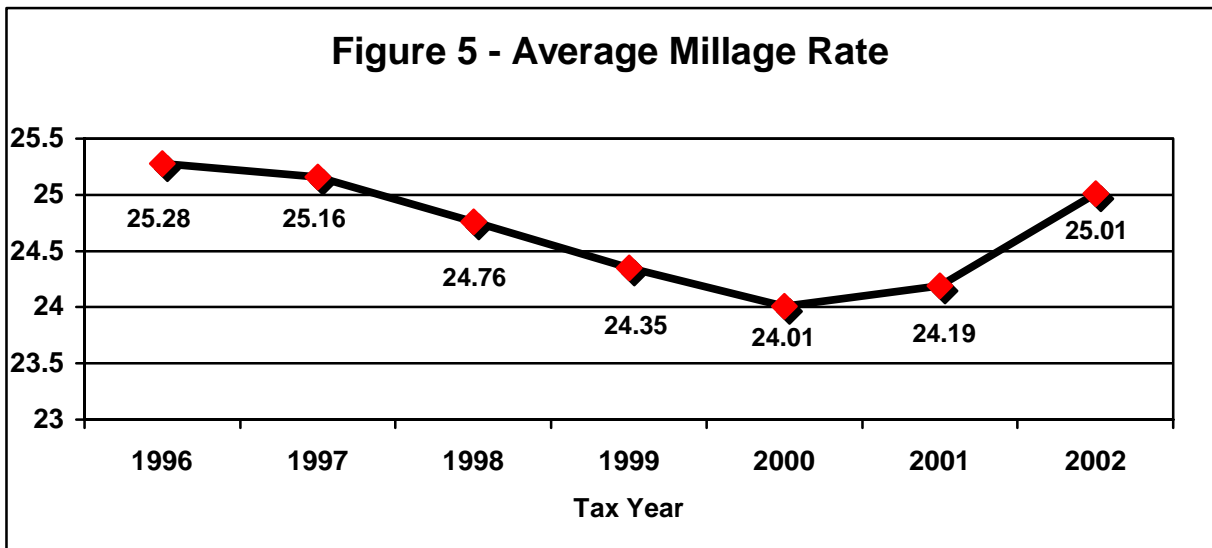
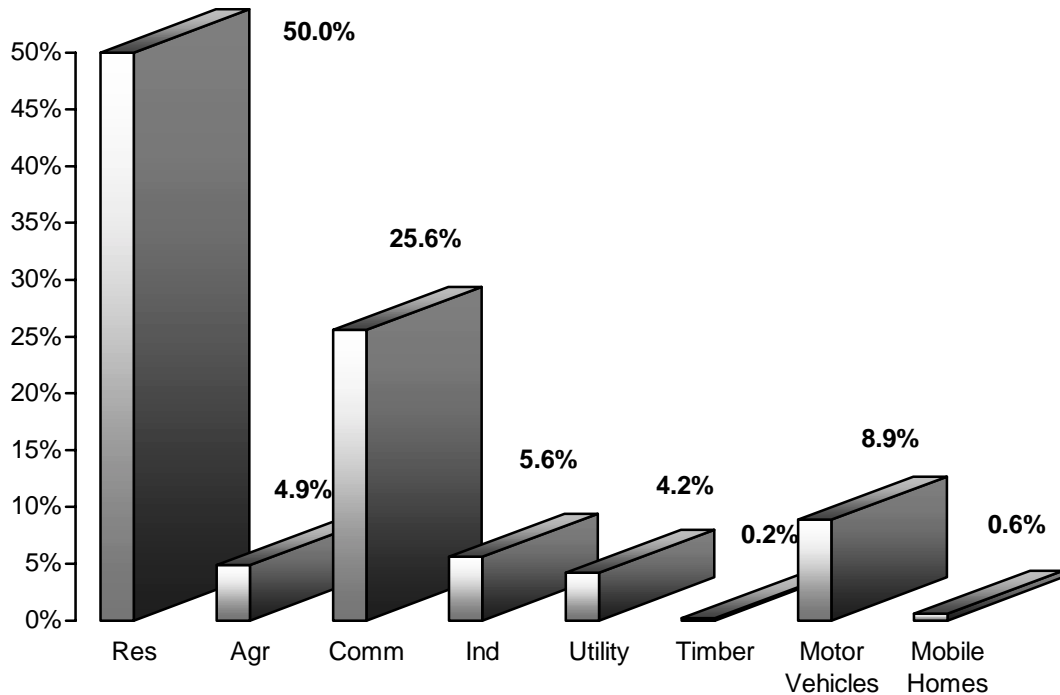


Figure 6 below shows the percentage breakdown, by property class, of the values reported on the 2002 tax digests, excluding Glynn County, whose 2002 tax digest information is not available at this time.

Figure 6 – Percentage of 2002 Values To Total Value by Property Class



Property tax continues to be the primary revenue source for local governments. Currently, approximately 7.1 billion in revenue is collected from property taxes in Georgia. Because there is limited Department involvement in the collection of city taxes, this report does not focus on this tax type. **Figures 7 and 8** show the total revenues and the revenue breakdown by tax type generated from the 1996 through 2002 tax digests. **Figures 9 through 13** show the amount of tax revenue and a 5-year comparison for county and sschool tax purposes.

