



# **STATE OF GEORGIA**

## **2004 ANNUAL REPORT REGARDING PROPERTY TAX ADMINISTRATION**

**GEORGIA DEPARTMENT  
OF  
REVENUE**

**January 20, 2005**

**BART L. GRAHAM**  
Revenue Commissioner

# Commissioner's Report to the General Assembly

## **Regarding Property Tax Administration**

*Georgia Department of Revenue*

*January 20, 2005*

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Revenue Commissioner

January 20, 2005

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.

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 Local Government Services Division and I are available to provide more information or clarification of information upon request. We look forward to working with you during the 2005 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 1<sup>st</sup>, historically 5% of the counties actually meet this deadline. To increase compliance, the Department took steps to encourage local tax officials to complete their work more expediently so as to allow taxpayers to receive property tax bills timely and allow state property tax collections to be deposited in the state treasury more quickly. As a result of this initiative, 40% of the county tax digests for 2004 were submitted by the August 1<sup>st</sup> deadline. The Department will continue to assist counties in achieving even better compliance in meeting the statutory deadline for tax year 2005.
- Of the 53 counties falling in the 2003 review year, 15 county ad valorem tax digests failed to meet the state standards for approval, compared to 6 counties in 2002. As a result of the 2003 reviews, a \$5 per parcel penalty of \$146,335 and additional state tax of \$69,599 was assessed for these counties.
- Of the other 106 non-review counties, 15 county ad valorem tax digests failed to have an acceptable overall average assessment ratio, compared to 22 in 2002. As a result, additional state tax in the amount of \$174,976 was assessed these 15 counties.
- The average level of assessment, as measured by the Median, has increased from 37.39% in tax year 1997 to 37.78% for tax year 2003. This increase is a result of the efforts of the county boards of tax assessors to assess property at an acceptable level.
- The average level of uniformity, as measured by the Coefficient of Dispersion, has increased from 11.82% in 1997 to 12.53% for 2003, indicating that while the assessment level has increased, uniformity of assessments has not improved accordingly.
- The average level of assessment bias, as measured by the Price Related Differential, has also shown continued improvement; a measure of 100.11% in 2003, compared to 101.98% in 1997.
- Assessed values reached a high of 257.1 billion in 2003 or a 7.8% increase from the values reported in 2002; while the 2003 average millage rate of 25.88 increased 3.5% from 2002 despite the rollback provisions of the Taxpayer Bill of Rights.

### PUBLIC UTILITIES:

- In past years, the Department was 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 Local Government Services Division, and litigation issues. In 2004 additional staffing was provided for expediting the valuation process and negotiations with the major public utility companies were realized, which avoided numerous appeals. As a result of these efforts, the Department was able to provide the public utility values to the counties in July 2004. And even though this date was earlier than in past years, the Department is continuing to perfect the process by undergoing a full review of the procedures and methodologies, securing electronic financial data to enhance the process, and working with the utility companies to overcome appeals and litigation.

- The statewide average equalization ratio for public utility property increased from 37.55% in 2003 to 37.90% for tax year 2004.
- Equalization ratios for 69 of the 159 counties were proposed at a ratio less than 40%. This was a decrease from the 90 counties whose proposed ratio was less than 40% in 2003, further indicating the county's efforts of valuing property at an acceptable level.

**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.

## **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, Local Government Services 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 Local Government Services 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 assessment<sup>1</sup>, uniformity<sup>2</sup>, and equalization<sup>3</sup>.

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*<sup>4</sup>, 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*<sup>5</sup>, 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.

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<sup>1</sup> 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%.

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

<sup>3</sup> 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.

<sup>4</sup> The coefficient of dispersion is the statistical representation of equalization.

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



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 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.

In measuring 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 2003 review year resulted in 15 counties being deficient. 8 of these 15 counties were also subject to a \$5 per parcel penalty and/or additional state tax for failure to have an acceptable digest. The Department is reviewing those counties who have appealed the \$5 per parcel penalty. The Commissioner is authorized to issue Consent Orders for these counties in which the penalty may be deferred pending compliance with certain terms to ensure an acceptable digest for the 2006 tax year.

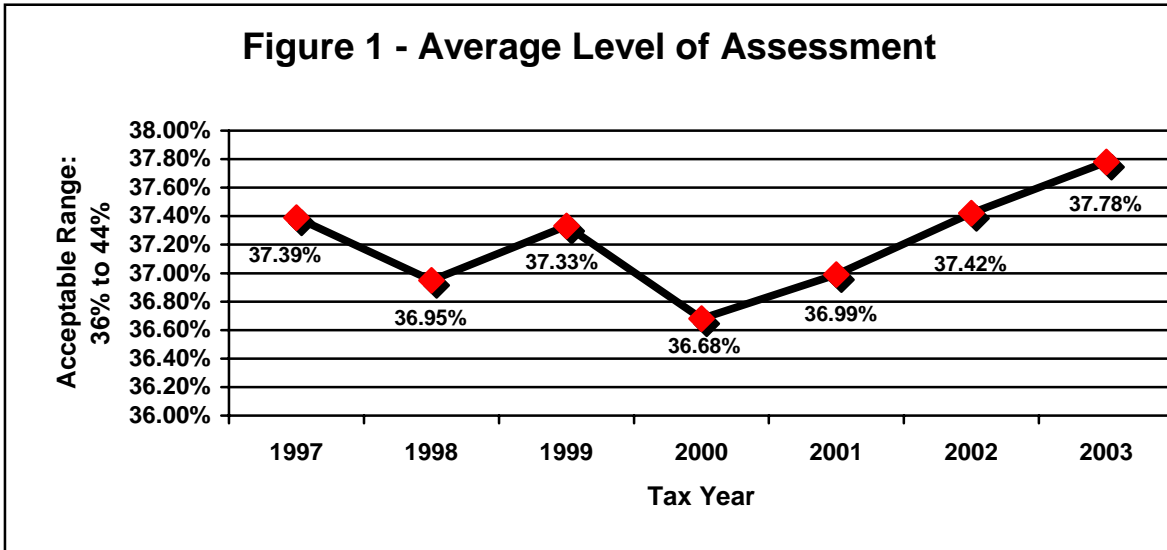
<b>TABLE 1 – Status of 2003 Review Year Counties with deficiencies</b>			
<b>COUNTY</b>	<b>\$5 Per Parcel Penalty</b>	<b>Additional State Tax</b>	<b>Status</b>
Banks		\$61,436	Paid
Brantley	\$45,380	\$5,976	Appeal Under Review
Charlton	\$34,010	\$6,474	Appeal Under Review
Dade		\$7,227	Paid
Dodge	\$50,770		Consent Order Developed
Quitman	\$16,175	\$1,235	Appeal Under Review
Stephens		\$19,379	Paid
Washington		\$14,643	Paid

The review of the 106 non-review counties resulted in 14 counties being assessed additional state tax.

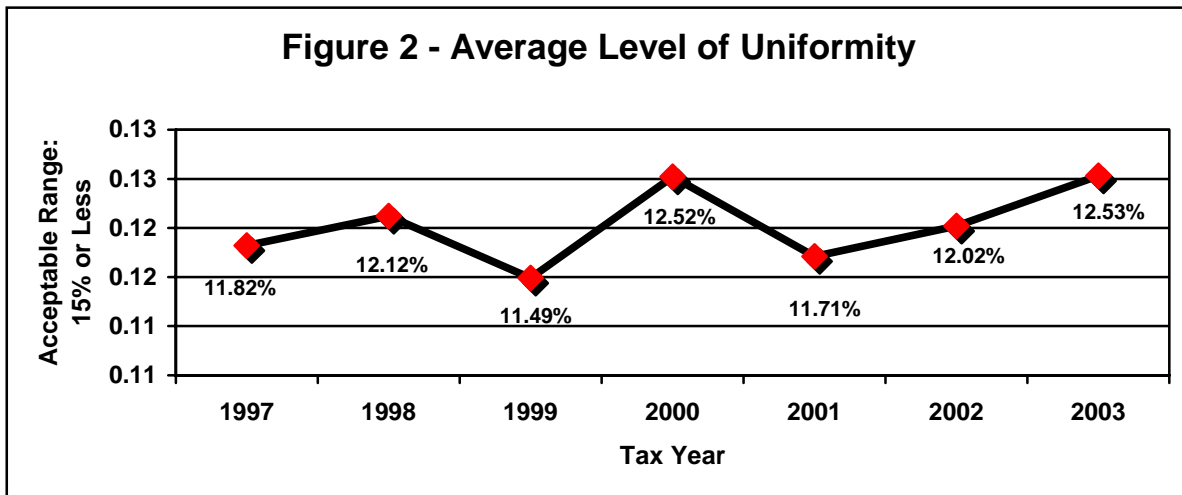
<b>TABLE 2 – Status of 2003 Non-Review Year Assessed Additional State Tax</b>		
<b>COUNTY</b>	<b>Additional State Tax</b>	<b>Status</b>
Baldwin	\$61,436	Paid
Clinch	\$3,360	Paid
Early	\$7,950	Paid
Echols	\$2,504	Paid
Jasper	\$17,085	Paid
Johnson	\$2,660	Paid
Lee	\$12,389	Paid
Marion	\$4,989	Paid
McIntosh	\$25,322	Paid
Pike	\$9,038	Paid
Randolph	\$3,386	Paid
Sumter	\$20,085	Paid
Taliaferro	\$2,005	Paid
Wheeler	\$2,767	Paid
<b>TOTAL</b>	<b>\$174,976</b>	

Several graphs are being included to provide a visual indication of the various measurable statistical standards since 1997:

