

2006 ANNUAL REPORT PROPERTY TAX ADMINISTRATION



Department of Revenue

Bart L. Graham

Revenue Commissioner

January 20, 2007

Commissioner's
Report to the General Assembly
Regarding Property Tax Administration

Georgia Department of Revenue

January 20, 2007

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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 can be a tool for further understanding the state of Property Tax Administration in Georgia.

We have also added two new topics of information to the annual report; one concerning the amount and percentage of state tax collections as well as the amount of potential tax loss based on collection rates and another concerning performance reviews of county boards of tax assessors. We hope you will find these new items informative.

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 2007 session and during the year.

Respectfully Submitted,

Bart L. Graham

Revenue Commissioner

HIGHLIGHTS OF ANNUAL REPORT

DIGEST REVIEW:

- The Revenue Commissioner continues to ensure uniformity and equalization between and within counties using the same procedures enacted in 1992, and in the manner prescribed in Article 5A of Chapter 5 of Title 48.
- The statutory deadline for submitting annual property tax digests is August 1st, however, historically 5% of the counties actually met this deadline. Since 2004, the Department has taken 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. While 40% of the county tax digests were submitted by the August 1st deadline for tax years 2004 and 2005, the Department continues to encourage counties to achieve compliance with the law governing the digest submission due date. We hope more counties will be able to meet the August 1st deadline in the future as a result of our continued assistance in helping counties achieve that goal.
- Of the 53 counties falling in the 2005 review year and extensively reviewed, 12 county ad valorem tax digests failed to meet the state standards for approval, compared to 7 counties in 2004. As a result of the 2005 reviews, a \$5 per parcel penalty of \$148,190 and additional state tax of \$74,255 was assessed these counties.
- Of the other 106 non-review counties examined for 2005, 13 county ad valorem tax digests failed to have an acceptable overall average **assessment ratio**¹, compared to 11 in 2004. As a result, additional state tax in the amount of \$316,370 was assessed these counties.
- The average **level of assessment**², as measured by the Median, has decreased from 37.97% in tax year 2004 to 37.81% for tax year 2005. And even though it has slipped somewhat, the median still remains within an acceptable level.
- The average **level of uniformity**³, as measured by the Coefficient of Dispersion, has improved from 10.63% in 2004 to 10.54% for 2005, indicating the presence of uniformity in assessments.
- The average level of **assessment bias**⁴, as measured by the Price Related Differential, has remained somewhat stable; a measure of 101.14% in 2005, compared to 100.92% in 2004, indicating assessments are fair between lower and higher valued properties.

1. **Assessment Ratio** — the fractional relationship the assessed value of property bears to the fair market value of the property.

2. **Level of Assessment** — extent to which properties are assessed at the legally mandated ratio of 40%. O.C.G.A. Section 48-5-7

3. **Level of Uniformity** — average percentage by which individual ratios vary from the legally mandated ratio.

4. **Assessment Bias** — the analysis of assessment ratios to determine whether lower and higher value properties are assessed at a uniform ratio.

(Continued from page 1)

- Assessed values reached a high of \$279.7 billion in 2005 or a 3.1% increase from the values reported in 2004; while the 2005 average millage rate of 26.68 increased approximately 2.7% from the 2004 average millage rate.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on Pages 8 and 9 of this report.

PERFORMANCE REVIEWS:

- In 2000, legislation was passed which provided that county governing authorities, by resolution, could request that the Commissioner conduct a performance review of the county board of tax assessors. Upon receipt of such a request, the Commissioner appoints a Performance Review Board consisting of 3 members; 1 member who is an employee of the Department of Revenue and 2 members who serve as county tax assessors or chief appraisers. Once appointed, the Performance Review Board performs a thorough and complete investigation of the board of tax assessors, including the technical competency of appraisal techniques and compliance with state law and regulations and issues a report of its findings to the governing authority.
- Since the passage of that legislation, the Department has performed reviews of 22 county boards of tax assessors and has scheduled 2 reviews for 2007. Additional information and a list of the counties where Performance Reviews have been performed can be found on Page 43 of this report.

PUBLIC UTILITIES:

- In 2005, the Department received a favorable ruling from the federal district court in a suit brought by one of the nation's largest railroads appealing its 2002 proposed assessment. The ruling affirmed the Department's valuation methodologies and clarified the exemption of certain intangible assets. The railroad appealed the district court's decision to the US Court of Appeals and a decision in favor of the Department was issued by that court on December 19, 2006.
- The statewide average **equalization ratio**⁵ for public utility property increased slightly from 37.78% in 2005 to 38.83% for tax year 2006.
- Equalization ratios for 66 of the 159 counties were proposed at a ratio less than 40% for tax year 2006, down from the 77 counties whose proposed equalization ratio was less than 40% in 2005.

5. Equalization Ratio — the level of assessment of centrally assessed property proposed by the State Board of Equalization and equal to the level of assessment of all other property valued by the local county board of tax assessors. O.C.G.A. Section 48-2-18.

(Continued on page 3)

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- A graph showing the trend of the statewide average equalization ratio for public utility property since 2001 can be found on Page 47 of this report.

PREFERENTIAL AGRICULTURAL ASSESSMENT:

- Since the implementation of **Preferential Agricultural Assessment**⁶ in 1984, the program continued to grow through tax year 2001. Since that time, the number of taxpayers participating in this special assessment program has steadily declined; a result of the increase in fair market values at the local level and the advantages of Conservation Use Valuation.
- Tables and graphs depicting the impact of Preferential Agricultural Assessment can be found on Pages 48 through 57 of this report.

CONSERVATION USE VALUATION:

- Since the implementation of **Conservation Use Valuation**⁷ in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program has increased to more than 111,000, representing the elimination of approximately 6 billion in value and total tax shift of approximately \$150.8 million. These dramatic increases are expected to continue as county boards of tax assessors perform revaluation and property valuations increase.
- Charts and graphs depicting the impact of Conservation Use Valuation can be found on Pages 58 through 65 of this report.

TIMBER TAXATION:

- Since 2002, the amount of timber sales and harvests has shown a downward trend, an indication of the depressed timber market, until tax year 2005 which indicates an improvement in the market and increased County and School revenues of approximately 4%. Some of this increase may be attributable to increased millage rates, while another factor affecting timber harvests and sales is the trend in recent years of large timber companies selling thousands of acres of timberland for development purposes rather than maintaining the land for timber production purposes.

6. Preferential Agricultural Assessment — Bona fide agricultural property assessed at 75 percent of the assessment of other property or at 30% of fair market value. O.C.G.A. Sections 48-5-7 and 48-5-7.1.

7. Conservation Use Valuation — Conservation Use Valuation - Bona fide agricultural property assessed at current use value rather than fair market value and developed by the Department in accordance with O.C.G.A. Section 48-5-269, O.C.G.A. Sections 48-5-7, and 48-5-7.4.

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- Timber harvest values and revenue trends can be found on Pages 66 through 73 of this report.

SUMMARY:

The Department desires to provide the legislature with all information necessary for the proper evaluation of legislative impacts and implementation of property tax policies. It fully supports the initiatives of the General Assembly in providing tax relief to the elderly, authorizing special assessment programs and exemptions for certain categories of property, homeowner tax relief, and increased homestead exemptions that return value to the citizens of Georgia.

REPORTING REQUIREMENTS

The Commissioner's responsibility for continuing to provide the General Assembly with the 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, uniformity, and **equalization**⁸.

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 ensure 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**¹¹, 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**¹², meets the state standard of 95% to 110%.

8. **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.

9. **The Coefficient of Dispersion** — is the statistical representation of equalization.

10. **The Price-Related Differential** — is the statistical measure of assessment bias. This demonstrates whether lower or higher priced properties are more accurately assessed.

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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 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 2005 review year indicated that 12 counties were deficient. Six of these counties were subject to additional state tax and 2 (Monroe and Wayne Counties) were assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. Monroe and Wayne Counties have filed an appeal to the penalty. As a result of the appeals, the Department has executed Consent Orders for these two counties in an effort to ensure that future digests meet statutory compliance.

Table 1					
COUNTY	\$5 Per Parcel	Additional	COUNTY	\$5 Per Parcel	Additional
Brooks		\$ 9,627	Macon		
Calhoun		\$ 2,417	Monroe	\$ 72,590	
Early		\$ 15,716	Spalding		
Hart			Terrell		
Jones		\$ 17,382	Wayne	\$ 75,600	
Lee		\$ 19,976	Wilkes		\$ 9,137
			TOTAL	\$148,190	\$74,255

The review of the 106 non-review counties resulted in 13 counties being assessed additional state tax.

Table 2			
COUNTY	Additional State Tax	COUNTY	Additional State Tax
Bacon	\$5,792	Randolph	\$3,588
Bibb	\$121,673	Screven	\$11,314
Brantley	\$9,835	Union	\$39,683
Clinch	\$8,997	Walker	\$46,303
Dade	\$10,675	Webster	\$2,407
Greene	\$46,755	Wheeler	\$6,119
Long	\$3,229	TOTAL	\$316,370

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

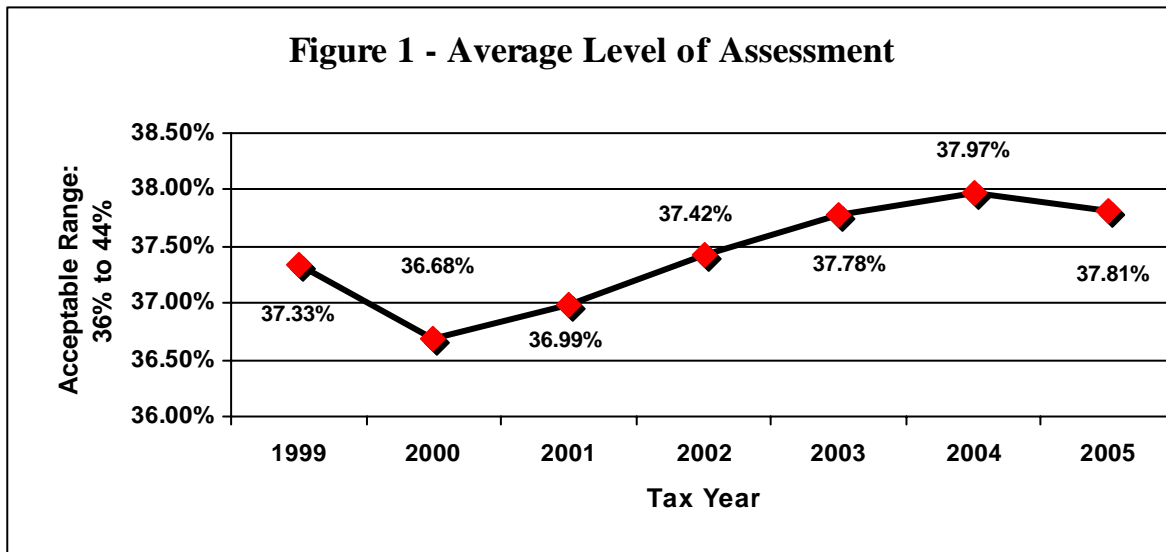


Figure 1 - This graph shows the steady increase in the average Median Ratio from 2000 to 2004, however, for 2005 it slipped somewhat, but remains within an acceptable level. Georgia law requires taxes to be assessed at 40% of the fair market value of the property; therefore, the median ratio is a measure 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 decrease in 2004 and 2005 indicates that assessments are becoming more uniform than in past years.