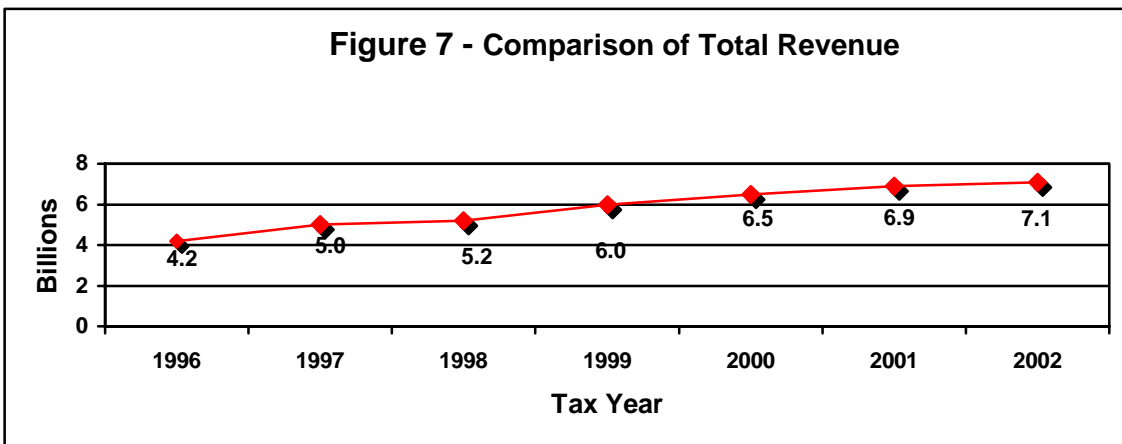


Figure 8 - 2002 Percentage of Total Revenue By Tax Type - In Billions

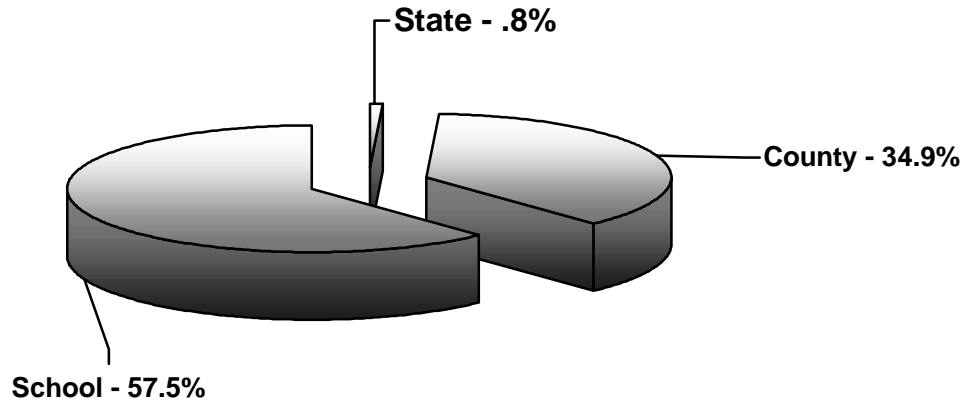


Figure 9 - 2002 County Tax Revenue By Property Class Millions

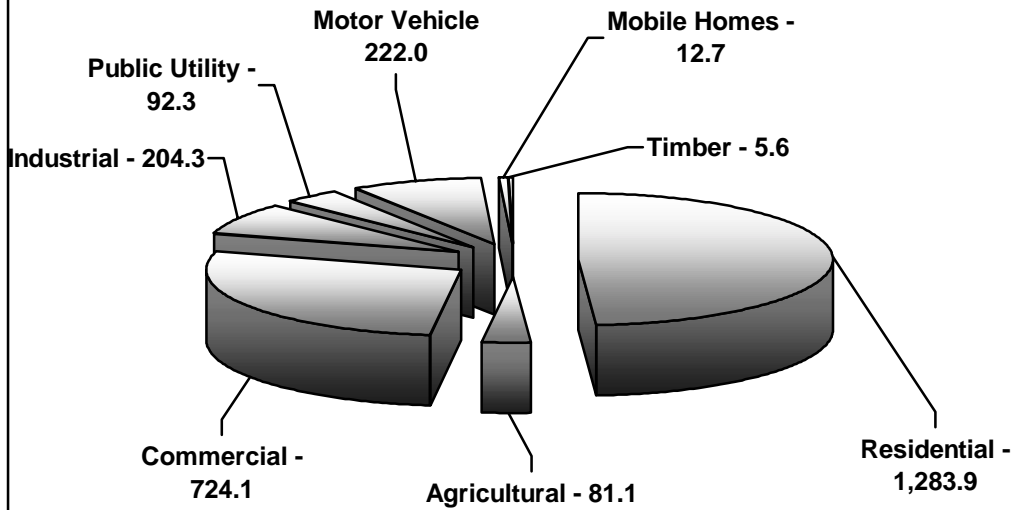
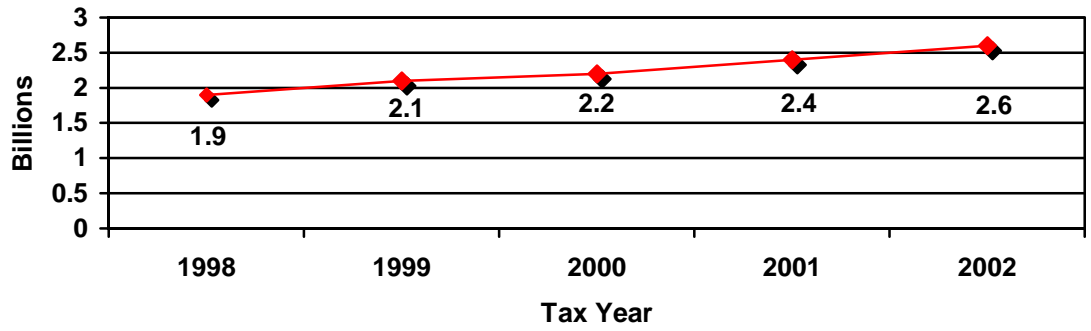


Figure10 - 5 Year Comparison of County Tax Revenue



**Figure 11 - 2002 School Tax Revenue By Property Class
Billions**

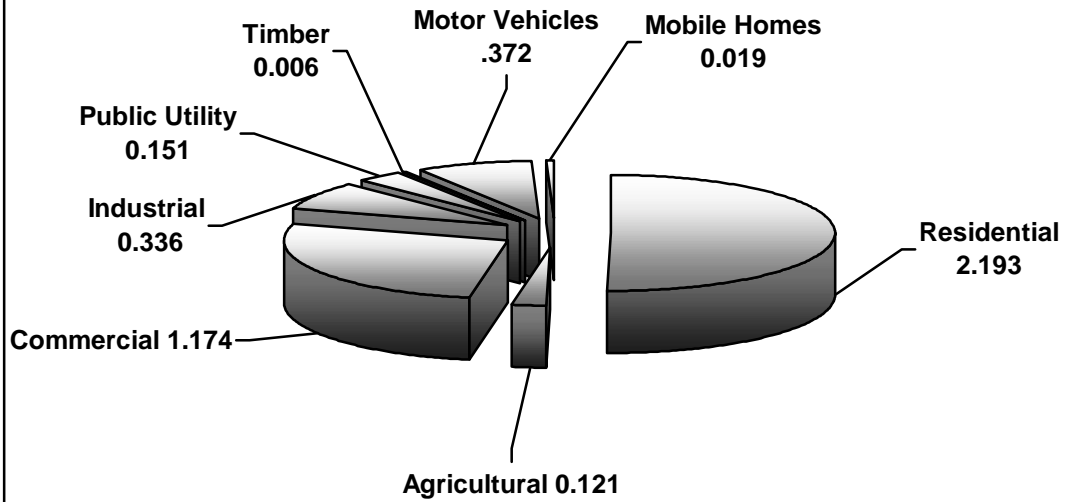
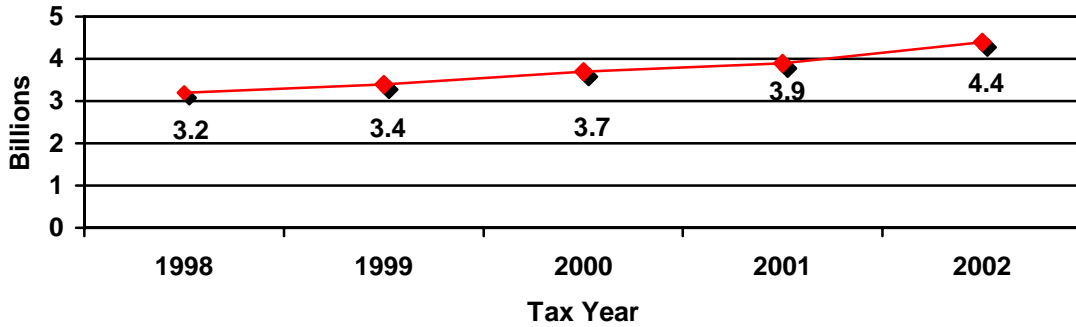
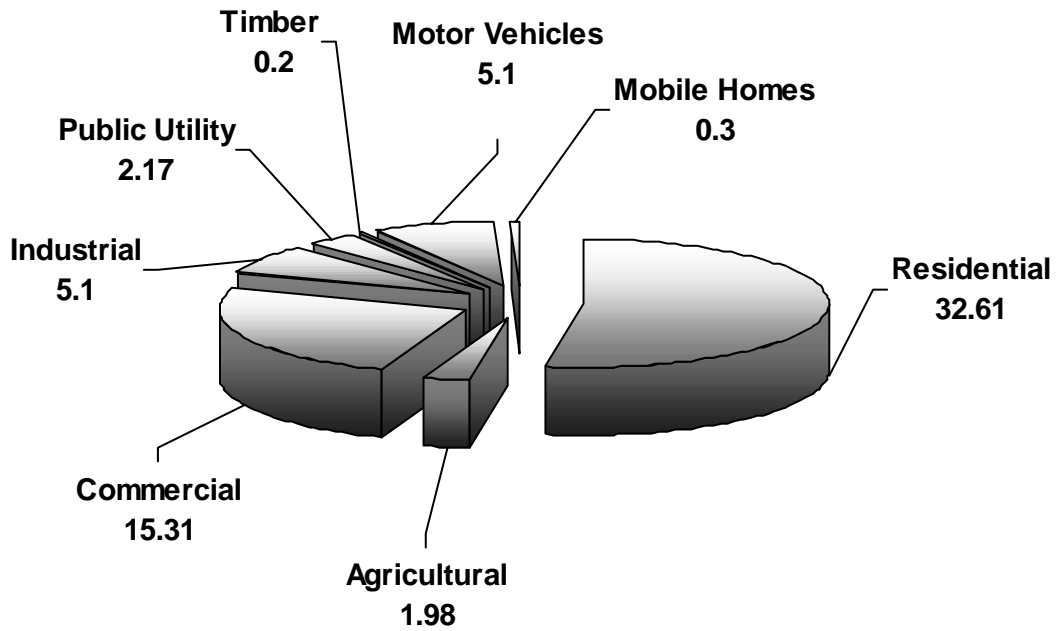


Figure 12 - 5 Year Comparison of School Tax Revenue



**Figure 13 - 2002 State Tax Revenue By Property Class
Millions**



Public Utilities

O.C.G.A. Section 48-2-18 requires the Commissioner to annually propose assessments for public utility property and to insure 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 their properties indicating location, description, type of property and valuation. The Commissioner's staff inspects these returns to insure the accuracy of each utility company's declarations.

The location of the property must include the county within which it is located, the tax district within that county, (i.e. County, City, etc) and a physical address such as a street name. These property returns also include a physical description of the property. The utility company is required to identify the property's designated type, operating or non-operating. Operating property is defined as any property required, directly or indirectly, for the operation of the utility. Non-operating property would then be any property not required for the operation of the utility.

In determining each county's proposed assessments for 2003 public utilities and airlines, the Commissioner utilized the equalization ratios using 2002 digest values certified by the county tax commissioners and ratio statistics developed by the State Auditor. This method insured that proposed public utility values were set at the same overall average assessment level as other properties.