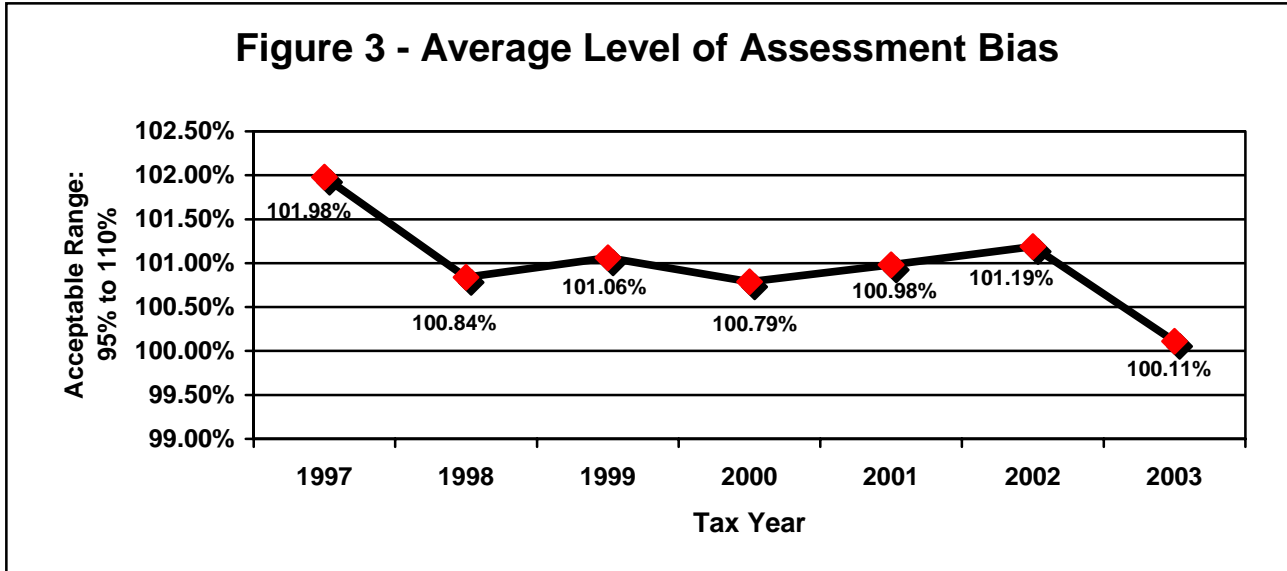
- Figure 1** - This graph shows the steady increase in the average Median Ratio since tax year 2000. Georgia law requires taxes to be assessed at 40% of the fair market value of the property; therefore, the median ratio for 2003 is a measure of the effectiveness of the county's valuation efforts.



- 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. The increase in the 2003 indicates that assessments are not quite as uniform as past years.

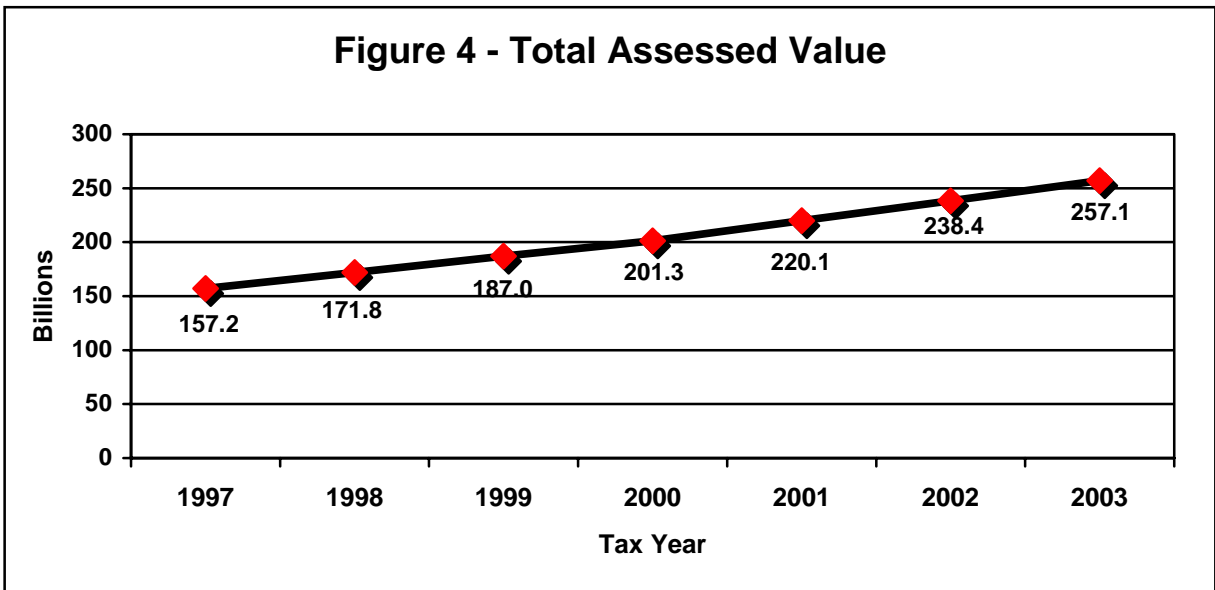


**Figure 3** - This chart shows the past seven years average assessment bias, as measured by the Price Related Differential. This standard has shown continued improvement through the years indicating that large and small properties are being assessed on a more equal basis.

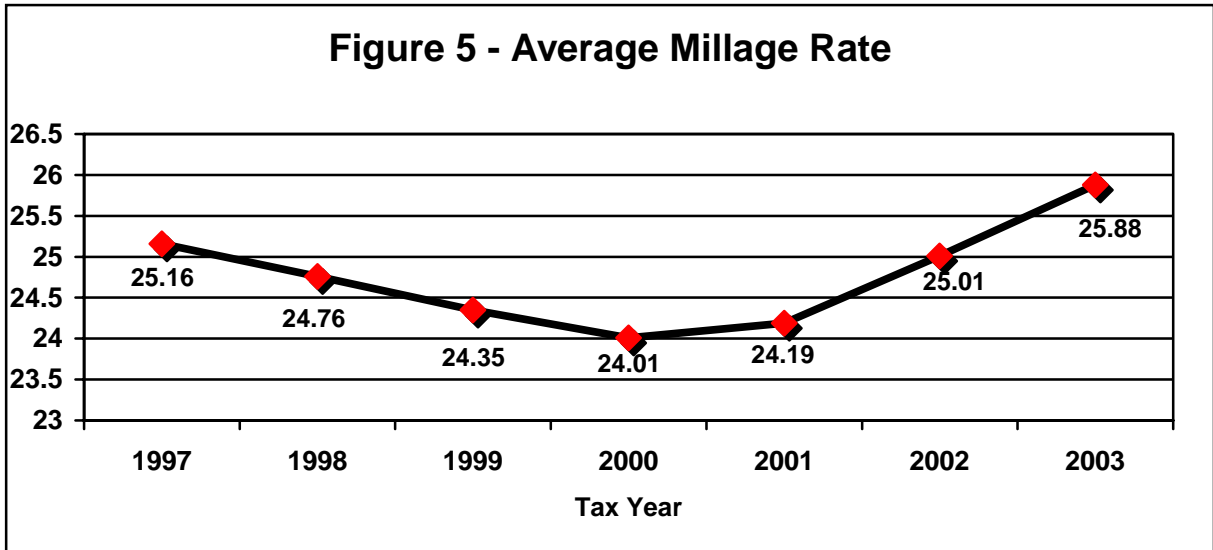


### Value and Revenue

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 1997 as shown in **Figure 4**.

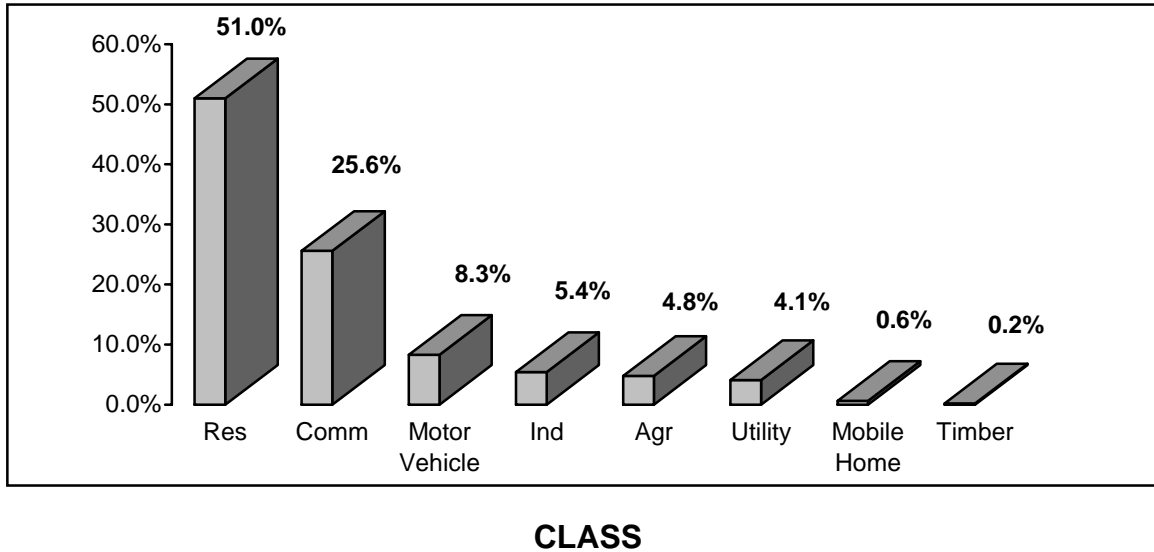


**Figure 5** shows the average millage since 1997. And while the average millage rate had been declining, the graph shows that, since 2001, counties and schools have begun steadily increasing millage rates.