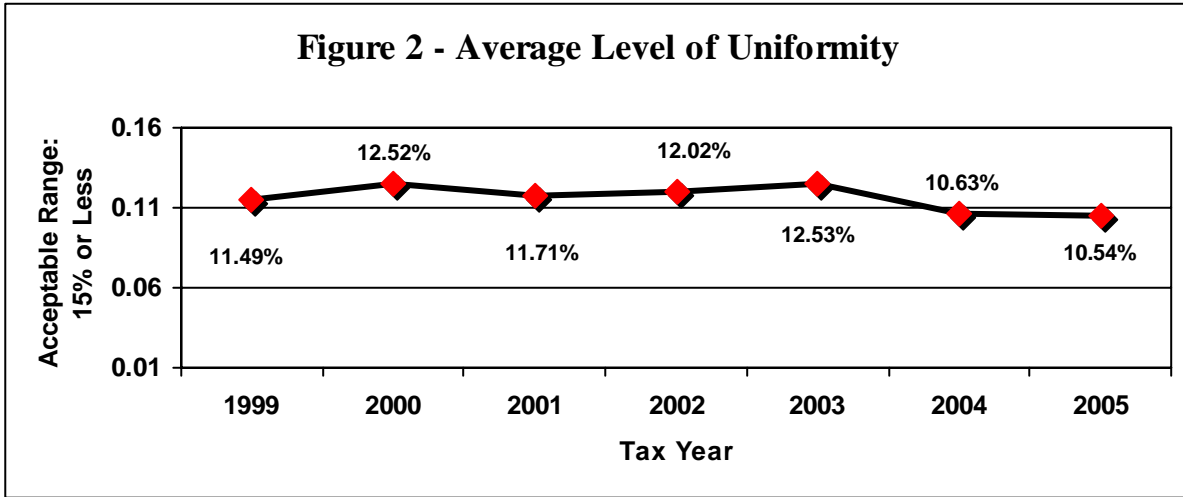
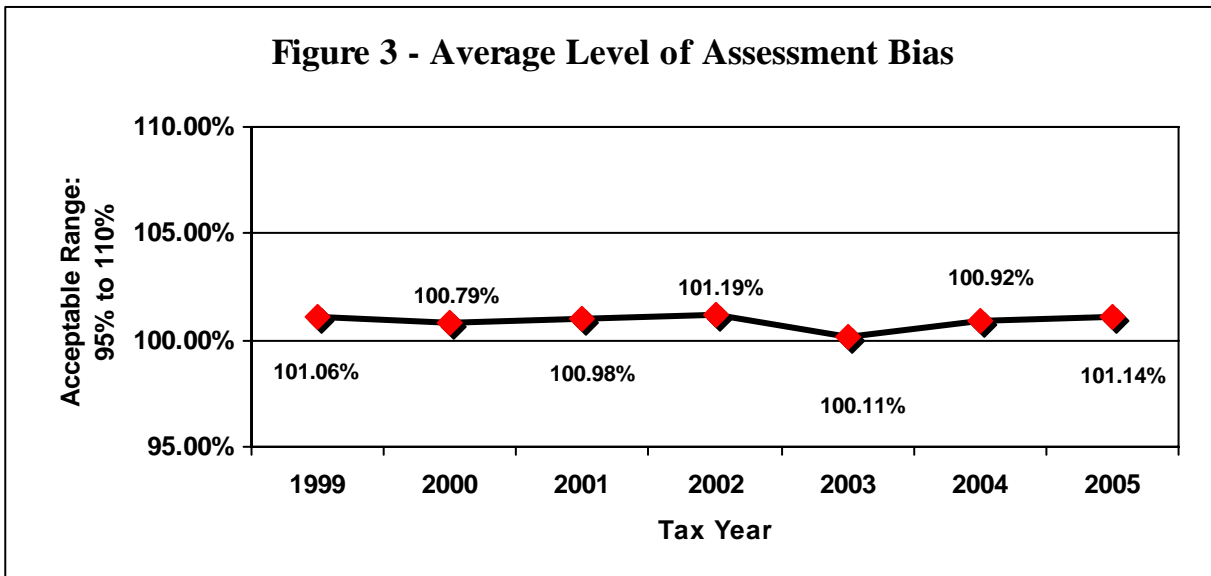


Figure 3 - This chart shows the past seven years average assessment bias, as measured by the Price Related Differential. This standard has remained relatively stable during these years, indicating that large and small properties are being assessed on a more equal basis.



VALUE AND REVENUE

Since the implementation of the new digest review procedures, counties have been performing either total or partial revaluations or 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 1999. The increases are shown in **Figure 4** below.

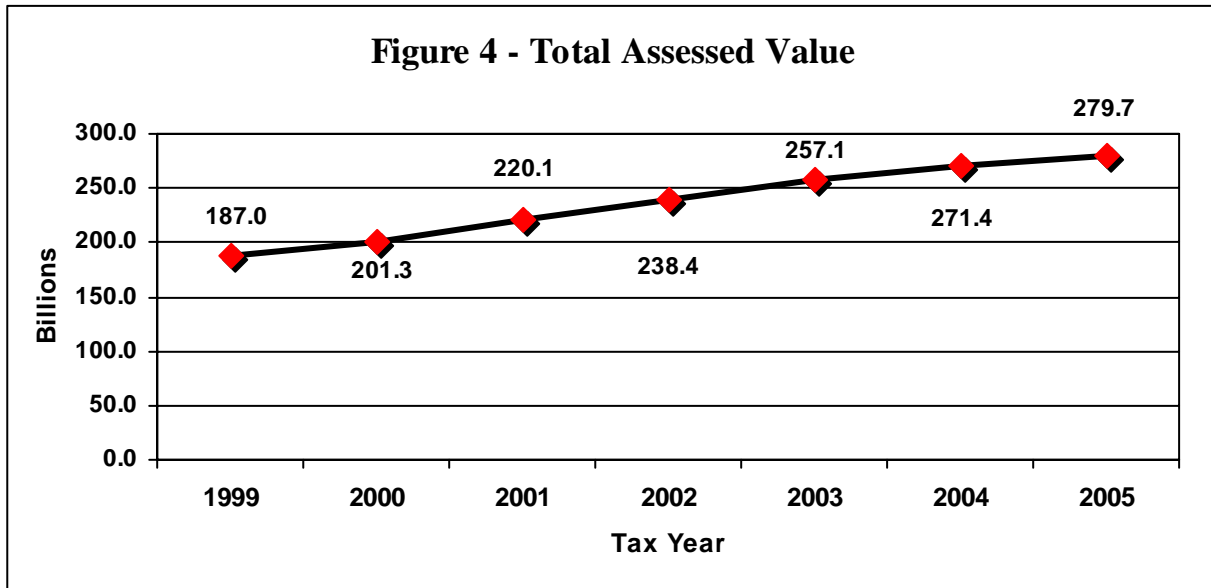
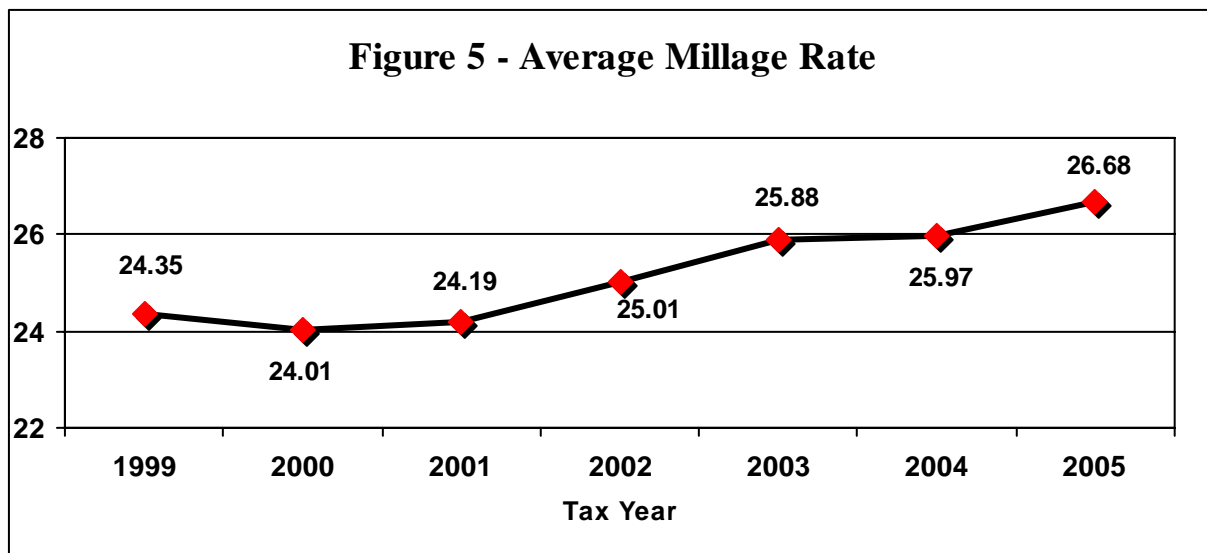
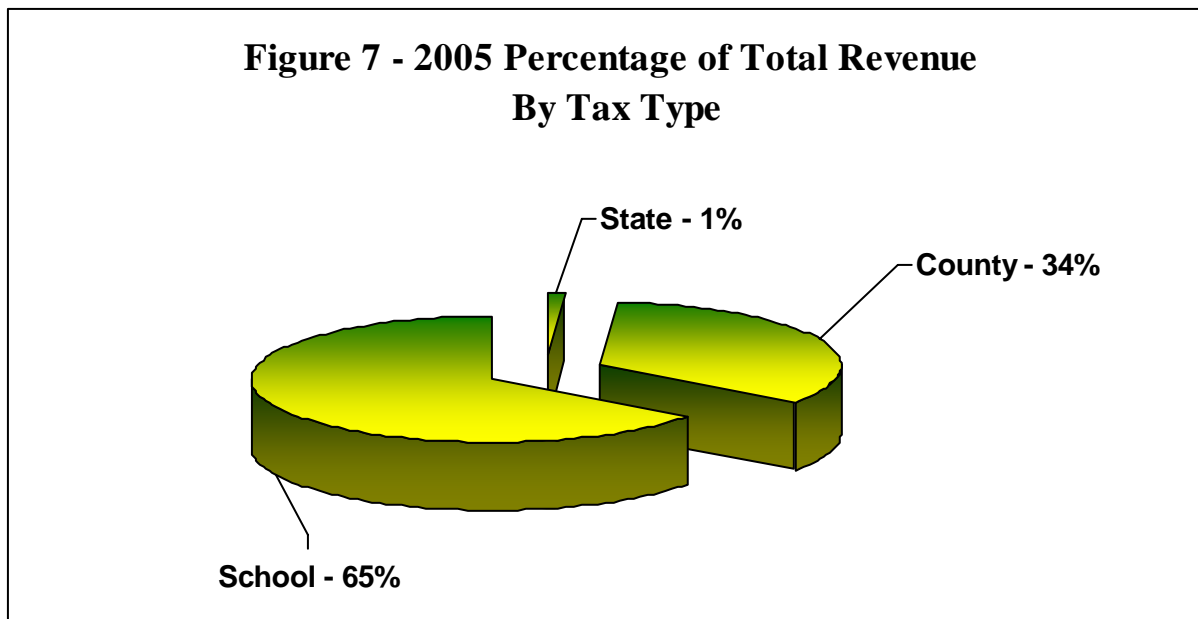
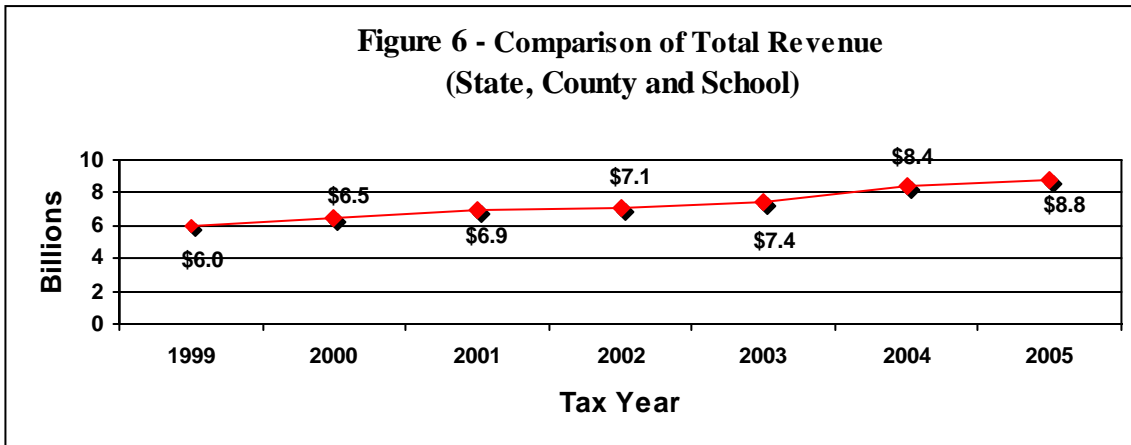