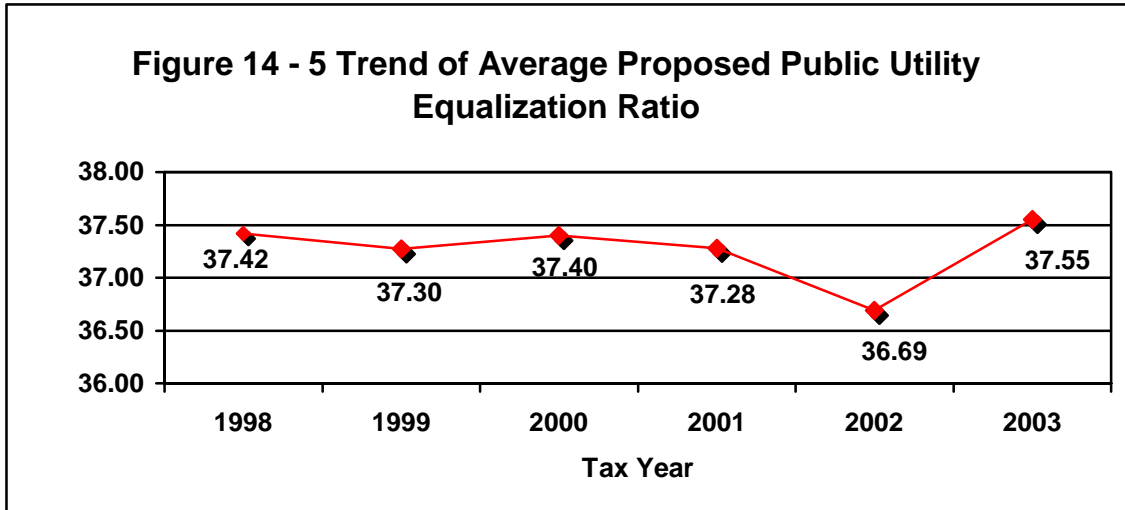
Once the State Board of Equalization approved these values and equalization ratios, assessments were issued to the counties and utility companies. Each county board of tax assessors then determined the final assessment of utility properties by either accepting the State's proposed equalization ratio or substituting their own in issuing assessment notices to the utility companies.

Table 3 on the following page shows each county's 2003 equalization ratio as proposed by the State Board of Equalization.

Table 3 – 2003 Public Utility Equalization Ratios

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Appling	37.23	Dade	37.07	Jefferson	37.40	Richmond	40.00
Atkinson	36.40	Dawson	40.00	Jenkins	40.00	Rockdale	37.85
Bacon	37.05	Decatur	40.00	Johnson	40.00	Schley	37.36
Baker	36.92	Dekalb	36.94	Jones	40.00	Screven	36.48
Baldwin	30.08	Dodge	40.00	Lamar	40.00	Seminole	40.00
Banks	33.49	Dooly	40.00	Lanier	36.82	Spalding	40.00
Barrow	40.00	Dougherty	40.00	Laurens	40.00	Stephens	36.08
Bartow	40.00	Douglas	40.00	Lee	37.43	Stewart	40.00
Ben Hill	40.00	Early	35.72	Liberty	36.18	Sumter	32.56
Berrien	36.78	Echols	35.89	Lincoln	40.00	Talbot	40.00
Bibb	37.77	Effingham	40.00	Long	40.00	Taliaferro	33.98
Bleckley	34.91	Elbert	36.50	Lowndes	37.81	Tattnall	40.00
Brantley	34.68	Emanuel	34.44	Lumpkin	40.00	Taylor	40.00
Brooks	37.11	Evans	35.08	Macon	36.15	Telfair	37.41
Bryan	35.18	Fannin	36.31	Madison	40.00	Terrell	36.26
Bulloch	37.75	Fayette	37.83	Marion	40.00	Thomas	40.00
Burke	40.00	Floyd	40.00	McDuffie	40.00	Tift	36.29
Butts	40.00	Forsyth	40.00	McIntosh	30.47	Toombs	35.43
Calhoun	37.81	Franklin	37.55	Meriwether	40.00	Towns	36.94
Camden	37.26	Fulton	36.14	Miller	33.06	Treutlen	40.00
Candler	30.22	Gilmer	36.24	Mitchell	37.26	Troup	40.00
Carroll	37.59	Glascocock	31.34	Monroe	36.27	Turner	36.04
Catoosa	34.80	Glynn	37.55	Montgomery	40.00	Twiggs	40.00
Charlton	32.92	Gordon	37.69	Morgan	32.91	Union	37.97
Chatham	40.00	Grady	37.23	Murray	40.00	Upson	36.26
Chattahoochee	40.00	Greene	40.00	Muscogee	40.00	Walker	36.89
Chattooga	40.00	Gwinnett	37.28	Newton	37.45	Walton	37.11
Cherokee	40.00	Habersham	40.00	Oconee	40.00	Ware	40.00
Clarke	40.00	Hall	36.03	Oglethorpe	37.22	Warren	40.00
Clay	35.04	Hancock	33.11	Paulding	40.00	Washington	36.47
Clayton	37.35	Haralson	40.00	Peach	40.00	Wayne	40.00
Clinch	40.00	Harris	40.00	Pickens	40.00	Webster	30.10
Cobb	40.00	Hart	40.00	Pierce	40.00	Wheeler	35.59
Coffee	40.00	Heard	34.53	Pike	36.99	White	35.93
Colquitt	40.00	Henry	40.00	Polk	37.90	Whitfield	36.43
Columbia	40.00	Houston	37.81	Pulaski	40.00	Wilcox	36.32
Cook	40.00	Irwin	36.09	Putnam	40.00	Wilkes	40.00
Coweta	36.94	Jackson	40.00	Quitman	35.43	Wilkinson	37.55
Crawford	36.97	Jasper	32.33	Rabun	36.20	Worth	40.00
Crisp	37.07	Jeff Davis	37.50	Randolph	37.26	STATE AVG	37.55

Figure 14 below shows the trend of the statewide proposed public utility equalization ratios. This graph indicates that the average proposed public utility ratio has improved as a result of the counties' efforts in maintaining values at an acceptable assessment level. Furthermore, this type property, appraised by the Department, is more closely being assessed at the same level as those types of property appraised at the local county level.



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 new legislation provided for a 30% level of assessment or 75% of the value at which other taxable real property is assessed.

In making application for preferential assessment, qualifying taxpayers must have signed a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership were allowed, provided the property was transferred to another qualifying entity that agreed to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant was breached and a penalty imposed. Penalties ranged from 15 times the tax savings if the breach occurred during the first year of the covenant, to a minimum of 3 times the tax savings if a breach occurred during the tenth year of the covenant.

Fiscal Impact

The **Table 4** below shows for each tax year, since the beginning of this program, the statewide number of parcels, the total value eliminated, the total tax dollar loss, and the percentage change of each category.

Table 4 - Preferential Agricultural Assessment Fiscal Impact

YEAR	PARCELS	PERCENT CHANGE	TOTAL VALUE ELIMINATED	PERCENT CHANGE	TOTAL TAX DOLLAR LOSS	PERCENT CHANGE
1984	10,001	N/A	86,969,884	N/A	1,588,974	N/A
1985	11,839	+ 18.4	105,327,904	+ 21.1	1,992,707	+ 25.4
1986	12,642	+ 6.8	115,411,332	+ 9.6	2,227,704	+ 11.8
1987	13,446	+ 6.4	119,970,016	+ 3.9	2,370,396	+ 6.4
1988	15,306	+ 13.8	134,584,711	+ 12.2	2,864,733	+ 20.9
1989	16,978	+ 10.9	148,115,075	+ 10.1	3,782,095	+ 32.0
1990	19,947	+ 17.5	176,780,216	+ 19.4	4,010,259	+ 6.0
1991	23,086	+ 15.7	204,261,412	+ 15.5	4,657,783	+ 16.1
1992	23,243	+ .7	180,985,796	- 11.4	4,232,187	- 9.1
1993	18,388	- 20.9	145,151,076	- 9.8	3,542,375	- 16.3
1994	17,836	- 3.0	137,170,751	- 5.5	3,362,403	- 5.1
1995	22,226	+ 24.6	165,278,063	+ 20.5	4,249,807	+ 26.4
1996	23,501	+ 5.7	174,157,485	+ .4	4,410,076	+ 3.8
1997	23,915	+ 1.8	181,350,311	+ 4.1	4,654,542	+ 5.5
1998	23,340	- 2.4	189,169,970	+ 4.3	4,701,626	+ 1.01
1999	22,634	-3.02	191,204,332	+1.08	4,760,183	+1.25
2000	22,449	- .82	191,352,938	+ .08	4,824,066	+1.34
2001	20,582	-8.32	195,076,035	+1.95	5,011,186	+ .88
2002	18,302	-12.46	182,041,147	-6.68	4,768,802	-4.84

The Department will continue to monitor this program and provide data each year.

Table 5 on the following page illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2002.