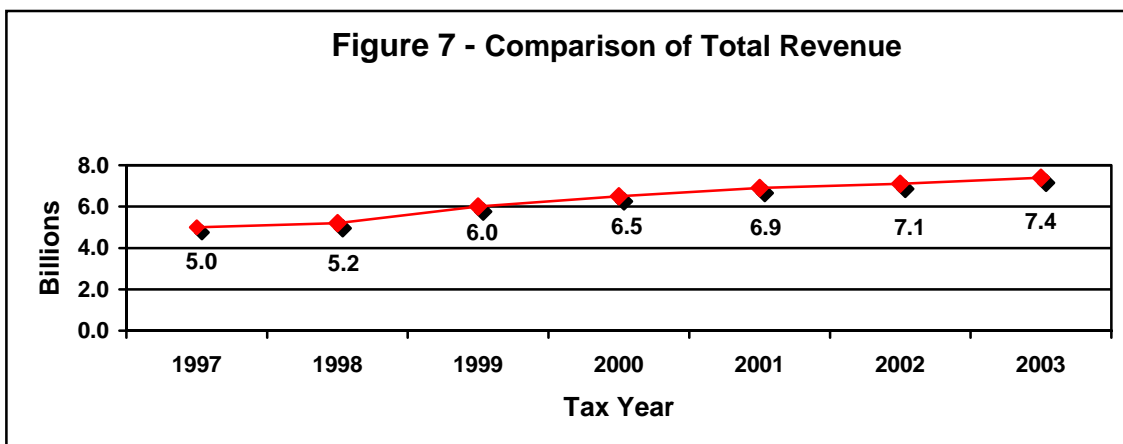


**Figure 6** below shows the percentage breakdown, by property class, of the values reported on the 2003 tax digests.

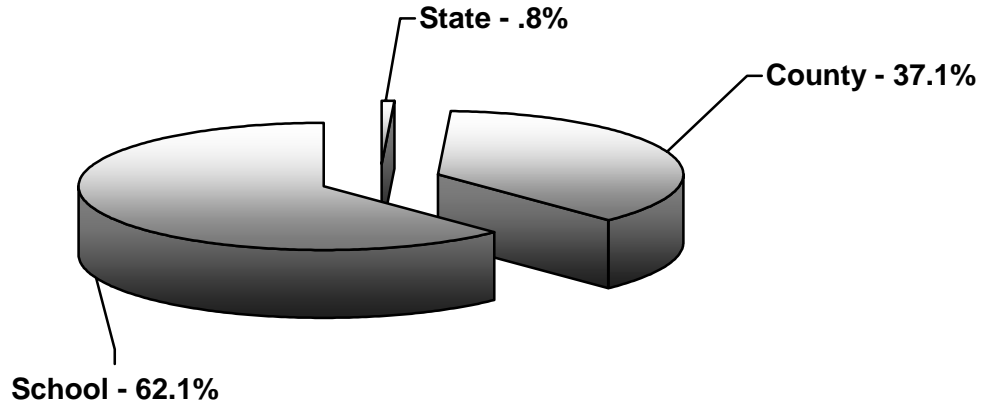
**Figure 6 - PERCENTAGE OF 2003 VALUES TO TOTAL VALUE – BY PROPERTY**



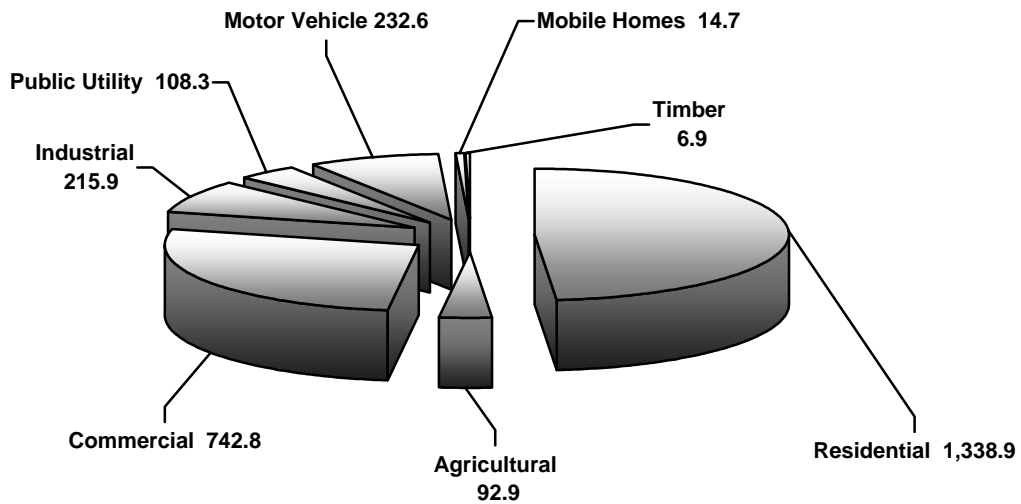
Property tax continues to be the primary revenue source for local governments. Currently, approximately 7.4 billion in revenue is collected from property taxes in Georgia. Because there is limited Department involvement in the collection of city taxes, this report does not focus on this tax type. **Figures 7 and 8** show the total revenues and the revenue breakdown by tax type generated from the 1997 through 2003 tax digests. **Figures 9 through 13** show the amount of tax revenue and a 5-year comparison for county and school tax purposes.



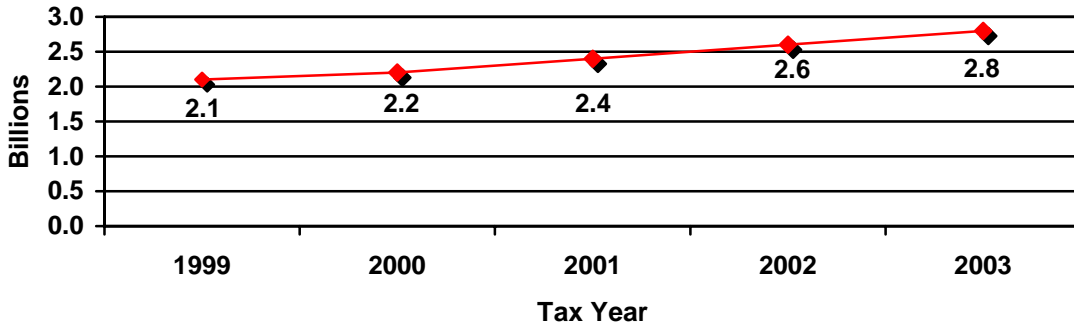
**Figure 8 - 2003 Percentage of Total Revenue By Tax Type - In Billions**



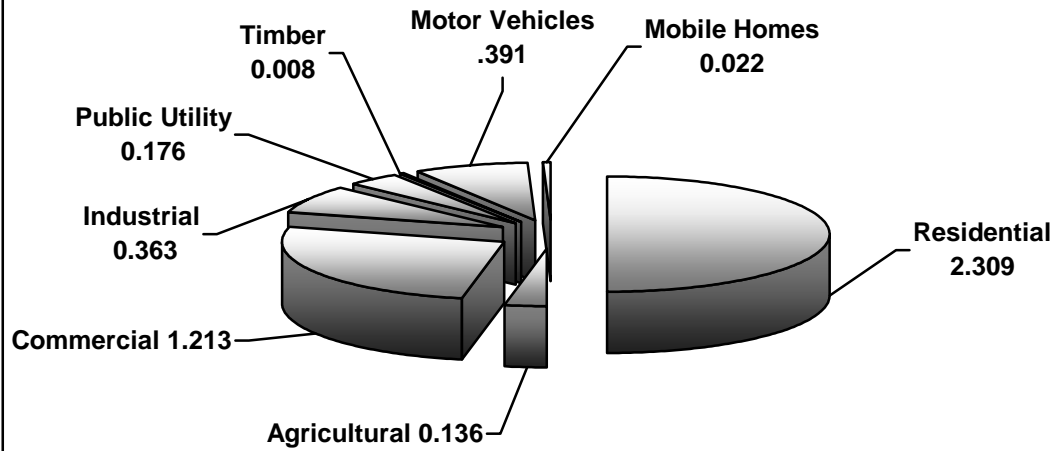
**Figure 9  
2003 County Tax Revenue By Property Class - Millions**



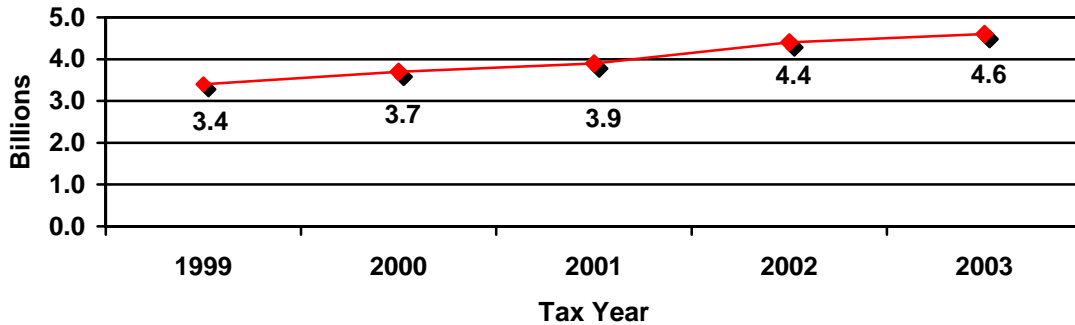
**Figure10 - 5 Year Comparison of County Tax Revenue**



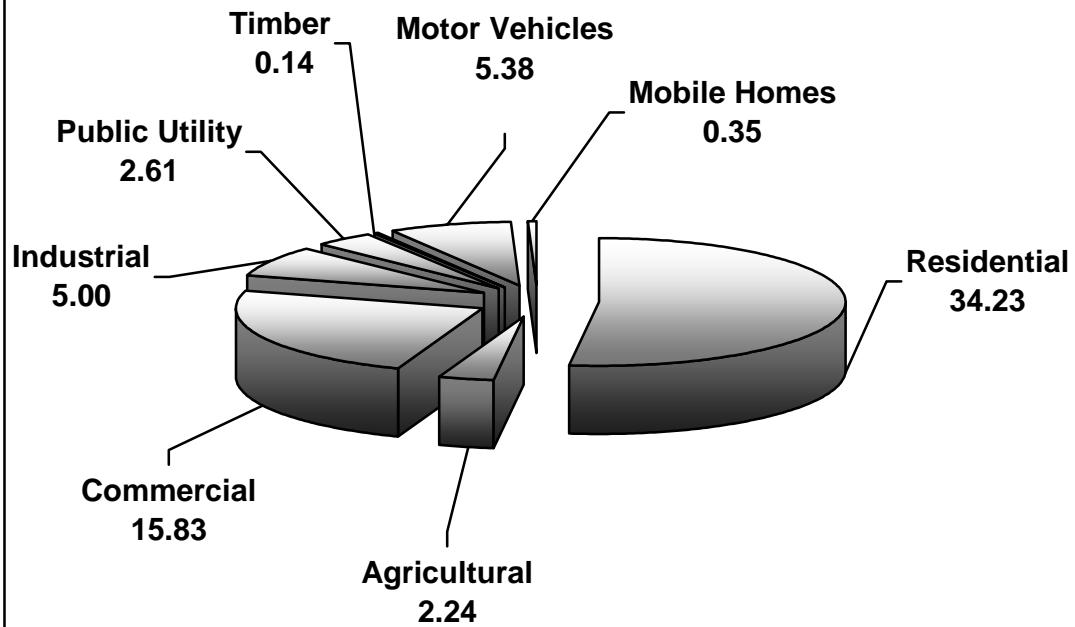
**Figure 11 - 2003 School Tax Revenue By Property Class - Billions**



**Figure12 - 5 Year Comparison of School Tax Revenue**



**Figure 13 - 2003 State Tax Revenue By Property Class  
Millions**





## Public Utilities

O.C.G.A. § 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.