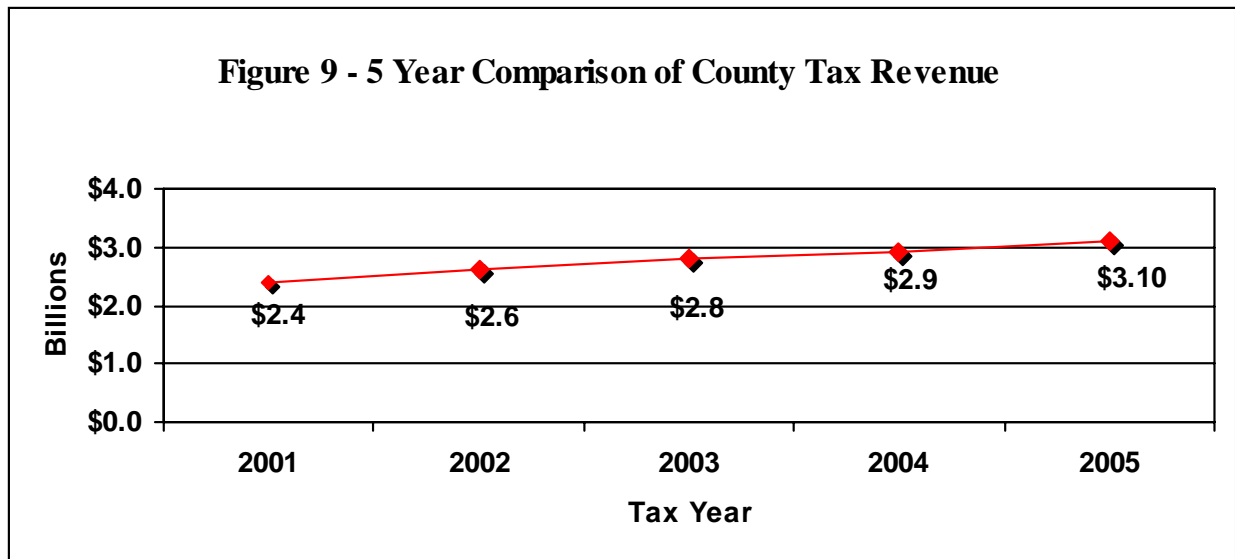
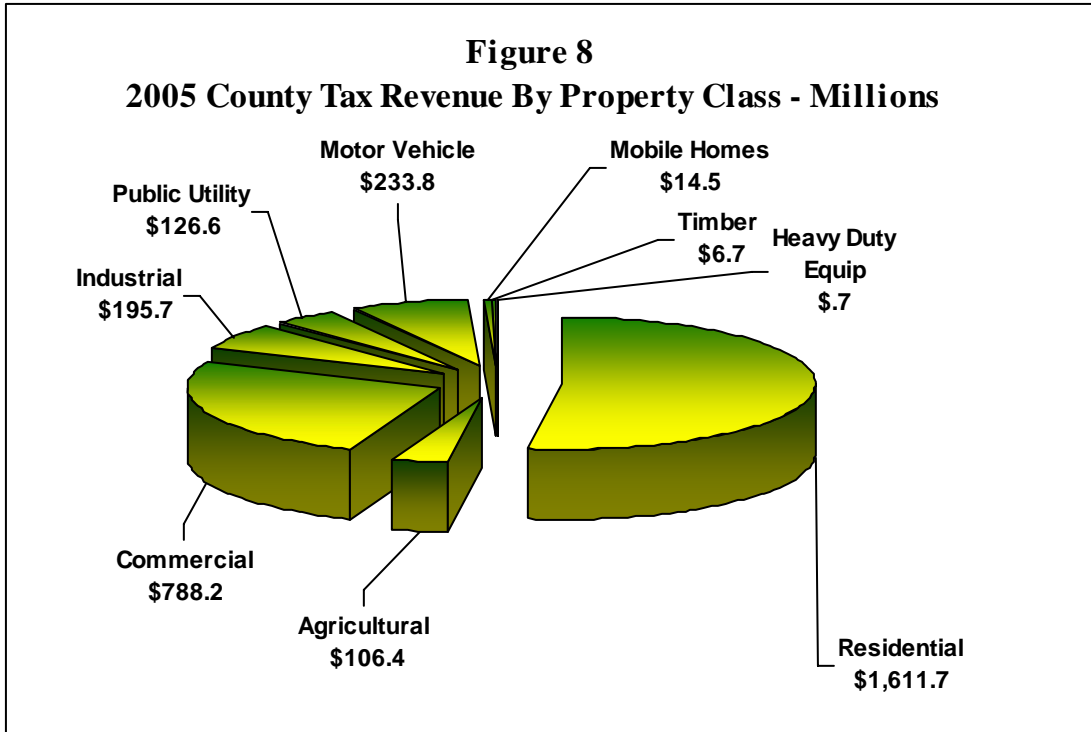
Figure 5 shows the average millage since 1999. And while the average millage rate had been declining, in 2001 counties and schools began increasing the millage rate. This has continued through tax year 2005.



Property tax continues to be the primary revenue source for local governments. Currently, approximately 8.8 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 6 and 7** below show the total revenues and the revenue breakdown by tax type generated from the 2005 tax digests.



Figures 8 and 9 show the amount of tax revenue and a 5-year comparison for county and school tax purposes;



Figures 10 and 11 show the amount of tax revenue and a 5-year comparison for county and school tax purposes.

Figure 10 - 2005 School Tax Revenue By Property Class - Millions

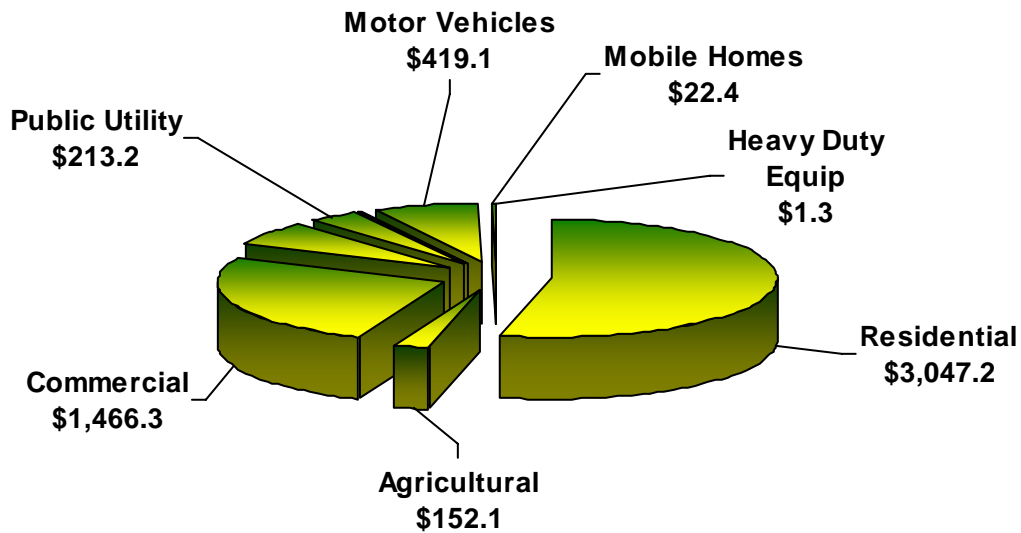
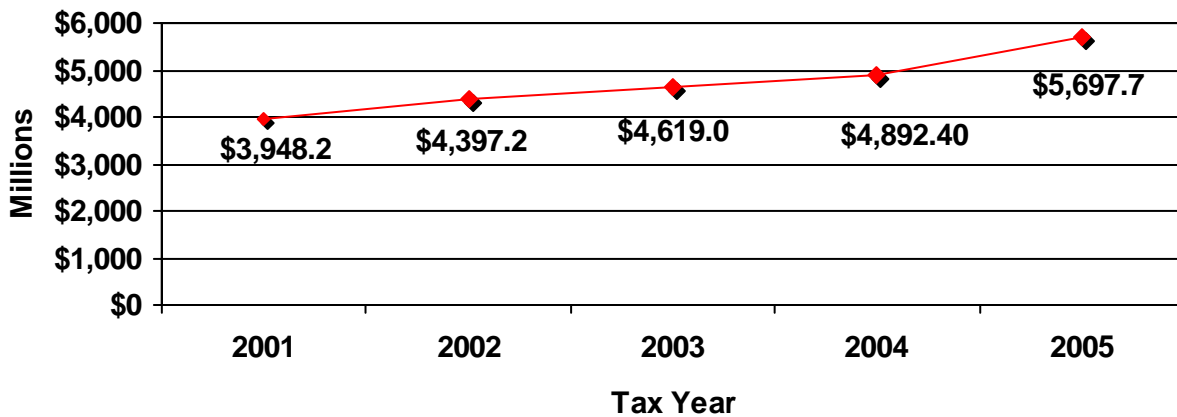
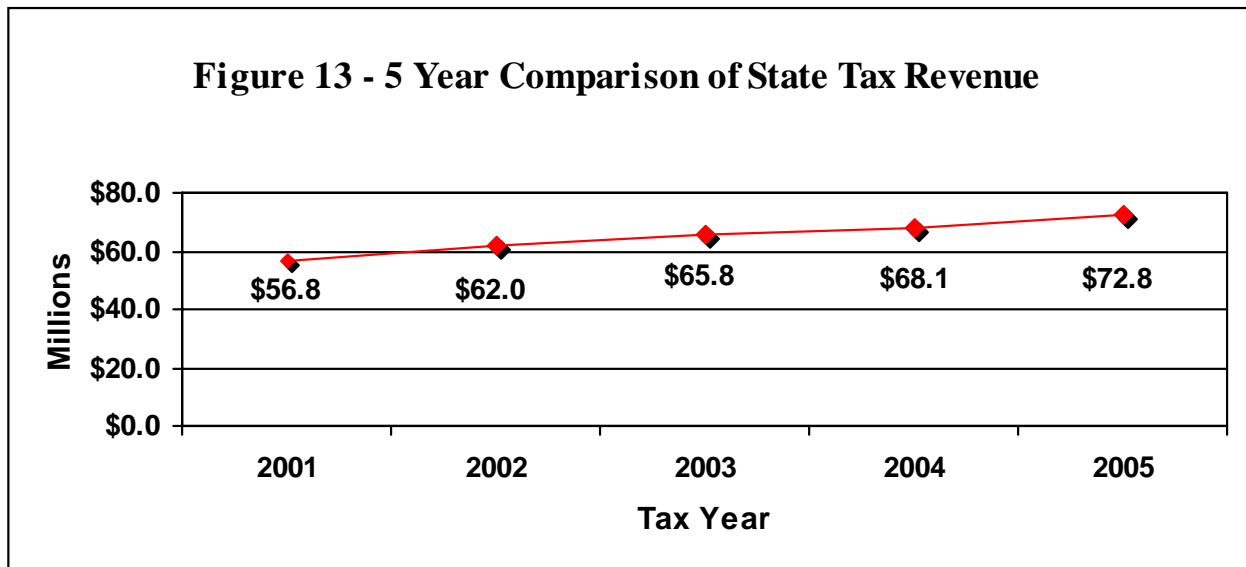
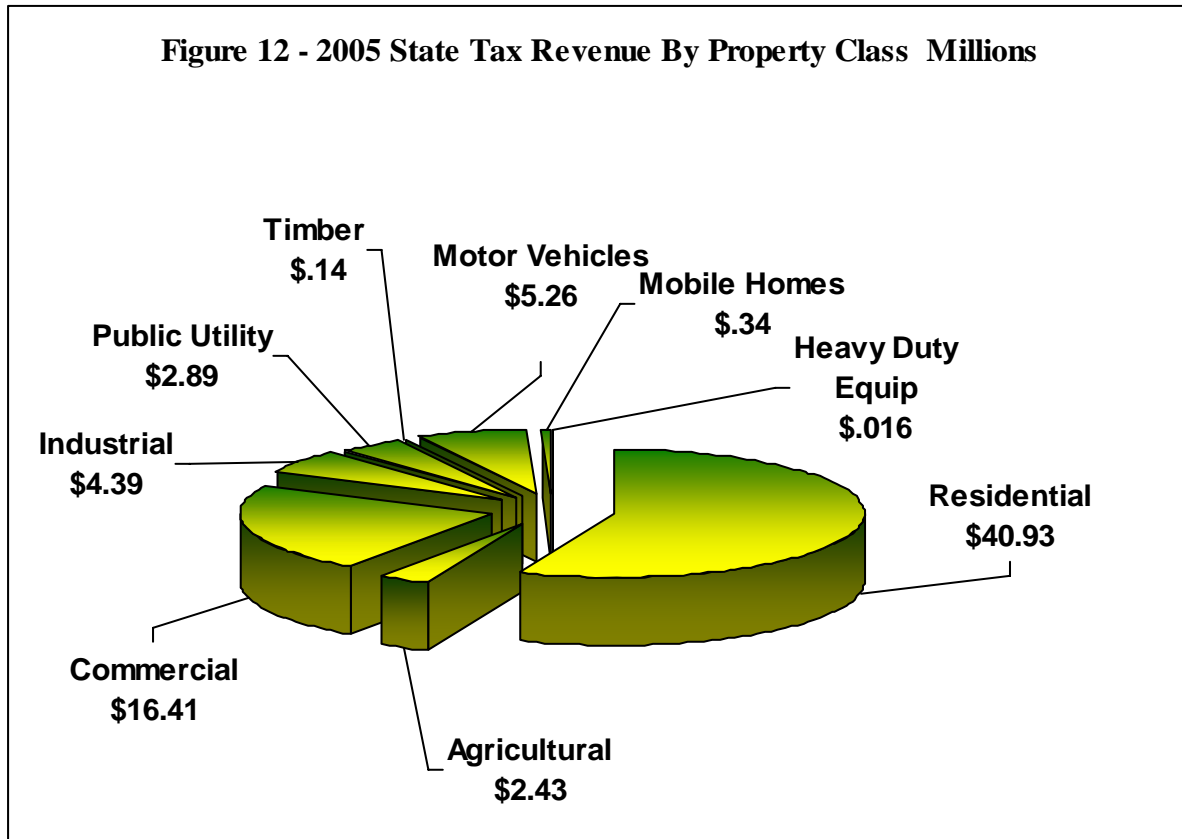