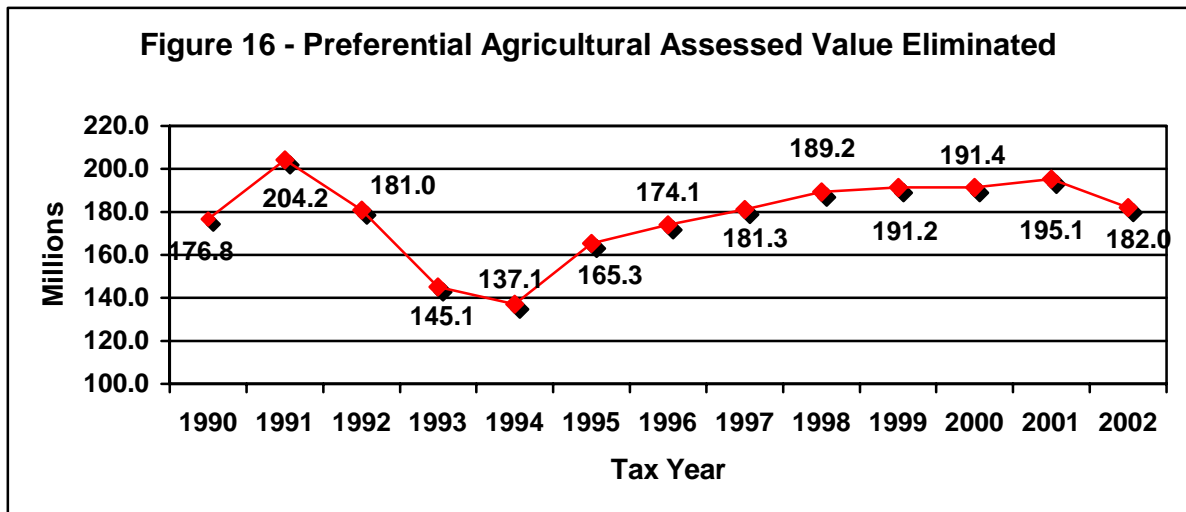
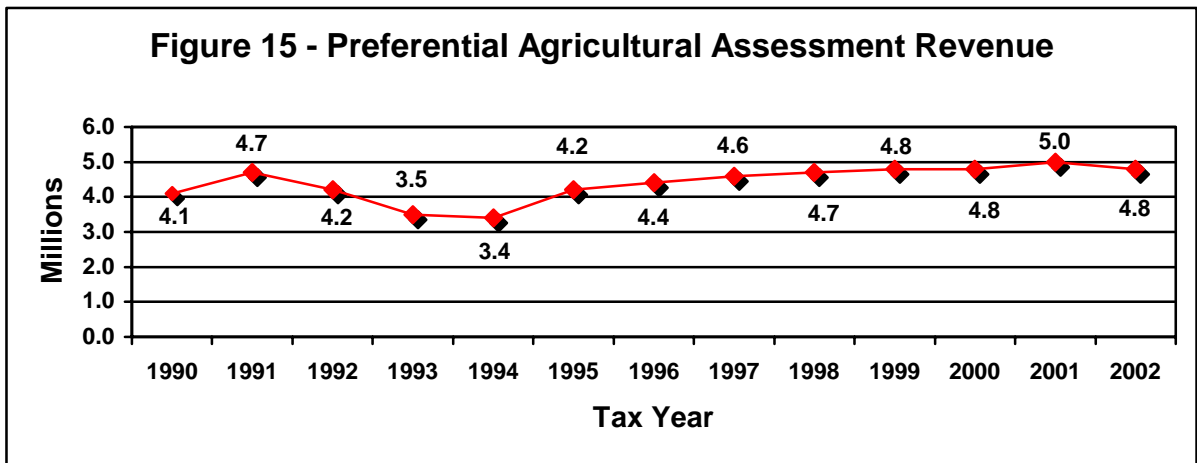
TABLE 5 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2002

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	457	2,373,613	593	23,024	36,316	949	60,882
ATKINSON	368	2,366,014	59	40,033	36,084	0	76,709
BACON	87	638,103	160	8,085	7,976	0	16,221
BAKER	301	3,854,373	964	51,850	64,908	0	117,722
BALDWIN	30	356,646	89	4,465	6,651	0	11,205
BANKS	31	432,654	108	3,546	5,300	0	8,954
BARROW	3	22,954	6	123	434	37	600
BARTOW	43	591,557	148	4,581	10,766	0	15,495
BEN HILL	45	432,458	108	5,855	7,105	0	13,068
BERRIEN	498	3,206,570	802	46,495	35,272	0	82,569
BIBB	8	41,700	10	549	707	107	1,373
BLECKLEY	34	414,147	104	4,141	5,073	0	9,318
BRANTLEY	114	551,199	138	9,640	8,434	326	18,538
BROOKS	545	4,814,318	1,204	55,496	75,296	30	132,026
BRYAN	23	181,234	45	1,477	3,079	0	4,601
BULLOCH	39	457,369	114	4,281	4,336	0	8,731
BURKE	571	5,541,226	1,385	30,480	70,651	14,605	117,121
BUTTS	20	89,828	22	1,638	1,527	0	3,187
CALHOUN	345	3,948,077	987	51,639	59,024	0	111,650
CAMDEN	22	251,516	63	4,276	3,760	176	8,275
CANDLER	145	904,404	226	15,260	14,018	0	29,504
CARROLL	67	823,055	206	5,128	14,897	0	20,231
CATOOSA	20	166,172	42	626	2,534	0	3,202
CHARLTON	48	347,360	87	5,249	5,348	2,314	12,998
CHATHAM	0	0	0	0	0	0	0
CHATTAHOOCHEE	14	196,585	49	1,427	2,398	0	3,874
CHATTOOGA	35	449,258	112	3,716	4,714	0	8,542
CHEROKEE	0	0	0	0	0	0	0
CLARKE	0	0	0	0	0	0	0
CLAY	219	1,793,597	448	34,886	19,461	0	54,795
CLAYTON	0	0	0	0	0	0	0
CLINCH	159	1,190,393	298	15,927	16,666	5,655	38,546
COBB	0	0	0	0	0	0	0
COFFEE	107	1,094,765	274	8,517	17,552	0	26,343
COLQUITT	43	455,280	114	5,186	4,052	1,216	10,568
COLUMBIA	9	173,436	43	1,336	2,980	0	4,359
COOK	8	93,751	23	850	1,233	0	2,106
COWETA	8	77,249	19	336	1,386	158	1,899
CRAWFORD	100	1,163,094	291	14,027	17,446	0	31,764
CRISP	416	2,785,593	696	39,667	50,600	3,818	94,781
DADE	67	586,775	147	3,315	8,209	0	11,671
DAWSON	7	228,302	57	2,086	3,001	0	5,144
DECATUR	367	4,228,606	1,057	39,072	49,432	0	89,561
DEKALB	1	45,190	11	648	993	47	1,699
DODGE	95	1,107,803	277	11,687	10,746	0	22,710
DOOLY	237	3,090,048	773	47,123	48,668	0	96,564
DOUGHERTY	23	902,500	226	9,619	15,839	7,030	32,714
DOUGLAS	1	25,221	6	195	492	0	693
EARLY	452	3,738,477	935	42,222	59,816	0	102,973
ECHOLS	5	43,921	11	607	694	0	1,312
EFFINGHAM	5	43,815	11	371	707	65	1,154
ELBERT	59	799,484	200	6,406	13,277	0	19,883
EMANUEL	225	2,280,616	570	23,559	20,708	3,296	48,133
EVANS	151	1,398,257	350	9,305	15,381	0	25,036
FANNIN	1	5,750	1	34	74	0	109
FAYETTE	0	0	0	0	0	0	0
FLOYD	29	233,375	58	1,832	4,129	0	6,730
FORSYTH	17	313,560	78	1,091	5,480	314	6,963
FRANKLIN	3	60,210	15	432	764	0	1,211
FULTON	16	585,640	146	7,501	10,993	2,480	21,120
GILMER	0	0	0	0	0	0	0
GLASCOCK	137	90,852	227	14,473	12,910	0	27,610
*GLYNN	NO	FIGURES	AVAILABLE	FOR	2002		
GORDON	82	1,402,394	351	6,774	21,232	0	28,357
GRADY	354	6,764,376	1,691	63,044	87,260	0	151,995