In determining each county's proposed assessments for 2004 public utilities and airlines, the Commissioner utilized the equalization ratios using 2003 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, proposed equalization ratios and assessments were issued to the counties and utility companies. Each county board of tax assessors then determined the final assessment of utility properties by either accepting the State's proposed equalization ratio and assessments or substituting their own in issuing assessment notices to the utility companies.

**Table 3** on the following page shows each county's 2004 equalization ratio as proposed by the State Board of Equalization.

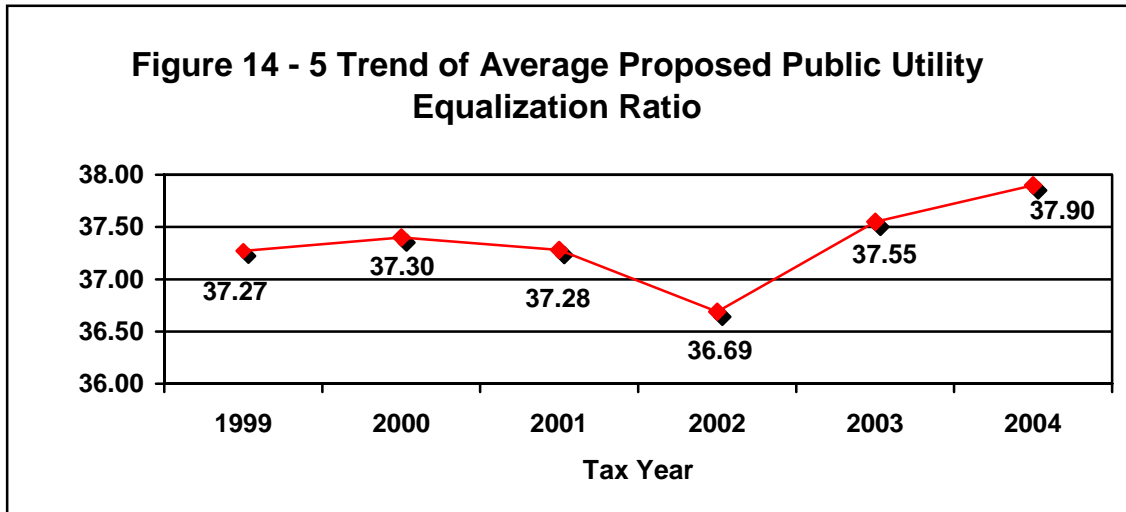
In past years, the Department has been engaged in numerous litigation issues as a result of public utility companies appealing their valuations. To lessen the number of appeals and bring about settlements, the Department has taken the following initiatives:

- The Department met with the larger public utility companies and proposed that the 2004 values be based on the higher of the prior year value or an average of the previous three years' values. These agreements, in concurrence with the Attorney General's office and the State Board of Equalization, were non-binding for any pending appeals or valuations for future years and warded off many of the expected appeals;
- Settlement with one of the major railroads was accomplished, thereby, avoiding litigation that could have held up revenues for the state, counties and schools, as well as saving hundreds of thousands of dollars in state budget funds;
- Negotiations with one of the other major railroads were initiated; however, while the Department is amenable to working out a settlement, the railroad has not been forthcoming in making a good faith settlement offer. Litigation is pending, but the Department continues to support negotiations and settlements in order to avoid costly court costs and attorney fees;
- The Department is reviewing the platform in the public utility valuation process. To this end, an outside, independent academic group is reviewing the current method. Once this review is completed, appropriate and necessary measures will be taken by the Department to improve the process.

**Table 3 – 2004 Public Utility Equalization Ratios**

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Appling	40.00	Dade	35.72	Jefferson	36.73	Richmond	40.00
Atkinson	40.00	Dawson	40.00	Jenkins	40.00	Rockdale	40.00
Bacon	40.00	Decatur	40.00	Johnson	34.48	Schley	37.70
Baker	37.02	Dekalb	37.05	Jones	40.00	Screven	36.03
Baldwin	26.90	Dodge	36.21	Lamar	37.03	Seminole	40.00
Banks	34.26	Dooly	40.00	Lanier	36.51	Spalding	37.44
Barrow	40.00	Dougherty	40.00	Laurens	40.00	Stephens	34.86
Bartow	40.00	Douglas	37.48	Lee	35.69	Stewart	40.00
Ben Hill	40.00	Early	35.53	Liberty	40.00	Sumter	34.27
Berrien	36.99	Echols	34.03	Lincoln	40.00	Talbot	40.00
Bibb	37.46	Effingham	40.00	Long	37.86	Taliaferro	33.94
Bleckley	40.00	Elbert	40.00	Lowndes	40.00	Tattnall	40.00
Brantley	34.58	Emanuel	36.22	Lumpkin	40.00	Taylor	40.00
Brooks	37.36	Evans	36.61	Macon	40.00	Telfair	36.15
Bryan	40.00	Fannin	36.55	Madison	40.00	Terrell	35.43
Bulloch	37.18	Fayette	40.00	Marion	33.73	Thomas	40.00
Burke	40.00	Floyd	40.00	McDuffie	40.00	Tift	40.00
Butts	40.00	Forsyth	40.00	McIntosh	26.43	Toombs	40.00
Calhoun	37.25	Franklin	37.01	Meriwether	37.76	Towns	40.00
Camden	37.61	Fulton	37.31	Miller	40.00	Treutlen	40.00
Candler	40.00	Gilmer	37.69	Mitchell	40.00	Troup	40.00
Carroll	40.00	Glascok	40.00	Monroe	40.00	Turner	37.81
Catoosa	40.00	Glynn	36.10	Montgomery	37.96	Twiggs	40.00
Charlton	35.60	Gordon	37.69	Morgan	40.00	Union	40.00
Chatham	40.00	Grady	40.00	Murray	40.00	Upson	36.10
Chattahoochee	37.81	Greene	37.93	Muscogee	40.00	Walker	36.68
Chattooga	37.69	Gwinnett	37.69	Newton	40.00	Walton	40.00
Cherokee	40.00	Habersha	40.00	Oconee	40.00	Ware	37.99
Clarke	40.00	Hall	40.00	Oglethorpe	40.00	Warren	40.00
Clay	40.00	Hancock	40.00	Paulding	40.00	Washington	35.04
Clayton	40.00	Haralson	37.14	Peach	40.00	Wayne	37.77
Clinch	35.55	Harris	40.00	Pickens	40.00	Webster	36.24
Cobb	37.86	Hart	40.00	Pierce	40.00	Wheeler	35.11
Coffee	37.12	Heard	40.00	Pike	35.57	White	40.00
Colquitt	40.00	Henry	40.00	Polk	40.00	Whitfield	40.00
Columbia	40.00	Houston	40.00	Pulaski	40.00	Wilcox	37.79
Cook	40.00	Irwin	40.00	Putnam	40.00	Wilkes	36.78
Coweta	40.00	Jackson	40.00	Quitman	35.75	Wilkinson	37.13
Crawford	36.10	Jasper	31.53	Rabun	40.00	Worth	37.97
Crisp	40.00	Jeff Davis	37.53	Randolph	35.14	<b>STATE AVG</b>	<b>37.90</b>

**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		86,969,884		1,588,974	
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
2003	16,435	-10.42	177,696,254	-2.39	4,803,802	.73

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 2003.

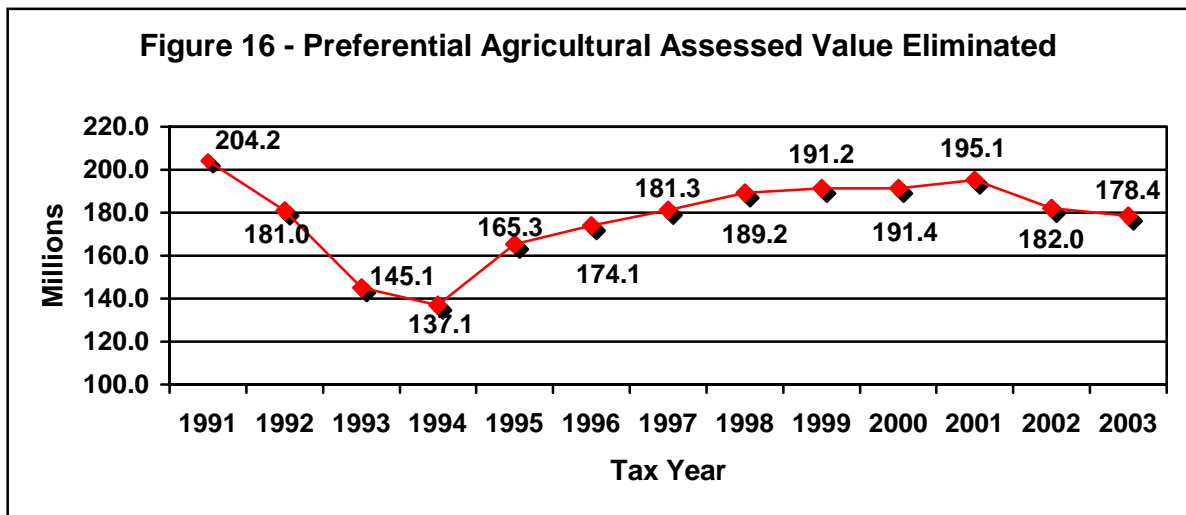
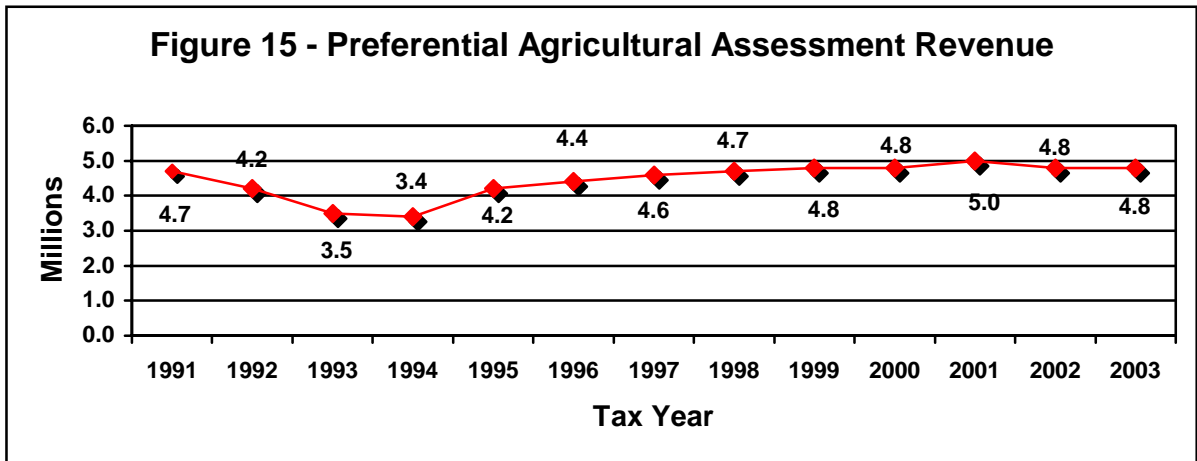
**TABLE 5 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2003**