Figure 11 - 5 Year Comparison of Total School Tax Revenue



Figures 12 and 13 show the amount of revenue and 5-year comparison of state tax purposes.



COMPARISON OF TAX COLLECTIONS TO DIGEST

Tables 3, 4 and 5 on the following pages represent the amount of property tax for state, county, and school purposes earmarked for collection as shown on each county’s digest for the applicable tax year. These Tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes. We have estimated the amounts for approximately 38 counties for tax year 2005 that have not yet been audited. Figures for tax years 2004 and 2005 are not available for Monroe County because of litigation that precludes an estimate.

These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time. The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts. The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes. Potential tax losses for municipalities and independent school taxes are not included in these tables.

We had hoped to also provide information on the amount of tax liens sold to third parties and delinquent taxes collected by property sales, however, that information was not available at the time of this report. Therefore, we will continue to gather additional information and provide it to the legislature in future reports.

POTENTIAL TAX LOSS

Below is the aggregate of tables 3, 4 & 5. The collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate was used in calculating the potential tax loss for all tax purposes.

Tax Year	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
2003	\$ 63,988,610	\$ 1,503,385	\$2,752,981,325	\$ 52,935,629	\$4,619,017,714	\$ 96,561,797	\$ 151,000,812	2.35%
2004	\$ 68,327,364	\$ 2,201,171	\$2,890,817,029	\$ 95,014,580	\$4,092,410,029	\$ 130,524,065	\$ 227,739,815	3.22%
2005	\$ 73,024,901	\$ 2,168,408	\$3,084,326,341	\$ 91,956,796	\$4,399,298,573	\$ 133,200,710	\$ 227,325,913	2.97%
TOTAL		\$ 5,872,964		\$ 239,907,005		\$ 360,286,572	\$ 606,066,540	2.85%

TABLE 3 - TAX YEAR 2003

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Appling	96.7%	\$137,279	\$4,530	\$5,372,558	\$177,294	\$8,498,937	\$280,465	\$462,290	3.30%
Atkinson	90.6%	\$31,190	\$2,932	\$1,685,451	\$158,432	\$1,550,166	\$145,716	\$307,080	9.40%
Bacon	95.6%	\$43,518	\$1,915	\$2,216,006	\$97,504	\$2,341,625	\$103,032	\$202,451	4.40%
Baker	96.6%	\$22,325	\$759	\$1,228,354	\$41,764	\$1,731,713	\$58,878	\$101,401	3.40%
Baldwin	96.9%	\$151,900	\$4,709	\$6,975,018	\$216,226	\$10,330,559	\$320,247	\$541,182	3.10%
Banks	89.4%	\$101,306	\$10,738	\$3,352,346	\$355,349	\$5,545,798	\$587,855	\$953,942	10.60%
Barrow	98.1%	\$302,476	\$5,747	\$10,110,797	\$192,105	\$21,642,063	\$411,199	\$609,051	1.90%
Bartow	98.2%	\$596,871	\$10,744	\$19,026,146	\$342,471	\$41,724,484	\$751,041	\$1,104,255	1.80%
Ben Hill	96.8%	\$71,683	\$2,294	\$3,850,012	\$123,200	\$4,669,192	\$149,414	\$274,908	3.20%
Berrien	93.0%	\$65,104	\$4,557	\$3,821,017	\$267,471	\$3,161,295	\$221,291	\$493,319	7.00%
Bibb	98.5%	\$931,924	\$13,979	\$51,529,088	\$772,936	\$65,988,178	\$989,823	\$1,776,738	1.50%
Bleckley	89.8%	\$52,575	\$5,363	\$1,934,090	\$197,277	\$2,473,125	\$252,259	\$454,899	10.20%
Brantley	95.2%	\$48,551	\$2,330	\$3,987,110	\$191,381	\$3,380,169	\$162,248	\$355,960	4.80%
Brooks	96.4%	\$69,883	\$2,516	\$3,714,865	\$133,735	\$4,167,468	\$150,029	\$286,280	3.60%
Bryan	97.4%	\$171,696	\$4,464	\$5,710,420	\$148,471	\$11,621,830	\$302,168	\$455,103	2.60%
Bulloch	97.4%	\$288,264	\$7,495	\$11,867,182	\$308,547	\$11,559,040	\$300,535	\$616,577	2.60%
Burke	98.1%	\$383,927	\$7,295	\$12,376,198	\$235,148	\$19,562,649	\$371,690	\$614,133	1.90%
Butts	97.8%	\$117,766	\$2,591	\$8,615,527	\$189,542	\$7,818,525	\$172,008	\$364,140	2.20%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).
- The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts.
- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 3 - TAX YEAR 2003

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Calhoun	96.9%	\$24,655	\$764	\$1,370,408	\$42,483	\$1,603,472	\$49,708	\$92,955	3.10%
Camden	94.7%	\$223,076	\$11,823	\$12,780,464	\$677,365	\$12,549,372	\$665,117	\$1,354,304	5.30%
Candler	91.8%	\$43,244	\$3,546	\$2,608,548	\$213,901	\$2,509,377	\$205,769	\$423,216	8.20%
Carroll	97.4%	\$534,216	\$13,890	\$12,874,239	\$334,730	\$37,447,598	\$973,638	\$1,322,257	2.60%
Catoosa	97.5%	\$312,629	\$7,816	\$4,138,566	\$103,464	\$19,096,921	\$477,423	\$588,703	2.50%
Chariton	96.2%	\$56,428	\$2,144	\$5,489,442	\$208,599	\$3,259,014	\$123,843	\$334,586	3.80%
Chatham	97.5%	\$1,971,265	\$49,282	\$91,466,400	\$2,286,660	\$136,284,757	\$3,407,119	\$5,743,061	2.50%
Chattahoochee	97.7%	\$12,456	\$286	\$360,375	\$8,289	\$632,806	\$14,555	\$23,130	2.30%
Chattooga	95.8%	\$115,993	\$4,872	\$4,177,655	\$175,462	\$4,383,126	\$184,091	\$364,425	4.20%
Cherokee	99.0%	\$1,350,960	\$13,510	\$36,991,550	\$369,916	\$97,422,392	\$974,224	\$1,357,649	1.00%
Clarke **	100.9%	\$622,878	-\$5,606	\$34,332,380	-\$308,991	\$47,849,177	-\$430,643	-\$745,240	-0.90%
Clay	99.1%	\$22,334	\$201	\$1,105,757	\$9,952	\$883,785	\$7,954	\$18,107	0.90%
Clayton	98.9%	\$1,796,301	\$19,759	\$65,320,508	\$718,526	\$128,640,247	\$1,415,043	\$2,153,328	1.10%
Clinch	91.1%	\$41,735	\$3,714	\$2,892,936	\$257,471	\$2,762,431	\$245,856	\$507,042	8.90%
Cobb	97.0%	\$5,931,205	\$177,936	\$210,260,743	\$6,307,822	\$427,756,154	\$12,832,685	\$19,318,443	3.00%
Coffee	96.7%	\$169,643	\$5,598	\$5,593,145	\$184,574	\$11,475,553	\$378,693	\$568,865	3.30%
Colquitt	95.1%	\$163,173	\$7,995	\$9,327,063	\$457,026	\$5,581,632	\$273,500	\$738,522	4.90%
Columbia	99.2%	\$617,620	\$4,941	\$18,930,908	\$151,447	\$42,157,963	\$337,264	\$493,652	0.80%
Cook	97.1%	\$79,691	\$2,311	\$2,786,416	\$80,806	\$4,296,773	\$124,606	\$207,724	2.90%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
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** Clarke County collected \$ 745,240 more than was earmarked when the digest was submitted because the % collections for state tax was more than 100% (100.9%) and in this report, DOR presumes that the same collection percentage holds true for all other tax collections.

TABLE 3 - TAX YEAR 2003

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Coweta	91.0%	\$739,052	\$66,515	\$17,616,305	\$1,585,467	\$52,440,676	\$4,719,661	\$6,371,643	9.00%
Crawford	96.0%	\$54,696	\$2,188	\$2,902,799	\$116,112	\$3,260,070	\$130,403	\$248,703	4.00%
Crisp	94.5%	\$106,667	\$5,867	\$5,754,302	\$316,487	\$8,052,283	\$442,876	\$765,229	5.50%
Dade	92.7%	\$69,163	\$5,049	\$1,925,538	\$140,564	\$3,769,752	\$275,192	\$420,805	7.30%
Dawson	98.3%	\$214,828	\$3,652	\$7,693,833	\$130,795	\$11,795,517	\$200,524	\$334,971	1.70%
Decatur	99.6%	\$156,960	\$628	\$5,798,769	\$23,195	\$8,751,564	\$35,006	\$58,829	0.40%
Dekalb	98.1%	\$5,254,811	\$99,841	\$305,029,553	\$5,795,562	\$448,554,525	\$8,522,536	\$14,417,939	1.90%
Dodge	85.9%	\$71,407	\$10,068	\$3,099,592	\$437,042	\$2,827,760	\$398,714	\$845,825	14.10%
Dooly	91.9%	\$61,164	\$4,954	\$3,453,164	\$279,706	\$3,556,869	\$288,106	\$572,767	8.10%
Dougherty	98.7%	\$470,354	\$6,115	\$26,340,519	\$342,427	\$37,821,502	\$491,680	\$840,221	1.30%
Douglas	94.5%	\$717,554	\$39,465	\$21,804,874	\$1,199,268	\$56,492,280	\$3,107,075	\$4,345,809	5.50%
Early	93.8%	\$76,306	\$4,731	\$3,273,528	\$202,959	\$4,452,359	\$276,046	\$483,736	6.20%
Echols	94.9%	\$18,606	\$949	\$1,139,150	\$58,097	\$1,308,301	\$66,723	\$125,769	5.10%
Effingham	97.2%	\$233,411	\$6,536	\$11,217,088	\$314,078	\$15,804,400	\$442,523	\$763,137	2.80%
Elbert	98.2%	\$107,096	\$1,928	\$4,644,172	\$83,595	\$7,313,335	\$131,640	\$217,163	1.80%
Emanuel	97.1%	\$91,529	\$2,654	\$4,217,239	\$122,300	\$3,917,395	\$113,604	\$238,559	2.90%
Evans	96.2%	\$46,453	\$1,765	\$1,467,496	\$55,765	\$2,061,761	\$78,347	\$135,877	3.80%
Fannin	94.5%	\$156,966	\$8,633	\$3,715,206	\$204,336	\$8,279,328	\$455,363	\$668,333	5.50%