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
GREENE	36	495,828	124	4,254	5,454	1	9,833
GWINNETT	0	0	0	0	0	0	0
HABERSHAM	58	1,032,505	258	8,379	10,532	620	19,789
HALL	0	0	0	0	0	0	0
HANCOCK	462	2,947,642	737	106,882	40,176	0	147,795
HARALSON	63	474,026	119	5,040	6,047	0	11,206
HARRIS	83	926,570	232	7,320	15,344	0	22,896
HART	32	645,130	161	3,206	8,186	0	11,553
HEARD	70	778,308	195	7,393	11,810	0	19,398
HENRY	4	58,560	15	648	1,213	176	2,052
HOUSTON	27	637,154	159	6,334	7,493	0	13,986
IRWIN	468	3,581,045	895	46,160	59,768	3402	110,225
JACKSON	45	735,818	184	6,451	12,877	1680	21,192
JASPER	47	1,502,044	376	22,175	25,295	0	47,846
JEFF DAVIS	73	1,040,049	260	7,948	13,251	0	21,469
JEFFERSON	81	1,023,747	256	12,991	131,865	0	26,433
JENKINS	271	1,614,877	404	24,258	22,366	0	47,028
JOHNSON	21	240,410	60	3,642	2,825	0	6,527
JONES	29	418,276	105	3,877	5,140	0	9,122
LAMAR	16	256,312	64	2,196	3,622	0	5,882
LANIER	165	1,187,484	297	11,554	20,377	0	32,228
LAURENS	158	1,385,531	346	9,329	18,077	0	27,752
LEE	64	1,796,495	449	25,061	27,930	0	53,440
LIBERTY	42	377,974	94	4,231	6,612	1486	12,423
LINCOLN	15	282,886	71	2,520	3,395	313	6,299
LONG	87	994,100	249	17,535	15,607	0	33,391
LOWNDES	0	0	0	0	0	0	0
LUMPKIN	1	2,078	1	16	28	0	45
MACON	341	2,905,628	726	35,691	49,454	0	85,871
MADISON	160	2,113,130	528	21,423	35,670	507	58,128
MARION	171	1,414,895	354	10,965	19,455	0	30,774
MCDUFFIE	57	680,885	170	5,311	9,873	0	15,354
MCINTOSH	22	95,271	24	1,119	1,448	71	2,662
MERIWETHER	108	1,117,602	279	8,974	18,633	0	27,886
MILLER	102	1,070,586	268	16,144	17,857	0	34,269
MITCHELL	117	1,990,668	498	33,051	19,212	0	52,761
MONROE	17	312,751	78	2,846	3,747	0	6,671
MONTGOMERY	195	1,469,354	367	11,018	20,378	0	31,763
MORGAN	21	421,060	15	4,737	6,737	0	11,579
MURRAY	9	107,653	27	515	1,376	0	1,918
MUSCOGEE	14	131,966	33	1,846	3,084	0	4,963
NEWTON	1	1,690	0	16	31	3	50
OCONEE	2	10,018	3	85	164	0	252
OGLETHORPE	185	2,815,409	704	15,162	33,785	0	49,651
PAULDING	5	214,742	54	1,525	3,966	0	5,545
PEACH	18	165,846	41	2,488	2,654	0	5,183
PICKENS	36	668,742	167	4,066	10,004	0	14,237
PIERCE	302	2,427,864	607	15,333	38,530	0	54,470
PIKE	1	20,380	5	208	249	0	462
POLK	30	311,345	78	2,936	4,056	0	7,070
PULASKI	79	928,738	232	10,848	10,811	697	22,588
PUTNAM	21	467,098	117	3,823	5,437	0	9,377
QUITMAN	29	107,556	27	1,389	1,571	0	2,987
RABUN	2	32,640	8	318	271	0	597
RANDOLPH	132	1,135,147	284	13,122	18,333	0	31,739
RICHMOND	11	90,239	23	619	1,791	180	2,613
ROCKDALE	72	440,610	110	5,146	10,081	0	15,337
SCHLEY	110	1,237,545	309	14,096	19,442	0	33,847
SCREVEN	558	8,553,004	2,138	85,958	93,655	0	181,751
SEMINOLE	222	2,727,816	682	37,169	40,579	2728	81,158
SPALDING	35	539,163	135	6,421	10,001	1666	18,223
STEPHENS	2	14,370	4	143	214	0	361
STEWART	107	1,439,633	360	15,188	13,527	0	29,075
SUMTER	565	4,954,206	1,239	56,875	73,768	3934	135,816
TALBOT	56	603,955	151	9,995	8,504	0	18,650
TALIAFERRO	219	1,913,335	478	29,123	25,620	0	55,221
TATNALL	411	4,468,312	1,117	50,336	58,401	1475	111,329
TAYLOR	140	1,716,505	429	14,489	20,598	0	35,516
TELFAIR	434	2,497,349	624	22,064	31,217	0	53,905
TERRELL	92	984,091	246	12,990	12,429	0	25,665
THOMAS	41	2,878,906	720	15,258	35,494	5800	57,272

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
TIFT	1	5,392	1	61	74	2	138
TOOMBS	171	883,019	221	5,737	11,381	883	18,222
TOWNS	0	0	0	0	0	0	0
TREUTLEN	123	1,168,187	292	15,012	10,701	0	26,005
TROUP	74	643,039	161	5,678	11,433	0	17,272
TURNER	47	568,194	142	8,870	7,671	0	16,683
TWIGGS	45	388,670	97	5,322	6,782	0	12,201
UNION	0	0	0	0	0	0	0
UPSON	12	209,154	52	2,809	3,273	0	6,134
WALKER	31	402,917	101	927	6,668	0	7,696
WALTON	21	361,602	90	3,646	6,473	0	10,209
WARE	348	1,578,296	395	26,673	24,604	0	51,672
WARREN	259	2,044,520	511	23,512	30,224	0	54,247
WASHINGTON	146	1,972,197	493	16,523	34,729	0	51,745
WAYNE	213	1,620,478	405	19,191	25,117	0	44,713
WEBSTER	115	1,130,206	283	16,982	19,942	0	37,207
WHEELER	369	2,057,896	514	30,110	23,666	0	54,290
WHITE	10	118,666	30	807	1,764	0	2,601
WHITFIELD	140	1,339,398	335	8,925	24,646	0	33,906
WILCOX	807	5,208,756	1,302	80,736	65,682	643	148,363
WILKES	167	2,269,965	567	16,632	38,475	0	55,674
WILKINSON	51	84,676	212	8,840	12,464	0	21,516
WORTH	166	3,518,932	880	40,151	46,661	1,161	88,853
STATE TOTAL	18,302	182,041,147	45,512	2,082,581	2,569,947	70,762	4,768,802

Figures 15 and 16 below illustrates the amount of revenue loss and the amount of value removed affected by the Preferential Agricultural Assessment program.



Conservation Use Valuation

In 1991 the Legislature embraced the “current use” valuation concept. This bill provided for the assessment for ad valorem tax purposes of certain qualifying properties based on current use value rather than fair market value. The bill also provided for the Commissioner to develop a table of current use values to be used in all counties, which results from a legislative formula taking into account the amount of income the land is capable of producing when growing certain crops and timber, and factors founded 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% of fair market value statewide, 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’ interest is greatest in these transitional areas.

Several reports, graphs, and charts are being included in this report to show the fiscal impact of conservation use valuation.

Table 6 below represents the 10 counties, ranked by total tax loss, most affected by Conservation Use Assessment Covenants. Shown in this table is a listing, by county, of the number of applications (parcel count), assessed value eliminated from the digest, the amount of tax loss for each of the tax types, and the total tax loss. The total amount of tax loss in these 10 counties accounts for approximately 33% of the total amount of tax loss statewide.

TABLE 6 – CONSERVATION USE FISCAL IMPACT

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
Cherokee	2,121	207,293,240	51,823	1,088,289	4,087,615	482,357	5,710,084
Gwinnett	1,041	159,816,630	39,954	1,374,423	3,234,505	432,536	5,081,418
Morgan	1,140	122,117,259	30,529	1,373,819	1,953,876	0	3,358,224
Jackson	1,439	96,691,405	24,173	849,755	1,651,585	213,182	2,738,695
Henry	1,157	75,634,176	18,909	848,506	1,566,384	226,902	2,660,701
Forsyth	811	95,014,640	23,754	330,652	1,660,666	95,015	2,110,087
Newton	1,052	67,996,550	16,999	661,606	1,235,533	168,494	2,082,632
Lumpkin	943	97,480,462	24,370	729,500	1,291,616	0	2,045,486
Jasper	1,090	63,718,356	15,930	940,597	1,073,017	0	2,029,544
Oconee	1,410	79,790,570	19,948	679,517	1,300,587	0	2,000,052

Table 7 on the following pages provides a listing of each county and the number of parcels receiving Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county and the tax dollar loss in each appropriate taxing district (State, County, School, Special) and the total tax dollar loss. Special districts include Hospital Authorities, Fire Districts, Industrial Authorities, etc.