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	473	2,668,641	667	25,672	40,510	1,067	67,916
ATKINSON	162	1,993,631	498	28,190	126,168	0	54,856
BACON	96	680,269	170	8,619	9,184	0	17,973
BAKER	317	3,987,116	997	52,478	74,918	0	128,393
BALDWIN	29	348,329	87	4,361	6,496	0	10,944
BANKS	25	303,483	76	2,547	4,173	0	6,796
BARROW	3	22,954	6	155	434	49	644
BARTOW	41	546,851	137	4,199	10,500	0	14,836
BEN HILL	44	429,090	107	5,754	6,981	0	12,842
BERRIEN	453	3,478,149	870	50,433	41,738	0	93,041
BIBB	9	47,650	12	580	855	122	1,569
BLECKLEY	31	455,299	114	3,993	5,464	0	9,571
BRANTLEY	120	567,550	142	10,744	9,761	407	21,054
BROOKS	564	5,645,028	1411	68,252	83,490	2,857	156,010
BRYAN	15	129,770	32	1,058	2,205	0	3,295
BULLOCH	33	419,949	105	3,927	3,977	9	8,018
BURKE	246	3,352,028	838	17,935	42,738	9,446	70,957
BUTTS	8	51,683	13	943	879	0	1,835
CALHOUN	338	4,060,242	1015	52,775	63,137	0	116,927
CAMDEN	22	449,755	112	6,584	6,557	243	13,496
CANDLER	66	753,375	188	11,275	10,924	0	22,387
CARROLL	64	759,785	190	4,771	13,752	0	18,713
CATOOSA	13	199,749	50	660	3,116	0	3,826
CHARLTON	42	588,173	147	10,901	8,601	3,629	23,278
CHATHAM	0	0	0	0	0	0	0
CHATTAHOOCHEE	10	122,263	31	845	1,492	0	2,368
CHATTOOGA	32	495,023	124	4,039	5,272	0	9,435
CHEROKEE	0	0	0	0	0	0	0
CLARKE	0	0	0	0	0	0	0
CLAY	73	1,111,404	278	13,854	11,114	0	25,246
CLAYTON	0	0	0	0	0	0	0
CLINCH	175	1,204,686	301	15,673	20,480	5,723	42,177
COBB	0	0	0	0	0	0	0
COFFEE	87	1,382,586	346	10,486	21,607	0	32,439
COLQUITT	48	552,972	138	6,532	4,861	1,655	13,186
COLUMBIA	18	182,413	46	1,404	3,134	0	4,584
COOK	8	292,922	73	2,655	4,145	0	6,873
COWETA	7	70,297	18	313	1,308	176	1,815
CRAWFORD	96	1,132,482	283	14,722	16,987	0	31,922
CRISP	431	2,908,225	727	344,5+6	52,828	4,423	92,434
DADE	63	516,503	129	3,409	7,226	0	10,764
DAWSON	7	179,011	45	1,636	2,515	0	4,196
DECATUR	289	3,263,573	816	29,013	44,058	0	73,887
DEKALB	1	45,190	11	395	1,038	257	1,701
DODGE	102	1,137,747	284	12,003	11,036	0	23,323
DOOLY	208	2,834,180	709	41,011	42,348	0	84,068
DOUGHERTY	25	960,670	240	10,239	18,253	7,484	36,216
DOUGLAS	1	22,699	6	175	472	0	653
EARLY	475	3,867,690	967	44,962	61,883	0	107,812
ECHOLS	159	694,331	174	10,026	11,564	0	21,764
EFFINGHAM	3	44,620	11	442	758	96	1,307
ELBERT	51	624,567	156	6,527	10,556	0	17,239
EMANUEL	171	1,711,974	428	17,684	18,318	2,467	38,897
EVANS	153	1,798,467	450	13,073	19,783	0	33,306
FANNIN	0	0	0	0	0	0	0
FAYETTE	0	0	0	0	0	0	0
FLOYD	29	252,140	63	2,068	4,461	680	7,272
FORSYTH	16	303,230	76	1,456	5,300	515	7,347
FRANKLIN	1	19,232	5	138	244	0	387
FULTON	13	562,070	141	6,925	10,148	2,289	19,503
GILMER	2	71,042	18	305	1,094	0	1,417
GLASCOCK	150	1,201,263	300	18,608	17,070	0	35,978
GLYNN	9	318,792	80	1,880	5,260	112	7,332
GORDON	84	932,881	233	5,168	24,676	0	30,077
GRADY	329	5,430,660	1358	50,614	70,056	0	122,028

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
GREENE	29	1,094,745	274	8,569	12,042	0	20,885
GWINNETT	0	0	0	0	0	0	0
HABERSHAM	54	1,027,470	257	9,264	12,843	616	22,980
HALL	0	0	0	0	0	0	0
HANCOCK	342	4,408,010	1102	109,010	56,334	0	166,446
HARALSON	49	858,883	215	8,955	10,994	0	20,164
HARRIS	80	978,620	245	7,731	16,206	0	24,182
HART	17	341,071	85	1,675	4,567	0	6,327
HEARD	37	662,797	166	5,256	8,895	0	14,317
HENRY	4	79,830	20	897	1,753	240	2,910
HOUSTON	24	860,380	215	8,010	11,761	0	19,986
IRWIN	468	4,657,258	1,164	60,032	77,730	4,424	143,350
JACKSON	31	493,724	123	4,319	9,134	1,110	14,686
JASPER	33	981,084	245	17,135	19,318	0	36,698
JEFF DAVIS	79	1,167,859	292	9,510	14,890	0	24,692
JEFFERSON	67	1,254,567	314	15,920	17,413	0	33,647
JENKINS	279	1,651,580	413	30,507	22,875	0	53,795
JOHNSON	22	231,960	58	3,556	2,726	0	6,340
JONES	10	106,919	27	1,153	1,554	0	2,734
LAMAR	17	242,249	61	2,178	3,924	0	6,163
LANIER	163	1,170,702	293	17,244	20,089	0	37,626
LAURENS	137	1,340,557	335	8,978	17,474	0	26,787
LEE	63	1,804,538	451	25,174	28,945	0	54,570
LIBERTY	38	528,700	132	7,727	8,459	2,114	18,432
LINCOLN	13	257,911	64	2,298	3,095	286	5,743
LONG	88	968,609	242	17,086	15,207	0	32,535
LOWNDES	0	0	0	0	0	0	0
LUMPKIN	1	2,078	1	15	28	0	44
MACON	149	3,035,865	759	35,920	51,670	0	88,349
MADISON	147	1,968,723	492	19,757	32,917	1,969	55,135
MARION	181	1,462,445	366	11,656	21,571	0	33,593
MCDUFFIE	55	1,189,432	297	9,278	18,198	0	27,773
MCINTOSH	21	93,345	23	1,201	1,418	70	2,712
MERIWETHER	82	768,899	192	6,666	12,538	0	19,396
MILLER	66	1,278,869	320	13,821	18,236	0	32,377
MITCHELL	112	1,921,598	480	31,905	20,736	0	53,121
MONROE	12	248,746	62	2,264	3,060	0	5,386
MONTGOMERY	118	890,202	223	9,111	12,328	0	21,662
MORGAN	12	287,326	72	2,727	4,454	0	7,253
MURRAY	8	85,917	21	411	1,332	0	1,764
MUSCOGEE	17	146,368	37	2,121	3,421	0	5,579
NEWTON	0	0	0	0	0	0	0
OCONEE	1	9,219	2	78	151	0	231
OGLETHORPE	154	2,503,262	626	18,589	33,797	0	53,009
PAULDING	5	214,742	54	1,525	3,765	0	5,344
PEACH	14	134,455	34	2,017	2,319	0	4,370
PICKENS	27	322,558	81	1,919	4,803	0	6,803
PIERCE	269	2,553,193	638	15,891	40,519	0	57,048
PIKE	0	0	0	0	0	0	0
POLK	20	190,233	48	1,764	2,573	0	4,385
PULASKI	66	878,838	220	10,265	10,230	659	21,374
PUTNAM	12	268,108	67	2,145	3,923	0	6,135
QUITMAN	24	115,447	29	1,491	1,686	0	3,206
RABUN	2	44,881	11	389	336	0	736
RANDOLPH	110	857,250	214	9,834	13,845	0	23,893
RICHMOND	8	63,614	16	436	1,321	134	1,907
ROCKDALE	38	468,535	11	6,391	10,214	0	16,722
SCHLEY	123	1,431,525	358	15,690	27,586	0	43,634
SCREVEN	567	8,570,534	2,143	86,134	110,988	0	199,265
SEMINOLE	206	2,772,917	693	34,911	38,380	2,121	76,105
SPALDING	30	464,973	116	6,291	9,911	1,437	16,655
STEPHENS	2	14,370	4	153	243	0	400
STEWART	105	1,240,607	310	15,185	11,513	0	27,008
SUMTER	572	5,111,770	1,278	58,683	76,114	4,008	140,083
TALBOT	34	492,802	123	8,156	6,837	0	15,116
TALIAFERRO	201	1,558,181	390	29,829	23,373	0	53,592
TATNALL	334	3,512,801	878	43,390	45,912	1,159	91,339
TAYLOR	92	1,119,525	280	9,494	13,434	0	23,208
TELFAIR	478	3,302,149	826	34,547	47,881	0	83,254
TERRELL	75	808,877	202	11,648	11,834	0	23,684
THOMAS	46	3,454,627	864	17,930	42,392	12,865	74,051