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TABLE 3 - TAX YEAR 2003

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Fayette	97.3%	\$991,311	\$26,765	\$31,696,385	\$855,802	\$85,397,220	\$2,305,725	\$3,188,293	2.70%
Floyd	97.6%	\$613,114	\$14,715	\$23,857,715	\$572,585	\$41,888,144	\$1,005,315	\$1,592,615	2.40%
Forsyth	98.5%	\$1,423,826	\$21,357	\$34,645,051	\$519,676	\$95,640,569	\$1,434,609	\$1,975,642	1.50%
Franklin	90.4%	\$137,179	\$13,169	\$4,063,833	\$390,128	\$6,977,696	\$669,859	\$1,073,156	9.60%
Fulton **	104.2%	\$9,182,251	-\$385,655	\$522,098,457	-\$21,928,135	\$780,971,778	-\$32,800,815	-\$55,114,604	-4.20%
Gilmer	91.0%	\$218,456	\$19,661	\$3,770,224	\$339,320	\$13,373,057	\$1,203,575	\$1,562,556	9.00%
Glascok	99.9%	\$15,828	\$16	\$984,915	\$985	\$896,783	\$897	\$1,898	0.10%
Glynn	97.7%	\$846,257	\$19,464	\$24,095,957	\$554,207	\$54,785,783	\$1,260,073	\$1,833,744	2.30%
Gordon	96.1%	\$307,708	\$12,001	\$6,691,446	\$260,966	\$18,920,121	\$737,885	\$1,010,852	3.90%
Grady	95.9%	\$115,667	\$4,742	\$4,432,016	\$181,713	\$6,081,611	\$249,346	\$435,801	4.10%
Greene	99.6%	\$217,693	\$871	\$7,142,916	\$28,572	\$9,650,664	\$38,603	\$68,045	0.40%
Gwinnett	95.6%	\$5,833,113	\$256,657	\$252,151,801	\$11,094,679	\$467,829,494	\$20,584,498	\$31,935,834	4.40%
Habersham	97.1%	\$257,495	\$7,467	\$9,898,060	\$287,044	\$11,555,135	\$335,099	\$629,610	2.90%
Hall	96.4%	\$1,211,923	\$43,629	\$36,874,339	\$1,327,476	\$72,878,796	\$2,623,637	\$3,994,742	3.60%
Hancock	88.1%	\$62,315	\$7,415	\$6,124,494	\$728,815	\$3,130,718	\$372,555	\$1,108,786	11.90%
Haralson	97.9%	\$137,878	\$2,895	\$6,181,743	\$129,817	\$6,989,331	\$146,776	\$279,488	2.10%
Harris	98.6%	\$172,549	\$2,416	\$5,276,052	\$73,865	\$11,159,251	\$156,230	\$232,510	1.40%
Hart	93.9%	\$202,527	\$12,354	\$4,007,676	\$244,468	\$10,924,124	\$666,372	\$923,194	6.10%

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 - The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
 - Potential tax losses for municipalities and independent school taxes are not included in these tables.
- ** Fulton County collected \$55 Million more than was earmarked when the digest was submitted because the % collections for state tax was more than 100% (104.2%) and in this report, DOR presumes that the same collection percentage holds true for all other tax collections.

TABLE 3 - TAX YEAR 2003

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Heard	90.7%	\$87,630	\$8,150	\$2,708,374	\$251,879	\$4,591,165	\$426,978	\$687,007	9.30%
Henry	97.0%	\$1,178,257	\$35,348	\$63,432,604	\$1,902,978	\$100,613,743	\$3,018,412	\$4,956,738	3.00%
Houston	94.0%	\$658,133	\$39,488	\$24,273,705	\$1,456,422	\$33,894,090	\$2,033,645	\$3,529,556	6.00%
Irwin	98.6%	\$44,643	\$625	\$2,526,072	\$35,365	\$3,074,170	\$43,038	\$79,028	1.40%
Jackson	90.9%	\$352,535	\$32,081	\$14,485,444	\$1,318,175	\$26,995,699	\$2,456,609	\$3,806,865	9.10%
Jasper	89.4%	\$73,396	\$7,780	\$4,803,055	\$509,124	\$5,385,007	\$570,811	\$1,087,715	10.60%
Jeff Davis	96.1%	\$59,046	\$2,303	\$2,123,255	\$82,807	\$3,119,477	\$121,660	\$206,769	3.90%
Jefferson	94.9%	\$91,420	\$4,662	\$4,737,955	\$241,636	\$5,129,286	\$261,594	\$507,892	5.10%
Jenkins	98.5%	\$31,805	\$477	\$2,408,795	\$36,132	\$1,747,683	\$26,215	\$62,824	1.50%
Johnson	98.3%	\$31,196	\$530	\$1,919,571	\$32,633	\$1,443,499	\$24,539	\$57,703	1.70%
Jones	92.0%	\$142,602	\$11,408	\$5,681,989	\$454,559	\$7,570,991	\$605,679	\$1,071,647	8.00%
Lamar	96.5%	\$83,586	\$2,926	\$2,992,014	\$104,720	\$5,550,470	\$194,266	\$301,912	3.50%
Lanier	94.9%	\$22,199	\$1,132	\$1,299,465	\$66,273	\$1,504,085	\$76,708	\$144,113	5.10%
Laurens	95.8%	\$248,491	\$10,437	\$7,002,745	\$294,115	\$15,489,848	\$650,574	\$955,126	4.20%
Lee	97.6%	\$131,761	\$3,162	\$7,148,459	\$171,563	\$8,217,141	\$197,211	\$371,937	2.40%
Liberty	91.5%	\$190,313	\$16,177	\$14,839,609	\$1,261,367	\$12,598,102	\$1,070,839	\$2,348,382	8.50%
Lincoln	97.3%	\$49,751	\$1,343	\$1,991,711	\$53,776	\$2,364,422	\$63,839	\$118,959	2.70%
Long	97.6%	\$28,696	\$689	\$2,232,505	\$53,580	\$1,977,181	\$47,452	\$101,721	2.40%

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TABLE 3 - TAX YEAR 2003

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Lowndes	97.6%	\$510,859	\$12,261	\$17,524,730	\$420,594	\$27,277,913	\$654,670	\$1,087,524	2.40%
Lumpkin	97.4%	\$201,714	\$5,245	\$5,988,333	\$155,697	\$10,413,430	\$270,749	\$431,690	2.60%
Macon	90.1%	\$71,102	\$7,039	\$3,346,168	\$331,271	\$4,723,109	\$467,588	\$805,898	9.90%
Madison	96.0%	\$115,914	\$4,637	\$5,203,349	\$208,134	\$7,807,452	\$312,298	\$525,069	4.00%
Marion	98.6%	\$34,252	\$480	\$1,102,278	\$15,432	\$1,962,255	\$27,472	\$43,383	1.40%
McDuffie	93.8%	\$111,742	\$6,928	\$3,513,790	\$217,855	\$6,755,965	\$418,870	\$643,653	6.20%
McIntosh	93.1%	\$56,773	\$3,917	\$3,144,650	\$216,981	\$3,484,651	\$240,441	\$461,339	6.90%
Meriwether	91.6%	\$109,242	\$9,176	\$3,789,195	\$318,292	\$6,790,353	\$570,390	\$897,858	8.40%
Miller	97.6%	\$36,163	\$868	\$1,760,648	\$42,256	\$2,133,587	\$51,206	\$94,330	2.40%
Mitchell	97.0%	\$114,163	\$3,425	\$7,721,645	\$231,649	\$4,887,458	\$146,624	\$381,698	3.00%
Monroe	90.7%	\$260,461	\$24,223	\$8,871,236	\$825,025	\$12,333,128	\$1,146,981	\$1,996,229	9.30%
Montgomery	94.4%	\$34,937	\$1,956	\$1,515,854	\$84,888	\$1,922,453	\$107,657	\$194,502	5.60%
Morgan	95.8%	\$165,747	\$6,961	\$6,230,909	\$261,698	\$10,133,864	\$425,622	\$694,282	4.20%
Murray	95.8%	\$207,735	\$8,725	\$4,047,229	\$169,984	\$12,379,815	\$519,952	\$698,661	4.20%
Muscogee	96.7%	\$964,963	\$31,844	\$57,135,346	\$1,885,466	\$76,338,771	\$2,519,179	\$4,436,490	3.30%
Newton	99.3%	\$482,365	\$3,377	\$22,921,562	\$160,451	\$35,033,890	\$245,237	\$409,065	0.70%
Oconee	99.7%	\$240,114	\$720	\$8,098,930	\$24,297	\$15,372,766	\$46,118	\$71,135	0.30%
Oglethorpe	98.3%	\$83,097	\$1,413	\$2,456,977	\$41,769	\$4,383,606	\$74,521	\$117,703	1.70%

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Paulding	88.3%	\$599,954	\$70,195	\$17,030,532	\$1,992,572	\$40,219,403	\$4,705,670	\$6,768,437	11.70%
Peach	94.3%	\$103,654	\$5,908	\$6,109,193	\$348,224	\$6,870,844	\$391,638	\$745,770	5.70%
Pickens	92.5%	\$233,974	\$17,548	\$5,459,501	\$409,463	\$13,375,404	\$1,003,155	\$1,430,166	7.50%
Pierce	92.5%	\$70,808	\$5,311	\$1,918,048	\$143,854	\$4,560,844	\$342,063	\$491,228	7.50%
Pike	95.2%	\$86,109	\$4,133	\$3,857,056	\$185,139	\$4,673,968	\$224,350	\$413,622	4.80%
Polk	96.6%	\$200,926	\$6,831	\$7,909,321	\$268,917	\$10,570,577	\$359,400	\$635,148	3.40%
Pulaski	94.0%	\$43,725	\$2,624	\$2,129,607	\$127,776	\$2,039,671	\$122,380	\$252,780	6.00%
Putnam	99.6%	\$218,670	\$875	\$6,859,684	\$27,439	\$12,545,464	\$50,182	\$78,495	0.40%
Quitman	98.6%	\$12,386	\$173	\$633,682	\$8,872	\$708,958	\$9,925	\$18,970	1.40%
Rabun	98.3%	\$281,296	\$4,782	\$9,705,845	\$164,999	\$8,359,347	\$142,109	\$311,890	1.70%
Randolph	96.6%	\$34,637	\$1,178	\$1,631,268	\$55,463	\$2,215,953	\$75,342	\$131,983	3.40%
Richmond	95.3%	\$962,971	\$45,260	\$38,838,166	\$1,825,394	\$75,394,941	\$3,543,562	\$5,414,216	4.70%
Rockdale	92.7%	\$532,521	\$38,874	\$27,018,654	\$1,972,362	\$41,764,789	\$3,048,830	\$5,060,065	7.30%
Schley	93.3%	\$19,281	\$1,292	\$820,992	\$55,006	\$1,436,407	\$96,239	\$152,538	6.70%
Screven	98.2%	\$78,419	\$1,412	\$3,142,819	\$56,571	\$4,017,319	\$72,312	\$130,294	1.80%
Seminole	98.1%	\$47,803	\$908	\$2,600,586	\$49,411	\$2,659,426	\$50,529	\$100,848	1.90%
Spalding	98.2%	\$331,880	\$5,974	\$20,528,160	\$369,507	\$25,749,301	\$463,487	\$838,968	1.80%
Stephens	97.4%	\$145,612	\$3,786	\$6,376,475	\$165,788	\$10,209,772	\$265,454	\$435,028	2.60%