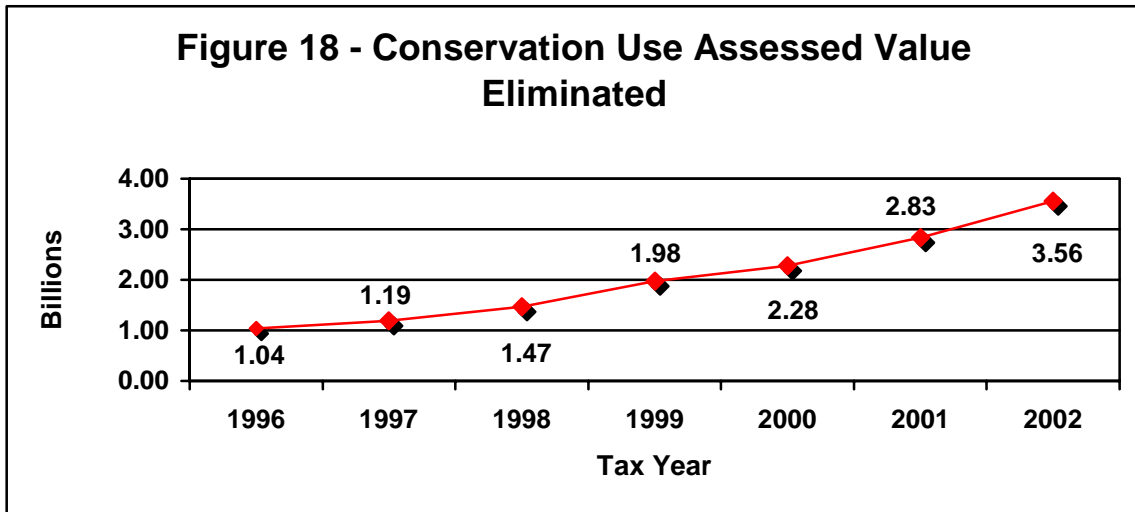
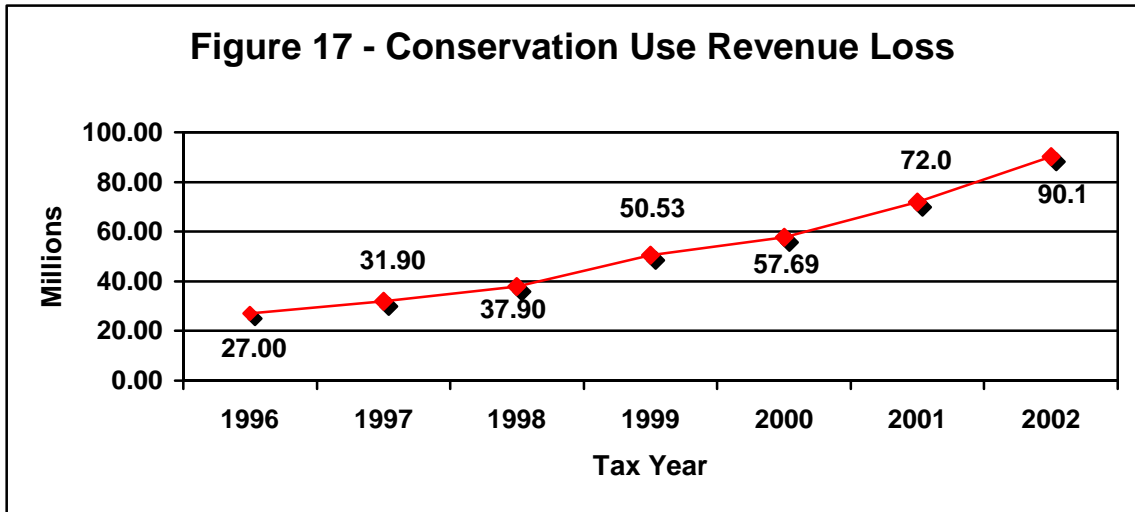
TABLE 7 - CONSERVATION USE VALUATION ASSESSMENT FOR 2002

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	39	184,280	46	1,788	2,819	74	4,727
ATKINSON	45	12,456	3	211	190	0	404
BACON	165	1,404,643	351	17,797	17,558	0	35,706
BAKER	3	9,006	2	121	152	0	275
BALDWIN	427	4,193,629	1,048	52,505	78,211	0	131,764
BANKS	867	50,527,504	12,632	414,124	618,962	0	1,045,718
BARROW	1,324	72,642,052	18,161	396,671	1,372,935	117,690	1,905,457
BARTOW	783	23,354,688	5,839	182,194	410,324	0	598,357
BEN HILL	172	2,111,032	528	28,584	34,684	0	63,796
BERRIEN	53	275,029	69	3,988	3,025	0	7,082
BIBB	152	2,953,036	738	38,903	50,060	7,508	97,209
BLECKLEY	316	5,605,625	1,401	56,196	68,669	0	126,266
BRANTLEY	129	681,330	170	11,937	10,424	490	23,021
BROOKS	141	3,641,688	910	41,945	56,956	66	99,877
BRYAN	179	2,742,628	686	22,352	46,597	0	69,635
BULLOCH	1,770	35,023,872	8,756	327,823	332,027	0	668,606
BURKE	6	100,616	25	553	1,283	265	2,126
BUTTS	936	29,318,796	7,330	534,775	498,451	0	1,040,525
CALHOUN	27	357,596	89	4,674	5,346	0	10,109
CAMDEN	187	4,514,841	1,129	76,753	67,497	3,086	148,465
CANDLER	283	3,822,356	956	64,549	59,247	0	124,752
CARROLL	1,632	44,945,644	11,236	279,696	804,471	0	1,095,403
CATOOSA	343	13,303,909	3,326	50,102	202,885	0	256,313
CHARLTON	393	4,172,619	1,043	63,048	64,246	27,789	156,126
CHATHAM	55	12,278,573	3,070	127,292	215,489	22,026	367,877
CHATTAHOOCHEE	22	732,748	183	5,320	8,940	0	14,443
CHATTOOGA	661	17,979,065	4,495	149,201	1,896,553	0	340,249
CHEROKEE	2,121	207,293,240	51,823	1,088,289	4,087,615	482,357	5,710,084
CLARKE	196	8,664,187	2,166	115,927	162,454	2,773	283,320
CLAY	3	41,954	10	816	455	0	1,281
CLAYTON	156	4,148,779	1,037	24,403	74,330	17,415	117,185
CLINCH	0	0	0	0	0	0	0
COBB	416	50,178,415	12,545	354,761	992,029	366,661	1,725,996
COFFEE	790	14,434,058	3,609	112,297	231,421	0	347,327
COLQUITT	1,343	12,384,587	3,096	141,405	110,223	32,888	287,612
COLUMBIA	3,379	47,736,737	11,934	367,573	820,117	0	1,199,624
COOK	588	23,408,837	5,852	212,201	307,826	0	525,879
COWETA	1,802	76,243,189	19,061	300,705	1,367,803	154,953	1,842,522
CRAWFORD	265	6,184,838	1,546	74,630	92,773	0	168,949
CRISP	41	238,591	60	3,397	4,334	314	8,105
DADE	136	3,001,157	750	16,992	41,986	0	59,728
DAWSON	550	42,545,190	10,636	388,820	559,299	0	958,755
DECATUR	598	23,020,049	5,755	212,705	269,104	0	487,564
DEKALB	15	467,939	117	6,706	10,285	491	17,599
DODGE	860	16,458,792	4,115	173,640	159,650	0	337,405
DOOLY	766	21,340,622	5,335	325,445	336,115	0	666,895
DOUGHERTY	60	2,826,640	707	30,126	49,608	21,619	102,060
DOUGLAS	198	11,433,657	2,858	88,359	223,185	0	314,402
EARLY	22	169,530	42	1,914	2,712	0	4,668
ECHOLS	0	0	0	0	0	0	0
EFFINGHAM	908	14,622,590	3,656	123,824	235,935	21,539	384,954
ELBERT	869	31,716,097	7,929	254,183	526,709	0	788,821
EMANUEL	721	16,807,220	4,202	173,619	152,610	24,451	354,882