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
TIFT	2	22,450	6	212	269	37	524
TOOMBBS	221	1,459,563	365	8,289	18,838	1328	28,820
TOWNS	0	0	0	0	0	0	0
TREUTLEN	102	107,070	254	14,166	9,316	0	23,736
TROUP	53	558,371	140	6,047	10,765	0	16,952
TURNER	49	600,047	150	10,567	8,101	0	18,818
TWIGGS	37	317,723	79	4,352	5,544	0	9,975
UNION	2	37,810	9	197	359	0	565
UPSON	13	211,479	53	3,263	3,310	0	6,626
WALKER	30	391,430	98	900	6,478	0	7,476
WALTON	19	385,199	96	3,884	6,895	0	10,875
WARE	354	1,588,583	397	26,847	24,242	0	51,486
WARREN	242	1,953,618	488	22,466	34,208	0	57,162
WASHINGTON	158	2,113,528	528	17,861	44,708	0	63,097
WAYNE	207	1,595,660	399	20,493	28,722	0	49,614
WEBSTER	143	1,428,821	357	20,785	26,283	0	47,425
WHEELER	376	2,098,812	525	39,796	24,136	0	64,457
WHITE	8	110,384	28	910	1,567	0	2,505
WHITFIELD	30	390,083	98	2,191	6,305	0	8,594
WILCOX	821	5,322,176	1,331	82,493	67,113	648	151,585
WILKES	142	1,955,300	489	15,739	32,626	0	48,854
WILKINSON	47	898,643	225	12,078	12,694	0	24,994
WORTH	136	2,686,118	672	30,648	35,618	886	67,824
STATE TOTAL	16,472	178,359,051	44,596	2,077,538	2,610,912	79,817	4,812,863

Figures 15 and 16 below illustrates the amount of revenue loss and the amount of value removed as a result of 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 30% of the total amount of tax loss statewide.

**TABLE 6 – CONSERVATION USE FISCAL IMPACT**

COUNTY	REAL PARCEL COUNT	TOTAL VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
Morgan	1,211	193,048,521	48,262	1,832,03	2,992,252	0	4,872,545
Cherokee	1,722	174,434,240	43,609	893,976	3,420,656	396,591	4,754,832
Gwinnett	1,144	147,810,630	36,953	1,297,77	2,987,743	399,832	4,722,305
Hall	1,831	166,665,188	41,666	1,085,42	2,405,542	272,080	3,804,709
Jackson	1,471	96,386,178	24,097	845,274	1,740,295	213,112	2,822,778
Henry	1,187	74,490,960	18,623	835,744	1,635,821	223,473	2,713,661
Forsyth	786	109,050,500	27,263	523,442	1,905,985	185,386	2,642,076
Jasper	1,158	65,473,299	16,368	1,142,63	1,289,169	0	2,448,167
Newton	946	72,608,453	18,152	706,490	1,322,218	173,610	2,220,470
Walton	813	79,146,952	19,787	798,222	1,390,057	0	2,208,066

**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.

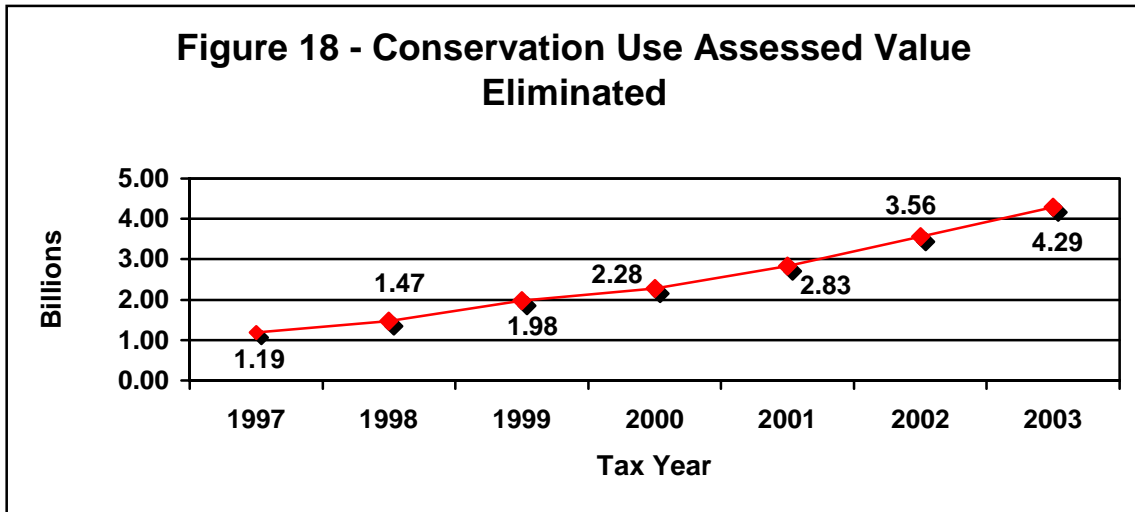
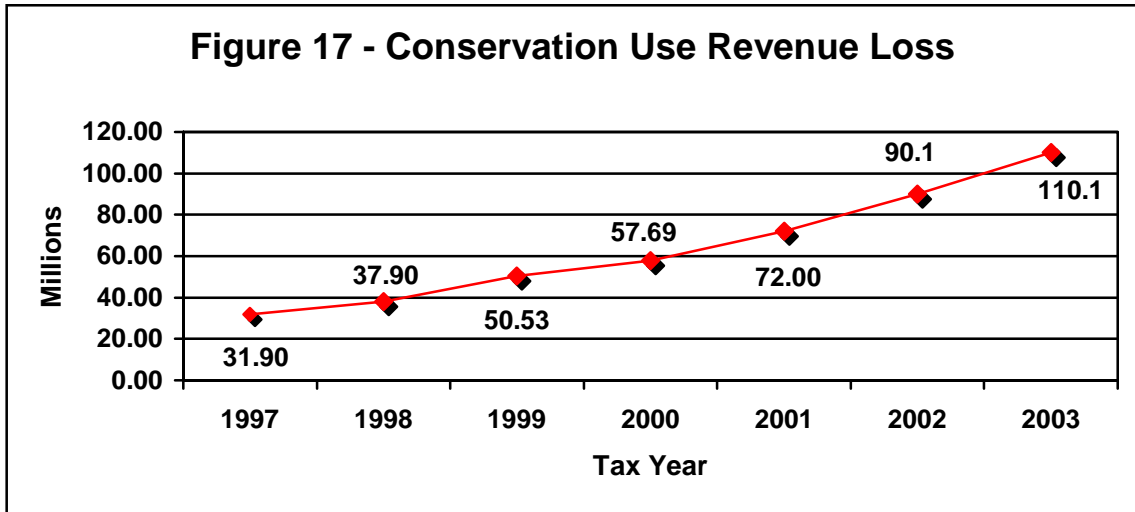


TABLE 7 - CONSERVATION USE VALUATION ASSESSMENT FOR 2003							
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	40	246,061	62	2,367	3,735	98	6,262
ATKINSON	602	12,600,643	3,150	178,173	165,396	0	346,719
BACON	157	1,358,654	340	17,214	18,342	0	35,896
BAKER	3	7,161	2	94	135	0	231
BALDWIN	412	3,930,858	983	49,215	73,311	0	123,509
BANKS	934	52,604,804	13,151	441,301	723,316	0	1,177,768
BARROW	1,292	71,382,555	17,846	482,975	1,349,130	153,253	2,003,204
BARTOW	765	23,981,400	5,995	185,371	445,412	0	636,778
BEN HILL	175	2,064,057	516	27,679	33,582	0	61,777
BERRIEN	56	189,643	47	2,750	2,276	0	5,073
BIBB	161	3,064,578	766	37,308	55,012	7778	100,864
BLECKLEY	322	5,705,833	1,426	50,144	68,470	0	120,040
BRANTLEY	128	674,555	169	12,791	11,602	556	25,118
BROOKS	152	4,806,068	1,202	58,054	71,082	2,488	132,826
BRYAN	194	3,033,995	758	24,727	51,548	0	77,033
BULLOCH	1,659	32,051,360	8,013	299,680	303,495	11,413	622,601
BURKE	773	24,156,484	6,039	129,258	307,995	68,090	511,382
BUTTS	1,001	49,842,629	12,461	909,130	847,325	0	1,768,916
CALHOUN	42	638,821	160	8,298	9,934	0	18,392
CAMDEN	208	7,680,618	1,920	112,444	111,983	4,101	230,448
CANDLER	647	17,014,894	4,254	254,651	246,716	0	505,621
CARROLL	1,656	45,349,345	11,337	386,702	810,762	0	1,208,801
CATOOSA	314	20,099,077	5,025	66,448	313,546	0	385,019
CHARLTON	388	9,733,837	2,433	180,397	142,348	60,057	385,235
CHATHAM	54	16,652,563	4,163	172,637	295,883	26,395	499,078
CHATTAHOOCHEE	37	1,061,478	265	7,335	12,950	0	20,550
CHATTOOGA	690	26,175,645	6,544	214,207	276,260	0	497,011
CHEROKEE	1,722	174,434,240	43,609	893,976	3,420,656	396,591	4,754,832
CLARKE	205	12,549,134	3,137	171,923	241,571	0	416,631
CLAY	220	7,444,130	1,861	92,791	74,441	0	169,093
CLAYTON	116	5,178,569	1,295	35,639	97,958	20,153	155,045
CLINCH	0	0	0	0	0	0	0
COBB	603	79,028,116	19,757	556,204	1,277,421	268,097	2,121,479
COFFEE	1,163	46,538,101	11,635	352,944	727,297	0	1,091,876
COLQUITT	1,339	11,504,223	2,876	135,812	101,122	33,169	272,979
COLUMBIA	3,334	48,828,685	12,207	375,980	838,877	0	1,227,064
COOK	692	26,096,163	6,524	236,561	369,261	0	612,346
COWETA	1,895	75,603,872	18,901	298,420	1,406,988	187,158	1,911,467
CRAWFORD	290	6,850,158	1,713	89,095	102,752	0	193,560
CRISP	37	232,020	58	2,749	4,215	337	7,359
DADE	156	3,442,422	861	22,807	48,159	0	71,827
DAWSON	573	42,576,175	10,644	389,061	598,024	0	997,729
DECATUR	776	29,502,004	7,376	262,273	398,277	0	667,926
DEKALB	14	456,236	114	3,983	10,484	2,587	17,168
DODGE	967	17,294,766	4,324	182,459	167,759	0	354,542
DOOLY	837	23,122,820	5,781	334,587	345,501	0	685,869
DOUGHERTY	70	3,129,480	782	33,354	59,460	23,116	116,712
DOUGLAS	235	13,338,829	3,335	103,083	277,448	0	383,866
EARLY	29	450,489	113	5,235	7,208	0	12,556
ECHOLS	17	101,270	25	1,462	1,687	0	3,174
EFFINGHAM	971	23,609,522	5,902	233,947	400,913	50,855	691,617
ELBERT	928	32,092,834	8,023	335,536	542,433	0	885,992
EMANUEL	865	19,615,923	4,904	202,632	209,890	28,399	445,825