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Stewart	99.4%	\$33,187	\$199	\$1,646,580	\$9,879	\$1,235,733	\$7,414	\$17,493	0.60%
Sumter	95.1%	\$133,066	\$6,520	\$6,630,482	\$324,894	\$8,272,154	\$405,336	\$736,749	4.90%
Talbot	99.0%	\$45,808	\$458	\$3,099,631	\$30,996	\$2,581,586	\$25,816	\$57,270	1.00%
Taliaferro	98.6%	\$14,418	\$202	\$1,026,431	\$14,370	\$793,264	\$11,106	\$25,678	1.40%
Tattnall	92.6%	\$74,305	\$5,499	\$3,816,661	\$282,433	\$3,879,269	\$287,066	\$574,997	7.40%
Taylor	94.0%	\$42,141	\$2,528	\$1,499,002	\$89,940	\$1,992,363	\$119,542	\$212,010	6.00%
Telfair	90.8%	\$55,548	\$5,110	\$2,435,232	\$224,041	\$3,326,605	\$306,048	\$535,199	9.20%
Terrell	97.7%	\$46,585	\$1,071	\$2,874,262	\$66,108	\$2,823,544	\$64,942	\$132,121	2.30%
Thomas	96.5%	\$249,504	\$8,733	\$9,037,197	\$316,302	\$14,694,613	\$514,311	\$839,346	3.50%
Tift	99.9%	\$210,578	\$211	\$9,936,901	\$9,937	\$11,251,024	\$11,251	\$21,399	0.10%
Toombs	97.9%	\$111,741	\$2,347	\$3,416,271	\$71,742	\$6,431,005	\$135,051	\$209,139	2.10%
Towns	89.4%	\$122,815	\$13,018	\$3,038,565	\$322,088	\$2,456,087	\$260,345	\$595,452	10.60%
Treutlen	92.8%	\$22,931	\$1,651	\$1,251,487	\$90,107	\$775,357	\$55,826	\$147,584	7.20%
Troup	98.0%	\$384,456	\$7,689	\$17,558,504	\$351,170	\$31,068,923	\$621,378	\$980,238	2.00%
Turner	93.5%	\$37,732	\$2,453	\$2,809,600	\$182,624	\$2,150,413	\$139,777	\$324,853	6.50%
Twiggs	94.3%	\$59,664	\$3,401	\$3,130,100	\$178,416	\$3,856,953	\$219,846	\$401,663	5.70%
Union	97.1%	\$171,559	\$4,975	\$3,519,986	\$102,080	\$6,375,573	\$184,892	\$291,946	2.90%
Upson	88.9%	\$120,413	\$13,366	\$7,422,283	\$823,873	\$7,320,028	\$812,523	\$1,649,762	11.10%

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- The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts.
- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 3 - TAX YEAR 2003

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Walker	95.4%	\$280,788	\$12,916	\$3,281,411	\$150,945	\$18,175,778	\$836,086	\$999,947	4.60%
Walton	99.6%	\$502,910	\$2,012	\$18,408,358	\$73,633	\$32,129,307	\$128,517	\$204,162	0.40%
Ware	95.3%	\$140,356	\$6,597	\$9,270,905	\$435,733	\$8,446,462	\$396,984	\$839,313	4.70%
Warren	98.5%	\$31,248	\$469	\$1,394,761	\$20,921	\$2,106,201	\$31,593	\$52,983	1.50%
Washington	95.9%	\$129,886	\$5,325	\$4,430,794	\$181,663	\$11,106,153	\$455,352	\$642,340	4.10%
Wayne	87.9%	\$160,090	\$19,371	\$7,350,344	\$889,392	\$9,881,669	\$1,195,682	\$2,104,444	12.10%
Webster	98.3%	\$13,760	\$234	\$791,980	\$13,464	\$1,000,472	\$17,008	\$30,706	1.70%
Wheeler	91.2%	\$23,852	\$2,099	\$1,860,571	\$163,730	\$1,086,281	\$95,593	\$261,422	8.80%
White	92.9%	\$186,286	\$13,226	\$5,923,366	\$420,559	\$10,384,828	\$737,323	\$1,171,108	7.10%
Whitfield	92.5%	\$725,959	\$54,447	\$14,304,476	\$1,072,836	\$51,002,809	\$3,825,211	\$4,952,493	7.50%
Wilcox	96.7%	\$29,006	\$957	\$1,827,176	\$60,297	\$1,457,669	\$48,103	\$109,357	3.30%
Wilkes	98.5%	\$67,384	\$1,011	\$2,235,544	\$33,533	\$4,522,920	\$67,844	\$102,388	1.50%
Wilkinson	95.5%	\$77,957	\$3,508	\$4,180,887	\$188,140	\$4,431,503	\$199,418	\$391,066	4.50%
Worth	98.4%	\$99,396	\$1,590	\$4,755,937	\$76,095	\$5,358,937	\$85,743	\$163,428	1.60%

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- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Appling	98.0%	\$141,766	\$2,835	\$5,434,763	\$108,695	\$8,597,285	\$171,946	\$283,476	2.00%
Atkinson	93.1%	\$31,301	\$2,160	\$1,710,124	\$117,999	\$1,573,857	\$108,596	\$228,754	6.90%
Bacon	94.8%	\$45,206	\$2,351	\$2,400,095	\$124,805	\$2,377,970	\$123,654	\$250,810	5.20%
Baker	98.0%	\$22,458	\$449	\$1,197,367	\$23,947	\$1,521,038	\$30,421	\$54,817	2.00%
Baldwin	96.2%	\$215,356	\$8,184	\$7,830,020	\$297,541	\$11,543,917	\$438,669	\$744,393	3.80%
Banks	93.9%	\$105,300	\$6,423	\$4,097,996	\$249,978	\$5,720,530	\$348,952	\$605,353	6.10%
Barrow	96.5%	\$367,273	\$12,855	\$11,494,984	\$402,324	\$23,594,998	\$825,825	\$1,241,004	3.50%
Bartow	96.7%	\$627,322	\$20,702	\$19,788,329	\$653,015	\$30,823,533	\$1,017,177	\$1,690,893	3.30%
Ben Hill	90.4%	\$74,417	\$7,144	\$3,732,334	\$358,304	\$4,921,836	\$472,496	\$837,944	9.60%
Berrien	82.2%	\$62,720	\$11,164	\$3,668,208	\$652,941	\$3,518,202	\$626,240	\$1,290,345	17.80%
Bibb	97.6%	\$945,801	\$22,699	\$52,788,937	\$1,266,934	\$67,097,120	\$1,610,331	\$2,899,965	2.40%
Bleckley	90.7%	\$52,903	\$4,920	\$1,962,997	\$182,559	\$2,527,606	\$235,067	\$422,546	9.30%
Brantley	95.4%	\$49,515	\$2,278	\$3,975,187	\$182,859	\$3,454,988	\$158,929	\$344,066	4.60%
Brooks	97.0%	\$80,907	\$2,427	\$3,921,717	\$117,652	\$4,202,513	\$126,075	\$246,154	3.00%
Bryan	97.1%	\$199,111	\$5,774	\$6,058,153	\$175,686	\$12,329,375	\$357,552	\$539,013	2.90%
Bulloch	97.9%	\$320,661	\$6,734	\$11,487,506	\$241,238	\$13,117,438	\$275,466	\$523,438	2.10%
Burke	98.1%	\$376,879	\$7,161	\$12,436,851	\$236,300	\$19,104,835	\$362,992	\$606,453	1.90%
Butts	98.3%	\$121,938	\$2,073	\$8,797,406	\$149,556	\$8,085,700	\$137,457	\$289,086	1.70%

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- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncol-
Calhoun	93.6%	\$23,494	\$1,504	\$1,685,767	\$107,889	\$1,817,124	\$116,296	\$225,689	6.40%
Camden	99.1%	\$257,442	\$2,317	\$12,065,650	\$108,591	\$14,015,580	\$126,140	\$237,048	0.90%
Candler	92.6%	\$45,339	\$3,355	\$2,567,305	\$189,981	\$2,472,606	\$182,973	\$376,309	7.40%
Carroll	98.1%	\$566,854	\$10,770	\$12,944,133	\$245,939	\$28,157,349	\$534,990	\$791,698	1.90%
Catoosa	97.2%	\$320,554	\$8,976	\$4,126,347	\$115,538	\$18,854,395	\$527,923	\$652,436	2.80%
Charlton	98.9%	\$55,971	\$616	\$5,786,931	\$63,656	\$3,454,433	\$37,999	\$102,271	1.10%
Chatham	96.8%	\$2,115,892	\$67,709	\$135,682,395	\$4,341,837	\$134,907,787	\$4,317,049	\$8,726,594	3.20%
Chattahoochee	95.4%	\$12,113	\$557	\$305,091	\$14,034	\$815,619	\$37,518	\$52,110	4.60%
Chattooga	91.9%	\$120,995	\$9,801	\$4,186,653	\$339,119	\$4,142,317	\$335,528	\$684,447	8.10%
Cherokee	99.0%	\$1,486,027	\$14,860	\$38,535,576	\$385,356	\$105,952,962	\$1,059,530	\$1,459,746	1.00%
Clarke **	100.6%	\$668,728	-\$4,012	\$35,166,275	-\$210,998	\$50,614,155	-\$303,685	-\$518,695	-0.60%
Clay	98.9%	\$21,479	\$236	\$1,452,887	\$15,982	\$869,589	\$9,565	\$25,784	1.10%
Clayton	96.8%	\$1,854,861	\$59,356	\$70,825,446	\$2,266,414	\$126,345,112	\$4,043,044	\$6,368,813	3.20%
Clinch	86.2%	\$42,130	\$5,814	\$2,780,664	\$383,732	\$2,646,682	\$365,242	\$754,788	13.80%
Cobb	97.5%	\$6,191,858	\$154,796	\$231,480,478	\$5,787,012	\$367,615,513	\$9,190,388	\$15,132,196	2.50%
Coffee	88.9%	\$181,172	\$20,110	\$5,267,278	\$584,668	\$11,209,062	\$1,244,206	\$1,848,984	11.10%
Colquitt	94.6%	\$172,728	\$9,327	\$9,559,345	\$516,205	\$5,727,564	\$309,288	\$834,820	5.40%
Columbia	99.2%	\$670,448	\$5,364	\$24,140,318	\$193,123	\$44,416,393	\$355,331	\$553,817	0.80%
Cook	98.0%	\$71,942	\$1,439	\$2,652,582	\$53,052	\$4,086,992	\$81,740	\$136,230	2.00%

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- The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts.
- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.
- ** Clarke County collected \$518,695 more than was earmarked when the digest was submitted because the % collections for state tax was more than 100% (100.6%) and in this report, DOR presumes that the same collection percentage holds true for all other tax collections.

TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Coweta	96.1%	\$777,472	\$30,321	\$17,989,551	\$701,592	\$53,300,421	\$2,078,716	\$2,810,630	3.90%
Crawford	93.0%	\$55,961	\$3,917	\$2,909,667	\$203,677	\$3,269,557	\$228,869	\$436,463	7.00%
Crisp	95.7%	\$111,435	\$4,792	\$5,400,165	\$232,207	\$7,531,189	\$323,841	\$560,840	4.30%
Dade	88.0%	\$80,385	\$9,646	\$1,808,880	\$217,066	\$3,853,075	\$462,369	\$689,081	12.00%
Dawson	96.6%	\$254,952	\$8,668	\$8,230,924	\$279,851	\$14,175,589	\$481,970	\$770,490	3.40%
Decatur	99.7%	\$160,419	\$481	\$5,559,503	\$16,679	\$8,385,424	\$25,156	\$42,316	0.30%
Dekalb	96.0%	\$5,429,462	\$217,178	\$310,624,648	\$12,424,986	\$408,254,401	\$16,330,176	\$28,972,340	4.00%
Dodge	88.9%	\$74,166	\$8,232	\$3,110,981	\$345,319	\$2,860,332	\$317,497	\$671,048	11.10%
Dooly	94.9%	\$58,950	\$3,006	\$3,825,545	\$195,103	\$3,460,778	\$176,500	\$374,609	5.10%
Dougherty	98.8%	\$468,029	\$5,616	\$28,931,921	\$347,183	\$35,320,272	\$423,843	\$776,643	1.20%
Douglas	95.8%	\$771,087	\$32,386	\$22,659,333	\$951,692	\$58,504,316	\$2,457,181	\$3,441,259	4.20%
Early	92.7%	\$77,272	\$5,641	\$3,493,923	\$255,056	\$4,601,947	\$335,942	\$596,639	7.30%
Echols	98.9%	\$17,845	\$196	\$1,275,789	\$14,034	\$1,307,772	\$14,385	\$28,615	1.10%
Effingham	95.9%	\$261,657	\$10,728	\$13,811,795	\$566,284	\$17,288,980	\$708,848	\$1,285,860	4.10%
Elbert	87.7%	\$109,317	\$13,446	\$4,102,655	\$504,627	\$7,234,467	\$889,839	\$1,407,912	12.30%
Emanuel	97.8%	\$97,984	\$2,156	\$4,247,101	\$93,436	\$4,196,450	\$92,322	\$187,914	2.20%
Evans	95.8%	\$46,921	\$1,971	\$1,457,172	\$61,201	\$2,052,662	\$86,212	\$149,384	4.20%
Fannin	91.4%	\$181,790	\$15,634	\$4,327,980	\$372,206	\$9,670,929	\$831,700	\$1,219,540	8.60%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
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TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Fayette	95.7%	\$1,066,103	\$45,842	\$31,605,357	\$1,359,030	\$90,351,888	\$3,885,131	\$5,290,004	4.30%
Floyd	96.9%	\$633,385	\$19,635	\$23,922,105	\$741,585	\$26,750,217	\$829,257	\$1,590,477	3.10%
Forsyth	97.3%	\$1,548,742	\$41,816	\$35,800,355	\$966,610	\$101,034,980	\$2,727,944	\$3,736,370	2.70%
Franklin	93.8%	\$147,390	\$9,138	\$4,013,259	\$248,822	\$7,361,279	\$456,399	\$714,360	6.20%
Fulton	96.6%	\$10,361,481	\$352,290	\$522,362,565	\$17,760,327	\$404,181,450	\$13,742,169	\$31,854,787	3.40%
Gilmer	96.8%	\$225,398	\$7,213	\$3,884,376	\$124,300	\$13,676,602	\$437,651	\$569,164	3.20%
Glascok	98.0%	\$14,614	\$292	\$971,918	\$19,438	\$896,948	\$17,939	\$37,670	2.00%
Glynn	97.5%	\$923,181	\$23,080	\$24,845,313	\$621,133	\$57,479,763	\$1,436,994	\$2,081,206	2.50%
Gordon	93.5%	\$322,575	\$20,967	\$9,740,026	\$633,102	\$12,120,296	\$787,819	\$1,441,888	6.50%
Grady	98.8%	\$115,143	\$1,382	\$4,612,522	\$55,350	\$5,895,419	\$70,745	\$127,477	1.20%
Greene	96.4%	\$238,242	\$8,577	\$7,747,933	\$278,926	\$10,479,591	\$377,265	\$664,768	3.60%
Gwinnett	97.5%	\$6,207,986	\$155,200	\$255,534,452	\$6,388,361	\$474,477,929	\$11,861,948	\$18,405,509	2.50%
Habersham	96.6%	\$265,821	\$9,038	\$10,093,150	\$343,167	\$11,727,011	\$398,718	\$750,923	3.40%
Hall	98.8%	\$1,228,701	\$14,744	\$36,637,024	\$439,644	\$53,753,897	\$645,047	\$1,099,435	1.20%
Hancock	89.8%	\$62,237	\$6,348	\$6,226,362	\$635,089	\$3,567,527	\$363,888	\$1,005,325	10.20%
Haralson	97.2%	\$150,486	\$4,214	\$6,190,343	\$173,330	\$5,432,676	\$152,115	\$329,658	2.80%
Harris	98.4%	\$189,968	\$3,039	\$5,771,281	\$92,340	\$12,196,751	\$195,148	\$290,528	1.60%
Hart	96.5%	\$203,894	\$7,136	\$3,887,112	\$136,049	\$10,597,509	\$370,913	\$514,098	3.50%

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TABLE 4 - TAX YEAR 2004

County	Percent of State Tax	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Heard	94.7%	\$86,227	\$4,570	\$1,666,294	\$88,314	\$4,570,824	\$242,254	\$335,137	5.30%
Henry	97.6%	\$1,285,640	\$30,855	\$66,141,246	\$1,587,390	\$105,101,159	\$2,522,428	\$4,140,673	2.40%
Houston	98.1%	\$664,891	\$12,633	\$25,369,427	\$482,019	\$35,457,896	\$673,700	\$1,168,352	1.90%
Irwin	98.7%	\$45,233	\$588	\$2,457,708	\$31,950	\$2,986,942	\$38,830	\$71,368	1.30%
Jackson	93.9%	\$363,866	\$22,196	\$15,674,439	\$956,141	\$19,217,905	\$1,172,292	\$2,150,629	6.10%
Jasper	90.3%	\$101,317	\$9,828	\$4,996,309	\$484,642	\$5,819,808	\$564,521	\$1,058,991	9.70%
Jeff Davis	95.4%	\$62,215	\$2,862	\$2,200,448	\$101,221	\$3,140,187	\$144,449	\$248,531	4.60%
Jefferson	95.5%	\$91,368	\$4,112	\$4,966,890	\$223,510	\$4,986,798	\$224,406	\$452,028	4.50%
Jenkins	98.5%	\$37,125	\$557	\$2,300,632	\$34,509	\$1,758,801	\$26,382	\$61,448	1.50%
Johnson	96.5%	\$31,141	\$1,090	\$1,892,827	\$66,249	\$1,603,539	\$56,124	\$123,463	3.50%
Jones	91.8%	\$149,306	\$12,243	\$6,305,309	\$517,035	\$7,827,210	\$641,831	\$1,171,110	8.20%
Lamar	96.7%	\$97,825	\$3,228	\$3,021,951	\$99,724	\$5,555,583	\$183,334	\$286,287	3.30%
Lanier	94.8%	\$23,267	\$1,210	\$1,359,079	\$70,672	\$1,571,943	\$81,741	\$153,623	5.20%
Laurens	96.3%	\$256,915	\$9,506	\$6,791,479	\$251,285	\$8,249,735	\$305,240	\$566,031	3.70%
Lee	98.2%	\$138,408	\$2,491	\$7,655,125	\$137,792	\$8,791,538	\$158,248	\$298,531	1.80%
Liberty	94.1%	\$210,741	\$12,434	\$13,981,756	\$824,924	\$12,780,363	\$754,041	\$1,591,399	5.90%
Lincoln	96.5%	\$51,162	\$1,791	\$2,197,024	\$76,896	\$2,408,206	\$84,287	\$162,974	3.50%
Long	95.2%	\$26,398	\$1,267	\$2,231,646	\$107,119	\$1,976,172	\$94,856	\$203,242	4.80%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).
- The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts.
- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Lowndes	98.3%	\$524,149	\$8,911	\$17,862,451	\$303,662	\$14,037,539	\$238,638	\$551,210	1.70%
Lumpkin	95.4%	\$208,111	\$9,573	\$6,108,443	\$280,988	\$11,449,581	\$526,681	\$817,242	4.60%
Macon	93.8%	\$70,763	\$4,387	\$3,287,476	\$203,824	\$4,925,708	\$305,394	\$513,605	6.20%
Madison	91.7%	\$139,160	\$11,550	\$6,016,787	\$499,393	\$8,713,298	\$723,204	\$1,234,147	8.30%
Marion	96.6%	\$34,219	\$1,163	\$1,174,845	\$39,945	\$2,030,747	\$69,045	\$110,154	3.40%
McDuffie	97.1%	\$111,362	\$3,229	\$3,396,601	\$98,501	\$6,528,018	\$189,313	\$291,043	2.90%
McIntosh	93.9%	\$98,948	\$6,036	\$3,875,964	\$236,434	\$5,067,402	\$309,112	\$551,581	6.10%
Meriwether	93.8%	\$112,269	\$6,961	\$3,989,356	\$247,340	\$7,183,852	\$445,399	\$699,700	6.20%
Miller	95.6%	\$37,491	\$1,650	\$2,149,604	\$94,583	\$2,117,517	\$93,171	\$189,403	4.40%
Mitchell	96.1%	\$115,196	\$4,493	\$7,608,319	\$296,724	\$4,562,981	\$177,956	\$479,173	3.90%
Monroe **		\$412,353		\$14,423,933		\$19,498,325		\$0	0.00%
Montgomery	93.0%	\$35,914	\$2,514	\$1,543,383	\$108,037	\$1,793,630	\$125,554	\$236,105	7.00%
Morgan	96.7%	\$162,504	\$5,363	\$6,933,479	\$228,805	\$9,889,415	\$326,351	\$560,518	3.30%
Murray	92.7%	\$215,901	\$15,761	\$4,971,460	\$362,917	\$12,571,645	\$917,730	\$1,296,407	7.30%
Muscogee	96.2%	\$987,265	\$37,516	\$58,146,252	\$2,209,558	\$75,653,462	\$2,874,832	\$5,121,905	3.80%
Newton	99.0%	\$537,426	\$5,374	\$24,927,184	\$249,272	\$37,518,750	\$375,188	\$629,834	1.00%
Oconee	99.2%	\$260,819	\$2,087	\$8,880,145	\$71,041	\$17,691,442	\$141,532	\$214,659	0.80%
Oglethorpe	96.3%	\$84,280	\$3,118	\$2,455,709	\$90,861	\$5,103,851	\$188,842	\$282,822	3.70%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
 - These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
 - The figures include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).
 - The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts.
 - The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
 - Potential tax losses for municipalities and independent school taxes are not included in these tables.
- ** Figures for tax years 2004 and 2005 are not available for Monroe County because of litigation that precludes an estimate.

TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Paulding	97.9%	\$680,792	\$14,297	\$19,072,214	\$400,516	\$44,989,255	\$944,774	\$1,359,587	2.10%
Peach	95.0%	\$108,557	\$5,428	\$6,963,390	\$348,170	\$7,345,714	\$367,286	\$720,883	5.00%
Pickens	96.5%	\$254,202	\$8,897	\$5,886,776	\$206,037	\$15,491,767	\$542,212	\$757,146	3.50%
Pierce	94.5%	\$77,114	\$4,241	\$2,193,361	\$120,635	\$4,816,201	\$264,891	\$389,767	5.50%
Pike	93.1%	\$97,266	\$6,711	\$4,608,524	\$317,988	\$5,079,151	\$350,461	\$675,161	6.90%
Polk	94.9%	\$208,744	\$10,646	\$7,642,246	\$389,755	\$12,143,148	\$619,301	\$1,019,701	5.10%
Pulaski	97.9%	\$46,030	\$967	\$2,222,939	\$46,682	\$2,256,599	\$47,389	\$95,037	2.10%
Putnam	98.3%	\$237,322	\$4,034	\$6,910,079	\$117,471	\$10,515,182	\$178,758	\$300,264	1.70%
Quitman	98.4%	\$13,193	\$211	\$665,620	\$10,650	\$745,402	\$11,926	\$22,787	1.60%
Rabun	95.7%	\$286,177	\$12,306	\$10,174,343	\$437,497	\$9,366,200	\$402,747	\$852,549	4.30%
Randolph	96.0%	\$34,698	\$1,388	\$1,617,178	\$64,687	\$2,400,309	\$96,012	\$162,087	4.00%
Richmond	95.7%	\$962,320	\$41,380	\$41,738,288	\$1,794,746	\$72,236,709	\$3,106,178	\$4,942,305	4.30%
Rockdale	95.1%	\$572,521	\$28,054	\$30,283,578	\$1,483,895	\$42,839,250	\$2,099,123	\$3,611,072	4.90%
Schley	97.6%	\$18,667	\$448	\$824,885	\$19,797	\$1,485,342	\$35,648	\$55,893	2.40%
Screven	96.7%	\$78,496	\$2,590	\$3,134,428	\$103,436	\$4,006,855	\$132,226	\$238,253	3.30%
Seminole	98.4%	\$48,966	\$783	\$2,466,293	\$39,461	\$2,680,682	\$42,891	\$83,135	1.60%
Spalding	97.0%	\$334,829	\$10,045	\$19,871,977	\$596,159	\$24,833,206	\$744,996	\$1,351,200	3.00%
Stephens	96.5%	\$147,539	\$5,164	\$6,101,227	\$213,543	\$9,767,768	\$341,872	\$560,579	3.50%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).
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- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Stewart	99.6%	\$32,999	\$132	\$1,639,938	\$6,560	\$1,366,026	\$5,464	\$12,156	0.40%
Sumter	95.9%	\$158,104	\$6,482	\$6,876,106	\$281,920	\$9,396,978	\$385,276	\$673,679	4.10%
Talbot	95.5%	\$48,850	\$2,198	\$3,230,151	\$145,357	\$2,691,128	\$121,101	\$268,656	4.50%
Taliaferro	93.6%	\$13,543	\$867	\$1,059,409	\$67,802	\$810,029	\$51,842	\$120,511	6.40%
Tattnall	91.6%	\$75,191	\$6,316	\$4,652,287	\$390,792	\$3,824,112	\$321,225	\$718,334	8.40%
Taylor	96.2%	\$43,978	\$1,671	\$1,528,494	\$58,083	\$2,044,992	\$77,710	\$137,464	3.80%
Telfair	88.8%	\$56,285	\$6,304	\$2,360,930	\$264,424	\$3,225,599	\$361,267	\$631,995	11.20%
Terrell	97.6%	\$46,831	\$1,124	\$2,694,065	\$64,658	\$2,718,013	\$65,232	\$131,014	2.40%
Thomas	96.1%	\$260,274	\$10,151	\$8,911,212	\$347,537	\$8,205,704	\$320,022	\$677,710	3.90%
Tift	98.2%	\$215,655	\$3,882	\$10,429,227	\$187,726	\$10,253,443	\$184,562	\$376,170	1.80%
Toombs	95.5%	\$114,499	\$5,152	\$3,298,334	\$148,425	\$2,893,227	\$130,195	\$283,773	4.50%
Towns	95.0%	\$126,032	\$6,302	\$3,230,645	\$161,532	\$2,611,727	\$130,586	\$298,420	5.00%
Treutlen	95.2%	\$22,571	\$1,083	\$1,241,332	\$59,584	\$942,743	\$45,252	\$105,919	4.80%
Troup	96.5%	\$412,252	\$14,429	\$16,833,630	\$589,177	\$29,416,032	\$1,029,561	\$1,633,167	3.50%
Turner	96.6%	\$42,215	\$1,435	\$2,705,326	\$91,981	\$2,250,061	\$76,502	\$169,918	3.40%
Twiggs	90.9%	\$53,783	\$4,894	\$3,327,720	\$302,823	\$3,672,136	\$334,164	\$641,881	9.10%
Union	93.5%	\$180,602	\$11,739	\$3,706,883	\$240,947	\$6,729,697	\$437,430	\$690,117	6.50%
Upson	95.3%	\$145,912	\$6,858	\$6,471,685	\$304,169	\$6,965,504	\$327,379	\$638,406	4.70%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).
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- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 4 - TAX YEAR 2004