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
EVANS	21	287,590	72	2,090	3,163	0	5,325
FANNIN	880	29,234,577	7,309	174,501	378,588	0	560,398
FAYETTE	298	22,578,119	5,645	219,079	489,810	0	714,534
FLOYD	1,124	26,958,431	6,740	211,624	475,764	81,568	775,696
FORSYTH	81	95,014,640	23,754	330,652	1,660,666	95,015	2,110,087
FRANKLIN	1,353	72,514,660	18,129	521,501	920,211	0	1,459,841
FULTON	420	36,869,180	9,217	472,183	682,380	155,906	1,319,686
GILMER	1,025	40,922,008	10,231	175,678	613,012	0	798,921
GLASCOCK	6	61,646	15	982	876	0	1,873
GLYNN	NO	FIGURES	AVAILABLE	FOR 2002			
GORDON	1,148	48,778,837	12,195	235,602	732,083	0	979,880
GRADY	631	42,120,671	10,530	392,564	543,357	0	946,451
GREENE	492	8,583,184	2,146	73,644	94,415	696	170,901
GWINNETT	1,041	159,816,630	39,954	1,374,423	3,234,505	432,536	5,081,418
HABERSHAM	974	84,667,612	21,167	685,801	863,610	50,801	1,621,379
HALL	1,807	71,293,812	17,823	521,760	1,114,350	133,936	1,787,869
HANCOCK	270	2,086,158	522	75,644	28,434	0	104,600
HARALSON	736	31,515,216	7,879	334,161	403,206	0	745,246
HARRIS	429	10,060,280	2,515	79,476	166,598	0	248,589
HART	587	36,861,164	9,215	183,200	467,769	0	660,184
HEARD	539	18,074,119	4,519	171,704	274,257	0	450,480
HENRY	1,157	75,634,176	18,909	848,506	1,566,384	226,902	2,660,701
HOUSTON	359	25,105,848	6,276	249,552	295,245	0	551,073
IRWIN	402	3,847,764	962	49,598	64,219	3,655	118,434
JACKSON	1,439	96,691,405	24,173	849,755	1,651,585	213,182	2,738,695
JASPER	1,090	63,718,356	15,930	940,597	1,073,017	0	2,029,544
JEFF DAVIS	20	458,763	115	3,584	5,849	0	9,548
JEFFERSON	1,005	19,949,653	4,987	253,161	256,952	0	515,100
JENKINS	4	-6,033	-2	-91	-83	0	-176
JOHNSON	631	476,813	2,119	128,424	99,603	0	230,146
JONES	484	19,796,390	4,949	183,549	24,358	0	431,756
LAMAR	441	17,366,811	4,342	148,764	245,393	0	398,499
LANIER	7	88,662	22	863	1,521	0	2,406
LAURENS	1,373	17,918,396	4,480	120,644	233,781	0	358,905
LEE	266	11,367,731	2,842	158,580	176,734	0	338,156
LIBERTY	36	702,334	176	7,861	12,285	2,760	23,082
LINCOLN	488	16,199,668	4,050	144,323	194,396	17,933	360,702
LONG	130	1,683,811	421	29,703	26,435	0	56,559
LOWNDES	566	20,172,926	5,043	164,197	286,516	0	455,756
LUMPKIN	943	97,480,462	24,370	729,500	1,291,616	0	2,045,486
MACON	9	48,945	12	601	833	0	1,446
MADISON	1,236	23,838,683	5,960	241,997	402,397	5,721	656,075
MARION	6	52,618	13	408	723	0	1,144
MCDUFFIE	376	8,814,707	2,204	68,780	127,813	0	198,797
MCINTOSH	56	2,653,035	663	31,173	40,310	1,990	74,136
MERIWETHER	1,467	51,026,523	12,757	408,620	855,278	0	1,276,655
MILLER	39	443,240	111	6,684	7,393	0	14,188
MITCHELL	1,114	47,903,091	11,976	795,335	466,588	0	1,273,899
MONROE	542	31,049,295	7,762	282,549	371,971	0	662,282
MONTGOMERY	384	8,950,631	2,238	67,036	124,281	0	193,555
MORGAN	1,140	122,117,259	30,529	1,373,819	1,953,876	0	3,358,224
MURRAY	251	8,982,088	2,246	42,988	114,827	0	160,061
MUSCOGEE	68	3,297,473	824	35,090	77,062	0	1,122,976
NEWTON	1,052	67,996,550	16,999	661,606	1,235,533	168,494	2,082,632

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
OCONEE	1,410	79,790,570	19,948	679,517	1,300,587	0	2,000,052
OGLETHORPE	554	18,011,016	4,503	96,974	216,132	0	317,609
PAULDING	1,028	77,268,564	19,317	548,608	1,427,150	0	1,995,075
PEACH	171	6,056,924	1,514	90,854	96,911	0	189,279
PICKENS	391	31,339,014	7,835	190,541	468,832	0	667,208
PIERCE	290	4,170,537	1,043	26,316	66,186	0	93,545
PIKE	914	49,082,963	12,271	501,137	599,794	0	1,113,202
POLK	654	24,301,329	6,075	229,176	316,549	0	551,800
PULASKI	277	5,468,476	1,367	63,872	63,653	4,140	132,993
PUTNAM	290	14,747,831	3,687	120,696	171,665	0	296,048
QUITMAN	146	3,258,099	815	42,088	47,584	0	90,487
RABUN	443	24,324,180	6,081	237,195	201,964	0	445,240
RANDOLPH	456	6,450,606	1,613	74,596	104,177	0	180,386
RICHMOND	142	5,189,136	1,297	35,593	103,004	9,916	149,810
ROCKDALE	809	12,873,660	3,218	150,364	294,549	0	448,131
SCHLEY	25	359,584	90	4,095	5,649	0	9,834
SCREVEN	29	836,116	209	8,403	9,155	0	17,767
SEMINOLE	7	124,470	31	1,696	1,852	124	3,703
SPALDING	547	35,826,147	8,957	426,689	664,575	109,531	1,209,752
STEPHENS	286	8,406,555	2,102	83,224	125,258	0	210,584
STEWART	115	3,935,058	984	41,515	36,974	0	79,473
SUMTER	35	463,575	116	5,321	6,903	582	12,922
TALBOT	1,166	19,116,249	4,779	316,374	269,157	0	590,310
TALIAFERRO	24	454,241	114	6,904	6,082	0	13,100
TATTNALL	288	7,771,668	1,943	87,548	101,575	2,565	193,631
TAYLOR	589	14,964,986	3,741	126,366	179,580	0	309,687
TELFAIR	4	37,875	9	335	473	0	817
TERRELL	833	24,579,822	6,145	324,454	310,443	0	641,042
THOMAS	731	54,265,282	13,566	288,232	666,097	99,611	1,067,506
TIFT	694	19,625,265	4,906	220,981	269,690	5,467	501,044
TOOMBS	3	12,022	3	86	97	12	198
TOWNS	230	9,602,038	2,401	62,413	38,408	0	103,222
TREUTLEN	146	1,923,151	481	24,702	17,616	0	42,799
TROUP	749	15,295,316	3,824	135,057	271,951	0	410,832
TURNER	928	14,626,011	3,657	228,312	197,451	0	429,420
TWIGGS	527	8,232,654	2,058	112,773	143,660	0	258,491
UNION	788	40,522,522	10,131	214,364	336,094	0	560,589
UPSON	502	5,791,558	1,448	77,781	90,638	0	169,867
WALKER	516	16,947,865	4,237	38,980	280,487	0	323,704
WALTON	804	57,841,474	14,460	582,629	1,015,231	0	1,612,320
WARE	29	116,587	29	1,970	1,817	0	3,816
WARREN	83	1,134,367	284	13,045	16,769	0	30,098
WASHINGTON	524	8,721,588	2,180	73,069	153,579	0	228,828
WAYNE	640	6,752,617	1,688	79,971	104,666	0	186,325
WEBSTER	46	534,209	134	8,027	9,426	0	17,587
WHEELER	0	0	0	0	0	0	0
WHITE	713	36,048,012	9,012	245,127	535,854	0	789,993
WHITFIELD	68	1,784,094	446	11,888	32,829	0	45,163
WILCOX	6	52,592	13	815	663	10	1,501
WILKES	920	23,173,895	5,793	170,080	392,797	0	568,670
WILKINSON	398	4,923,585	1,231	51,402	72,475	0	125,108
WORTH	1,235	64,902,050	16,226	740,532	860,601	21,418	1,638,777
TOTAL	84,289	3,556,420,769	889,110	30,712,551	55,392,502	3,148,887	90,143,050

Figures 17 and 18 below illustrate the amount of revenue loss and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 1996.



Timber Impact Report

Prior to 1992, timber was taxed annually as part of the tax digest. At that time, approximately 82 counties placed some value on standing timber, while other counties either did not tax timber at all or could not identify the value separate from the land value.

Along with Conservation Use Valuation, the amendment to the Georgia Constitution, which was approved by the electorate in 1991, also provided for a one-time assessment on harvested timber versus the annual taxation of timber as part of the value of real estate. Timber is now taxed once at its current value when harvested.

Pursuant to O.C.G.A. Section 48-5-7.4(s), **Table 8** below and on the following page is the report required regarding timber revenue. This report shows the 2001 total assessed value (100%) of timber and the revenue for county and school purposes as reported on each county's 2002 digest.