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
EVANS	29	638,283	160	4,923	7,021	0	12,104
FANNIN	929	34,021,150	8,505	203,072	474,595	0	686,172
FAYETTE	330	24,656,428	6,164	226,945	559,553	0	792,662
FLOYD	1,211	32,429,060	8,107	265,918	572,410	86,887	933,322
FORSYTH	786	109,050,500	27,263	523,442	1,905,985	185,386	2,642,076
FRANKLIN	1,439	75,351,843	18,838	541,794	956,215	0	1,516,847
FULTON	380	35,150,540	8,788	433,125	623,880	132,521	1,199,314
GILMER	1,177	52,463,646	13,116	225,227	807,940	0	1,046,283
GLASCOCK	10	134,307	34	2,080	1,909	0	4,023
GLYNN	79	2,900,927	725	17,107	47,886	4,113	69,811
GORDON	1,402	57,449,946	14,362	318,272	961,622	0	1,294,256
GRADY	759	41,658,731	10,415	388,259	537,398	0	936,072
GREENE	626	37,444,112	9,361	293,075	411,885	2,970	717,291
GWINNETT	1,144	147,810,630	36,953	1,297,777	2,987,743	399,832	4,722,305
HABERSHAM	1,059	87,145,768	21,786	783,818	1,089,322	52,287	1,947,213
HALL	1,831	166,665,188	41,666	1,085,421	2,405,542	272,080	3,804,709
HANCOCK	520	13,897,264	3,474	343,680	177,607	0	524,761
HARALSON	807	32,426,471	8,107	338,092	414,559	0	760,758
HARRIS	467	11,193,635	2,798	88,430	185,367	0	276,595
HART	968	56,150,264	14,038	275,698	751,852	0	1,041,588
HEARD	713	31,530,747	7,883	250,038	423,174	0	681,095
HENRY	1,187	74,490,960	18,623	835,744	1,635,821	223,473	2,713,661
HOUSTON	394	39,045,492	9,761	363,514	533,752	0	907,027
IRWIN	442	8,058,039	2,015	103,868	134,489	7,655	248,027
JACKSON	1,471	96,386,178	24,097	845,274	1,740,295	213,112	2,822,778
JASPER	1,158	65,473,299	16,368	1,142,630	1,289,169	0	2,448,167
JEFF DAVIS	21	450,497	113	3,777	5,744	0	9,634
JEFFERSON	1,096	35,634,838	8,909	452,206	494,612	0	955,727
JENKINS	3	-6,616	-2	-122	-91	0	-215
JOHNSON	706	8,675,683	2,169	132,989	101,939	0	237,097
JONES	528	21,261,666	5,315	229,201	309,102	0	543,618
LAMAR	470	17,459,046	4,365	156,957	282,837	0	444,159
LANIER	7	88,661	22	1,306	1,521	0	2,849
LAURENS	1,516	19,103,879	4,776	127,939	249,019	0	381,734
LEE	288	11,389,795	2,847	158,887	182,692	0	344,426
LIBERTY	58	2,577,053	644	37,664	41,233	10308	89,849
LINCOLN	597	18,845,099	4,711	167,891	226,141	20861	419,604
LONG	147	1,995,026	499	35,193	31,322	0	67,014
LOWNDES	705	28,141,551	7,035	238,103	399,694	0	644,832
LUMPKIN	1,009	103,927,312	25,982	759,628	1,377,037	0	2,162,647
MACON	616	26,999,150	6,750	319,695	459,526	0	785,971
MADISON	1,311	27,178,057	6,795	272,961	454,417	27178	761,351
MARION	6	39,797	10	317	587	0	914
MCDUFFIE	415	17,965,566	4,491	140,175	274,873	0	419,539
MCINTOSH	60	2,596,938	649	33,423	39,458	1948	75,478
MERIWETHER	1,582	54,534,600	13,634	487,091	920,386	0	1,421,111
MILLER	309	11,370,724	2,843	123,566	162,147	0	288,556
MITCHELL	1,175	48,473,653	12,118	804,808	528,113	0	1,345,039
MONROE	592	33,269,552	8,317	302,753	409,215	0	720,285
MONTGOMERY	556	12,289,001	3,072	125,535	170,684	0	229,291
MORGAN	1,211	193,048,521	48,262	1,832,031	2,992,252	0	4,872,545
MURRAY	246	8,982,892	2,246	42,992	139,235	0	184,473
MUSCOGEE	80	3,829,875	957	45,262	89,504	0	135,723
NEWTON	946	72609453	18152	706490	1322218	173610	2220470

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
OCONEE	1,428	83,801,138	20,950	713,495	1365,959	0	2,100,404
OGLETHORPE	696	20,968,044	5,242	155,642	283,069	0	443,953
PAULDING	1,058	76,046,556	19,012	539,931	1333,096	0	1,892,039
PEACH	202	6,149,439	1,537	92,241	106,078	0	199,856
PICKENS	411	32,861,081	8,215	195,523	489,301	0	693,039
PIERCE	417	7,982,097	1,996	49,649	126,676	0	178,321
PIKE	929	52,545,756	13,136	589,038	717,775	0	1,319,949
POLK	699	25,204,556	6,301	233,784	340,917	0	581,002
PULASKI	331	6,285,952	1,571	73,420	73,168	4,714	152,873
PUTNAM	335	19,502,190	4,876	156,018	285,337	0	446,231
QUITMAN	146	3,212,916	803	41,511	46,925	0	89,239
RABUN	468	32,887,272	8,222	285,452	246,194	0	539,868
RANDOLPH	534	6,845,641	1,711	78,527	110,557	0	190,795
RICHMOND	100	3,231,555	808	22,165	67,106	5,984	96,063
ROCKDALE	159	10,147,638	2,537	138,414	221,219	0	362,170
SCHLEY	38	524,345	131	5,747	10,104	0	15,982
SCREVEN	36	1,023,550	256	10,286	13,255	0	23,797
SEMINOLE	94	3,519,929	880	44,316	48,719	2,693	96,608
SPALDING	647	39,633,264	9,908	536,238	751,050	121,121	1,418,317
STEPHENS	317	9,584,148	2,396	101,784	161,972	0	266,152
STEWART	155	5,218,208	1,305	63,871	48,245	0	113,601
SUMTER	38	469,427	117	5,388	6,990	596	13,091
TALBOT	1,164	20,384,468	5,096	337,363	282,835	0	625,294
TALIAFERRO	52	1,044,376	261	19,973	15,666	0	35,900
TATTNALL	490	12,657,370	3,164	156,344	165,432	4,177	329,117
TAYLOR	739	17,998,603	4,500	152,687	215,983	0	373,170
TELFAIR	15	281,684	70	2,947	4,084	0	7,101
TERRELL	885	24,691,761	6,173	355,562	361,240	0	722,975
THOMAS	791	6,231,090	15,575	323,836	764,170	224,584	1,328,168
TIFT	807	59,838,280	14,960	564,275	715,905	98,733	1,393,873
TOOMBS	3	25,435	6	155	227	23	411
TOWNS	242	9,899,634	2,475	63,992	51,973	0	118,440
TREUTLEN	188	2,288,118	572	31,857	20,959	0	53,388
TROUP	783	19,985,412	4,996	216,442	385,319	0	606,757
TURNER	953	14,288,577	3,572	251,622	192,896	0	448,090
TWIGGS	611	8,970,500	2,243	122,879	156,535	0	281,657
UNION	829	42,614,004	10,654	221,593	404,833	0	637,080
UPSON	464	5,314,275	1,329	82,000	83,168	0	166,497
WALKER	558	17,226,003	4,307	39,620	285,090	0	329,017
WALTON	813	79,146,952	19,787	798,222	1,390,057	0	2,208,066
WARE	22	82,382	21	107,650	1,257	0	108,928
WARREN	120	1,365,249	341	15,700	23,905	0	39,946
WASHINGTON	574	9,141,735	2,285	77,257	193,375	0	272,917
WAYNE	662	6,912,330	1,728	88,775	124,422	0	214,925
WEBSTER	64	976,135	244	14,199	17,956	0	32,399
WHEELER	0	0	0	0	0	0	0
WHITE	784	55,836,512	13,959	460,093	792,879	0	1,266,931
WHITFIELD	275	10,345,830	2,586	58,102	167,209	0	227,897
WILCOX	6	49,253	12	763	621	9	1,405
WILKES	984	21,823,489	5,456	175,900	364,147	0	545,503
WILKINSON	437	7,972,510	1,993	107,151	112,620	0	221,764
WORTH	1,434	73,781,501	18,445	841,847	978,343	24,348	1,862,983
TOTAL	93,477	4,290,380,463	1,072,595	38,421,050	66,911,734	3,645,894	110,051,273

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 1997.



## Timber Impact Report

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 2002 total assessed value (100%) of timber and the revenue for county and school purposes as reported on each county's 2003 digest.

**TABLE 8 – 2002 TIMBER REVENUE REPORTED ON 2003 TAX DIGESTS**

COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
APPLING	6,994,454	67,846	107,015	174,861	GLASCOCK	2,103,070	33,502	29,885	63,387
ATKINSON	5,672,220	95,974	86,507	182,481	GLYNN	14,213,6833	84,571	244,617	329,188
BACON	1,634,813	20,713	20,435	41,148	GORDON	2,211,501	10,682	33,482	44,164
BAKER	1,612,319	21,686	27,151	48,837	GRADY	2,454,107	22,872	31,658	54,530
BALDWIN	2,611,308	32,694	48,701	81,395	GREENE	6,132,883	52,620	67,462	120,082
BANKS	780,616	6,398	9,563	15,961	GWINNETT	109,009	937	2,213	3,150
BARROW	360,477	1,995	6,813	8,808	HABERSHAM	186,190	1,518	1,899	3,417
BARTOW	2,400,917	18,535	43,697	62,232	HALL	263,279	1,927	4,152	6,079
BEN HILL	1,374,648	18,613	22,585	41,198	HANCOCK	9,014,899	326,880	122,873	449,753
BERRIEN	3,500,166	50,752	38,502	89,254	HARALSON	2,634,253	27,870	33,745	61,615
BIBB	200,976	2,648	3,407	6,055	HARRIS	2,988,590	23,610	49,491	73,101
BLECKLEY	833,893	8,339	10,215	18,554	HART	180,198	896	2,287	3,183
BRANTLEY	9,010,905	157,614	137,867	295,481	HEARD	2,687,650	25,533	40,782	66,315
BROOKS	5,201,489	59,890	81,351	141,241	HENRY	24,808	278	514	792
BRYAN	3,150,241	25,674	53,523	79,197	HOUSTON	3,647,334	36,254	42,893	79,147
BULLOCH	6,183,782	57,881	58,622	116,503	IRWIN	5,318,899	68,561	88,772	157,333
BURKE	8,438,534	46,412	107,591	154,003	JACKSON	1,636,294	14,429	26,710	41,139
BUTTS	1,953,018	24,512	33,201	68,824	JASPER	4,760,753	70,269	80,171	150,440
CALHOUN	1,551,235	20,275	23,191	43,466	JEFF DAVIS	3,538,086	27,031	45,111	72,142
CAMDEN	9,065,491	154,113	135,529	289,642	JEFFERSON	2,907,122	36,891	37,444	74,335
CANDLER	943,117	15,912	14,618	30,530	JENKINS	4,039,964	60,680	55,954	116,634
CARROLL	931,672	5,805	16,863	22,668	JOHNSON	2,774,913	42,040	32,605	74,645
CATOOSA	252,228	950	3,846	4,796	JONES	6,608,674	61,262	81,207	142,469
CHARLTON	11,456,388	173,106	176,394	349,500	LAMAR	1,032,349	8,843	14,587	23,430
CHATHAM	1,736,725	18,005	30,480	48,485	LANIER	2,127,548	20,701	36,509	57,210
CHATTAHOOCHEE	226,773	1,646	2,767	4,413	LAURENS	6,059,604	40,799	79,060	119,859
CHATTOOGA	1,562,068	12,920	16,389	29,309	LEE	2,713,611	37,855	42,189	80,044
CHEROKEE	1,175,563	6,172	23,181	29,353	LIBERTY	11,558,255	129,372	202,177	331,549
CLARKE	75,244	1,007	1,411	2,418	LINCOLN	3,474,282	30,952	41,691	72,643
CLAY	751,779	14,622	8,157	22,779	LONG	6,789,059	119,759	106,588	226,347
CLAYTON	133,590	786	2,393	3,179	LOWNDES	4,134,923	33,591	58,482	92,073
CLINCH	22,455,302	300,452	314,374	614,826	LUMPKIN	364,564	2,728	4,830	7,558
COBB	69,628	492	1,386	1,878	MACON	2,452,172	30,113	41,736	71,849
COFFEE	8,695,491	67,651	139,415	207,066	MADISON	2,626,632	26,618	44,338	70,956
COLQUITT	4,369,116	49,764	38,885	88,649	MARION	5,049,849	39,136	69,435	108,571
COLUMBIA	4,657,911	35,866	80,023	115,889	MCDUFFIE	3,773,142	29,431	54,711	84,142
COOK	2,039,267	18,486	26,816	45,302	MCINTOSH	5,999,090	70,489	91,150	161,639
COWETA	1,153,099	4,532	20,687	25,219	MERIWETHER	4,610,753	36,623	76,870	113,493
CRAWFORD	7,576,510	91,373	113,648	205,021	MILLER	420,646	6,343	7,016	13,359
CRISP	1,125,306	16,024	20,441	36,465	MITCHELL	2,641,693	43,860	25,743	69,603
DADE	117,525	664	1,644	2,308	MONROE	2,795,223	25,437	33,487	58,924
DAWSON	214,548	1,961	2,820	4,781	MONTGOMER	2,680,581	19,991	37,260	57,251
DECATUR	3,736,145	34,522	43,676	78,198	MORGAN	4,532,761	50,994	72,524	123,518
DEKALB	0	0	0	0	MURRAY	579,007	2,771	7,402	10,173
DODGE	2,862,816	30,203	27,769	57,972	MUSCOGEE	41,775	453	976	1,429
DOOLY	1,230,894	18,771	19,387	38,158	NEWTON	1,774,441	17,265	32,313	49,578
DOUGHERTY	2,072,068	22,084	36,365	58,449	OCONEE	641,829	5,443	10,462	15,905
DOUGLAS	216,807	1,675	4,232	5,907	OGLETHORPE	3,998,035	21,509	47,976	69,485
EARLY	2,048,827	23,132	32,781	55,913	PAULDING	931,637	6,615	17,207	23,822
ECHOLS	12,673,748	175,278	200,245	375,523	PEACH	84,146	1,262	1,346	2,608
EFFINGHAM	6,938,301	58,754	111,949	170,703	PICKENS	764,471	4,648	11,436	16,084
ELBERT	2,793,152	22,376	46,386	68,762	PIERCE	3,455,207	21,802	54,834	76,636
EMANUEL	8,790,709	90,808	79,820	170,628	PIKE	1,244,845	12,710	15,212	27,922
EVANS	642,429	4,253	7,067	11,320	POLK	2,278,545	21,498	29,680	51,178
FANNIN	39,980	239	518	757	PULASKI	504,043	5,887	5,867	11,754
FAYETTE	62,227	609	1,350	1,959	PUTNAM	4,348,612	35,589	50,618	86,207
FLOYD	3,641,190	28,583	64,416	92,999	QUITMAN	952,026	12,298	13,904	26,202
FORSYTH	43,831	153	766	919	RABUN	5,763	56	48	104
FRANKLIN	573,842	4,114	7,282	11,396	RANDOLPH	5,731,651	66,258	92,566	158,824
FULTON	428,900	5,493	8,050	13,543	RICHMOND	614,332	4,214	12,194	16,408
GILMER	891,359	3,827	13,353	17,180	ROCKDALE	278,985	3,259	6,383	9,642

COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
SCHLEY	1,288,223	14,673	20,238	34,911	TURNER	2,965,215	46,287	4,030	86,317
SCREVEN	7,296,109	73,326	79,892	153,218	TWIGGS	2,533,342	34,656	44,207	78,863
SEMINOLE	358,653	4,887	5,335	10,222	UNION	25,158	133	209	342
SPALDING	858,704	10,227	15,929	26,156	UPSON	3,894,160	52,299	60,944	113,243
STEPHENS	485,783	4,809	7,238	12,047	WALKER	401,045	922	6,637	7,559
STEWART	6,505,602	68,634	61,127	129,761	WALTON	1,126,576	11,360	20,166	31,526
SUMTER	2,570,279	29,507	38,271	67,778	WARE	14,189,930	239,793	221,191	460,984
TALBOT	2,454,615	40,624	34,561	75,185	WARREN	4,655,445	53,538	68,821	122,359
TALIAFERRO	4,243,539	64,502	56,821	121,323	WASHINGTON	9,082,512	76,093	159,934	236,027
TATTNALL	3,689,513	41,562	48,222	89,784	WAYNE	14,119,482	167,217	218,852	386,069
TAYLOR	2,273,365	19,187	27,280	46,467	WEBSTER	2,169,116	32,591	38,274	70,865
TELFAIR	7,195,365	63,571	89,942	153,513	WHEELER	2,889,359	42,245	33,228	75,473
TERRELL	1,737,176	22,931	21,941	44,872	WHITE	346,856	2,359	5,156	7,515
THOMAS	4,492,987	23,822	55,305	79,127	WHITFIELD	755,445	5,034	13,769	18,803
TIFT	1,686,426	18,989	23,175	42,164	WILCOX	5,258,596	81,508	66,311	147,819
TOOMBS	3,463,235	22,442	45,022	67,464	WILKES	6,980,968	51,101	118,327	169,428
TOWNS	0	0	0	0	WILKINSON	8,907,555	92,995	131,119	224,114
TREUTLEN	2,200,910	28,260	20,160	48,420	WORTH	5,125,750	58,485	67,967	126,452
TROUP	1,926,347	17,010	34,250	51,260	<b>STATE TOTAL</b>	<b>518,592,164</b>	<b>5,962,600</b>	<b>7,524,101</b>	<b>13,486,710</b>

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 1997 through 2003.