TABLE 8 – 2001 TIMBER REVENUE REPORTED ON 2002 TAX DIGESTS

COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
APPLING	7,131,720	69,534	109,615	179,149	DADE	6,884	39	106	145
ATKINSON	3,677,077	62,216	48,725	110,941	DAWSON	1,002,019	6,176	13,173	19,349
BACON	3,637,548	45,469	45,469	90,938	DECATUR	5,143,144	48,860	61,769	110,629
BAKER	2,500,107	30,501	42,452	72,953	DEKALB	28,808	138	633	771
BALDWIN	3,364,312	42,121	56,016	98,137	DODGE	3,611,781	37,924	35,034	72,958
BANKS	1,486,823	9,272	18,288	27,560	DOOLY	2,242,196	34,193	35,315	69,508
BARROW	301,992	1,850	6,221	8,071	DOUGHERT	3,589,617	39,845	63,536	103,381
BARTOW	2,224,535	15,060	40,998	56,058	DOUGLAS	587,864	5,400	11,475	16,875
BEN HILL	3,549,100	49,474	60,051	109,525	EARLY	2,487,435	24,893	39,799	64,692
BERRIEN	2,415,572	36,234	26,571	62,805	ECHOLS	12,664,658	155,395	180,307	335,702
BIBB	549,436	6,414	9,316	15,730	EFFINGHAM	6,352,516	53,387	102,498	155,885
BLECKLEY	961,605	9,616	11,780	21,396	ELBERT	1,316,009	10,515	21,714	32,229
BRANTLEY	10,040,730	182,280	153,623	335,903	EMANUEL	10,451,761	107,967	94,902	202,869
BROOKS	4,045,571	47,583	59,470	107,053	EVANS	909,528	4,948	10,005	14,953
BRYAN	3,417,909	23,584	58,104	81,688	FANNIN	31,641	198	410	608
BULLOCH	9,828,552	87,278	93,175	180,453	FAYETTE	89,237	930	1,944	2,874
BURKE	6,673,285	36,704	85,084	121,788	FLOYD	2,763,409	23,503	43,405	66,908
BUTTS	1,170,269	18,865	20,016	38,881	FORSYTH	94,339	328	1,609	1,937
CALHOUN	1,928,719	27,677	28,834	56,511	FRANKLIN	313,755	3,345	5,001	8,346
CAMDEN	10,049,925	148,437	150,246	298,683	FULTON	1,249,756	16,672	23,770	40,442
CANDLER	1,112,535	18,768	16,132	34,900	GILMER	1,078,690	4,923	15,102	20,025
CARROLL	3,147,482	19,640	54,451	74,091	GLASCOCK	1,091,177	18,648	15,506	34,154
CATOOSA	475,098	1,552	7,008	8,560	GLYNN	NO	FIGURES AVAILABLE	FOR 2002	
CHARLTON	10,844,447	145,261	156,106	301,367	GORDON	3,573,499	17,975	57,891	75,866
CHATHAM	1,462,840	15,165	27,174	42,339	GRADY	1,968,850	16,794	25,398	42,192
CHATTAHOOCHEE	542,339	5,421	5,407	10,828	GREENE	9,542,656	81,876	104,969	186,845
CHATTOOGA	2,606,705	19,610	27,370	46,980	GWINNETT	160,950	1,405	3,287	4,692
CHEROKEE	683,877	3,570	13,595	17,165	HABERSHAM	79,854	756	908	1,664
CLARKE	16,475	220	309	529	HALL	421,954	3,156	6,123	9,279
CLAY	749,357	13,324	7,569	20,893	HANCOCK	7,182,334	237,663	113,696	351,359
CLAYTON	216,215	875	3,874	4,749	HARALSON	4,038,461	43,777	47,694	91,471
CLINCH	18,564,922	203,657	259,909	463,566	HARRIS	2,353,351	17,603	38,971	56,574
COBB	62,461	442	1,187	1,629	HART	281,625	1,670	4,191	5,861
COFFEE	5,562,581	34,933	89,863	124,796	HEARD	3,511,400	33,358	53,282	86,640
COLQUITT	3,152,397	36,119	28,056	64,175	HENRY	534,440	6,034	10,801	16,835
COLUMBIA	5,266,433	40,552	90,477	131,029	HOUSTON	3,386,445	30,675	39,892	70,567
COOK	730,726	6,934	10,764	17,698	IRWIN	4,037,712	52,086	67,389	119,475
COWETA	2,377,852	10,239	40,923	51,162	JACKSON	271,279	2,383	4,205	6,588
CRAWFORD	3,624,352	43,710	54,365	98,075	JASPER	4,749,014	71,568	80,211	151,779
CRISP	515,699	7,344	8,195	15,539	JEFF DAVIS	4,428,813	33,836	56,467	90,303

TABLE 8 (Continued)– 2001 TIMBER REVENUE REPORTED ON 2002 TAX DIGESTS

COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
JEFFERSON	3,520,675	48,339	45,346	93,685	RICHMOND	693,100	4,091	14,242	18,333
JENKINS	4,831,157	72,564	48,408	120,972	ROCKDALE	394,200	5,002	9,019	14,021
JOHNSON	4,168,001	56,643	52,100	108,743	SCHLEY	897,429	9,091	14,009	23,100
JONES	6,114,328	50,565	67,404	117,969	SCREVEN	5,403,135	48,899	59,164	108,063
LAMAR	1,768,458	15,149	24,988	40,137	SEMINOLE	637,167	8,288	9,501	17,789
LANIER	2,478,554	20,398	42,358	62,756	SPALDING	652,125	6,443	12,351	18,794
LAURENS	8,599,698	64,498	128,995	193,493	STEPHENS	350,326	3,468	5,255	8,723
LEE	1,473,358	20,583	22,906	43,489	STEWART	6,362,135	72,592	79,527	152,119
LIBERTY	7,861,399	88,441	138,211	226,652	SUMTER	2,464,759	28,295	35,468	63,763
LINCOLN	3,158,454	43,208	50,535	93,743	TALBOT	2,045,554	33,854	30,192	64,046
LONG	9,371,649	165,503	147,135	312,638	TALIAFERRO	4,264,735	57,830	57,105	114,935
LOWNDES	6,068,400	47,334	86,475	133,809	TATNALL	4,313,574	65,480	69,621	135,101
LUMPKIN	528,600	6,341	8,854	15,195	TAYLOR	3,133,093	32,177	37,597	69,774
MACON	3,011,561	33,007	45,839	78,846	TELFAIR	8,806,681	77,904	96,363	174,267
MADISON	757,362	7,702	13,784	21,486	TERRELL	1,558,629	20,574	18,141	38,715
MARION	3,292,453	25,263	45,271	70,534	THOMAS	1,840,842	10,471	22,569	33,040
MCDUFFIE	3,158,809	24,670	45,803	70,473	TIFT	1,491,516	16,869	20,496	37,365
MCINTOSH	9,333,216	109,665	141,809	251,474	TOOMBS	1,923,863	13,221	24,364	37,585
MERIWETHER	4,885,967	38,839	81,459	120,298	TOWNS	0	0	0	0
MILLER	464,878	7,010	7,754	14,764	TREUTLEN	1,669,859	21,441	15,296	36,737
MITCHELL	3,285,825	54,555	32,020	86,575	TROUP	3,451,029	30,473	61,359	91,832
MONROE	2,721,775	24,768	31,300	56,068	TURNER	1,294,953	20,214	17,482	37,696
MONTGOMERY	1,629,991	15,778	22,657	38,435	TWIGGS	3,725,315	37,179	65,007	102,186
MORGAN	2,462,851	26,870	39,406	66,276	UNION	935	5	8	13
MURRAY	1,296,776	7,521	18,803	26,324	UPSON	3,266,061	35,641	54,249	89,890
MUSCOGEE	322,832	3,262	7,545	10,807	WALKER	751,410	1,728	12,436	14,164
NEWTON	1,975,237	19,219	35,969	55,188	WALTON	1,874,467	18,913	33,628	52,541
OCONEE	950,174	8,057	15,535	23,592	WARE	10,684,255	180,564	167,315	347,879
OGLETHORPE	4,883,730	26,323	53,721	80,044	WARREN	5,891,469	79,535	91,011	170,546
PAULDING	1,208,966	8,888	24,542	33,430	WASHINGTON	12,639,011	105,915	222,560	328,475
PEACH	13,289	161	168	329	WAYNE	10,799,499	129,594	154,336	283,930
PICKENS	835,078	5,094	12,693	17,787	WEBSTER	1,212,610	18,238	21,415	39,653
PIERCE	4,590,027	33,324	68,254	101,578	WHEELER	3,059,876	31,150	35,189	66,339
PIKE	1,301,072	12,243	13,895	26,138	WHITE	155,946	1,070	2,327	3,397
POLK	1,674,199	17,581	23,671	41,252	WHITFIELD	2,074,571	13,875	38,018	51,893
PULASKI	1,536,049	15,637	17,880	33,517	WILCOX	6,830,227	95,623	86,129	181,752
PUTNAM	3,660,103	31,806	37,791	69,597	WILKES	7,549,300	55,286	105,539	160,825
QUITMAN	1,736,749	22,717	25,365	48,082	WILKINSON	6,021,145	62,680	88,631	151,311
RABUN	0	0	0	0	WORTH	4,694,252	53,561	62,246	115,807
RANDOLPH	3,561,784	41,281	54,531	95,812	STATE TOTAL	507,670.97	5,656,388	7,249,521	12,905,909

Figures 19 and 20 below show the amount of timber value reported and the amount of tax levied for county and school tax purposes for the years 1996 through 2002.