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Walker	94.8%	\$291,595	\$15,163	\$3,833,276	\$199,330	\$18,044,926	\$938,336	\$1,152,829	5.20%
Walton	98.9%	\$535,816	\$5,894	\$19,518,715	\$214,706	\$33,733,641	\$371,070	\$591,670	1.10%
Ware	95.2%	\$146,459	\$7,030	\$9,308,870	\$446,826	\$8,596,335	\$412,624	\$866,480	4.80%
Warren	97.7%	\$33,155	\$763	\$1,560,771	\$35,898	\$2,610,434	\$60,040	\$96,700	2.30%
Washington	98.3%	\$135,084	\$2,296	\$5,042,697	\$85,726	\$10,594,801	\$180,112	\$268,134	1.70%
Wayne	90.5%	\$156,548	\$14,872	\$7,907,068	\$751,171	\$10,596,802	\$1,006,696	\$1,772,740	9.50%
Webster	98.9%	\$13,137	\$145	\$796,867	\$8,766	\$1,101,240	\$12,114	\$21,024	1.10%
Wheeler	90.7%	\$23,642	\$2,199	\$1,915,412	\$178,133	\$1,216,768	\$113,159	\$293,491	9.30%
White	95.4%	\$192,720	\$8,865	\$6,104,717	\$280,817	\$11,254,688	\$517,716	\$807,398	4.60%
Whitfield	97.5%	\$722,659	\$18,066	\$14,329,279	\$358,232	\$24,890,141	\$622,254	\$998,552	2.50%
Wilcox	97.3%	\$33,088	\$893	\$2,021,911	\$54,592	\$1,620,396	\$43,751	\$99,236	2.70%
Wilkes	97.1%	\$70,164	\$2,035	\$2,253,682	\$65,357	\$4,307,861	\$124,928	\$192,320	2.90%
Wilkinson	94.9%	\$81,581	\$4,161	\$4,285,093	\$218,540	\$5,088,669	\$259,522	\$482,222	5.10%
Worth	98.2%	\$102,220	\$1,840	\$4,795,890	\$86,326	\$6,111,395	\$110,005	\$198,171	1.80%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).
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- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.
- Potential tax losses for municipalities and independent school taxes are not included in these tables.

TABLE 5 - TAX YEAR 2005

County	Percent of State Tax Collected from Digest	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Appling *	97.8%	\$146,965	\$3,233	\$6,489,581	\$142,771	\$8,693,327	\$191,253	\$337,257	2.20%
Atkinson	92.5%	\$31,370	\$2,353	\$1,731,061	\$129,830	\$1,603,150	\$120,236	\$252,419	7.50%
Bacon	94.7%	\$45,707	\$2,422	\$2,438,045	\$129,216	\$2,414,137	\$127,949	\$259,588	5.30%
Baker	98.1%	\$29,690	\$564	\$1,344,358	\$25,543	\$1,787,078	\$33,954	\$60,061	1.90%
Baldwin	98.1%	\$224,028	\$4,257	\$8,104,617	\$153,988	\$11,955,442	\$227,153	\$385,398	1.90%
Banks *	94.7%	\$129,206	\$6,848	\$4,325,433	\$229,248	\$6,668,873	\$353,450	\$589,546	5.30%
Barrow	95.8%	\$400,978	\$16,841	\$12,841,904	\$539,360	\$25,910,380	\$1,088,236	\$1,644,437	4.20%
Bartow	97.7%	\$669,864	\$15,407	\$23,716,179	\$545,472	\$33,364,124	\$767,375	\$1,328,254	2.30%
Ben Hill	85.2%	\$81,944	\$12,128	\$3,847,483	\$569,427	\$5,077,395	\$751,454	\$1,333,010	14.80%
Berrien *	90.8%	\$64,949	\$5,975	\$3,347,907	\$308,007	\$3,611,929	\$332,297	\$646,280	9.20%
Bibb	97.9%	\$951,514	\$19,982	\$53,347,787	\$1,120,304	\$63,374,390	\$1,330,862	\$2,471,148	2.10%
Bleckley	95.0%	\$53,113	\$2,656	\$2,543,844	\$127,192	\$2,560,447	\$128,022	\$257,870	5.00%
Brantley	95.5%	\$51,611	\$2,322	\$4,156,848	\$187,058	\$3,542,363	\$159,406	\$348,787	4.50%
Brooks	96.6%	\$82,454	\$2,803	\$4,486,685	\$152,547	\$4,489,061	\$152,628	\$307,979	3.40%
Bryan *	97.9%	\$214,207	\$4,498	\$6,130,936	\$128,750	\$13,248,750	\$278,224	\$411,472	2.10%
Bulloch	97.8%	\$334,124	\$7,351	\$11,944,338	\$262,775	\$13,620,707	\$299,656	\$569,782	2.20%
Burke	97.9%	\$385,583	\$8,097	\$13,146,150	\$276,069	\$19,482,391	\$409,130	\$693,297	2.10%
Butts	97.1%	\$151,587	\$4,396	\$9,243,395	\$268,058	\$9,581,078	\$277,851	\$550,306	2.90%

* These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.

• These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.

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• The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts.

• The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.

• Potential tax losses for municipalities and independent school taxes are not included in these tables.

* DOR has estimated the amounts for approximately 38 counties for tax year 2005 that have not yet been audited.

TABLE 5 - TAX YEAR 2005

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Calhoun	95.0%	\$23,913	\$1,196	\$1,603,318	\$80,166	\$1,821,414	\$91,071	\$172,432	5.00%
Camden	96.1%	\$274,909	\$10,721	\$13,008,946	\$507,349	\$15,409,268	\$600,961	\$1,119,032	3.90%
Candler	89.0%	\$49,137	\$5,405	\$2,658,748	\$292,462	\$2,578,236	\$283,606	\$581,473	11.00%
Carroll	97.7%	\$613,101	\$14,101	\$14,820,713	\$340,876	\$30,572,374	\$703,165	\$1,058,142	2.30%
Catoosa	95.4%	\$353,273	\$16,251	\$4,337,382	\$199,520	\$20,867,445	\$959,902	\$1,175,673	4.60%
Charlton *	98.4%	\$58,253	\$932	\$5,552,216	\$88,835	\$3,665,469	\$58,648	\$148,415	1.60%
Chatham *	97.7%	\$2,370,735	\$54,527	\$155,557,334	\$3,577,819	\$147,803,777	\$3,399,487	\$7,031,832	2.30%
Chattahoochee	96.0%	\$13,120	\$525	\$246,455	\$9,858	\$815,641	\$32,626	\$43,009	4.00%
Chattooga	94.5%	\$127,929	\$7,036	\$4,995,610	\$274,759	\$4,213,800	\$231,759	\$513,554	5.50%
Cherokee	99.5%	\$1,653,114	\$8,266	\$42,848,490	\$214,242	\$116,359,768	\$581,799	\$804,307	0.50%
Clarke	95.7%	\$746,399	\$32,095	\$36,675,373	\$1,577,041	\$56,441,109	\$2,426,968	\$4,036,104	4.30%
Clay	99.0%	\$22,174	\$222	\$1,529,942	\$15,299	\$993,529	\$9,935	\$25,456	1.00%
Clayton *	98.2%	\$1,920,056	\$34,561	\$75,304,862	\$1,355,488	\$133,573,933	\$2,404,331	\$3,794,379	1.80%
Clinch *	87.6%	\$37,467	\$4,646	\$2,554,602	\$316,771	\$2,979,188	\$369,419	\$690,836	12.40%
Cobb *	97.5%	\$6,627,976	\$165,699	\$249,736,041	\$6,243,401	\$394,491,546	\$9,862,289	\$16,271,389	2.50%
Coffee	95.2%	\$190,883	\$9,162	\$5,443,289	\$261,278	\$11,581,542	\$555,914	\$826,354	4.80%
Colquitt	95.2%	\$179,160	\$8,600	\$11,975,279	\$574,813	\$5,895,666	\$282,992	\$866,405	4.80%
Columbia *	99.3%	\$738,399	\$5,169	\$26,757,000	\$187,299	\$48,988,989	\$342,923	\$535,391	0.70%
Cook *	97.5%	\$75,561	\$1,889	\$2,739,838	\$68,496	\$4,223,374	\$105,584	\$175,969	2.50%

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TABLE 5 - TAX YEAR 2005

County	Percent of State Tax Collected	State Tax from Digest	Estimated State Tax Uncollected	County Tax from Digest	Estimated County Tax Uncollected	School Tax from Digest	Estimated School Tax Uncollected	Total Estimated Taxes Uncollected	Percent Estimated Uncollected
Coweta	90.6%	\$880,497	\$82,767	\$24,699,093	\$2,321,715	\$60,695,576	\$5,705,384	\$8,109,866	9.40%
Crawford	90.4%	\$57,246	\$5,496	\$3,680,118	\$353,291	\$3,362,673	\$322,817	\$681,604	9.60%
Crisp	95.9%	\$114,362	\$4,689	\$5,536,847	\$227,011	\$7,734,236	\$317,104	\$548,803	4.10%
Dade	87.5%	\$79,276	\$9,910	\$1,734,949	\$216,869	\$3,747,466	\$468,433	\$695,211	12.50%
Dawson	97.8%	\$269,947	\$5,939	\$8,692,425	\$191,233	\$14,862,948	\$326,985	\$524,157	2.20%
Decatur *	99.7%	\$166,006	\$498	\$5,684,280	\$17,053	\$8,591,285	\$25,774	\$43,325	0.30%
Dekalb	95.8%	\$5,723,191	\$240,374	\$328,668,267	\$13,804,067	\$430,814,559	\$18,094,211	\$32,138,653	4.20%
Dodge *	87.8%	\$75,721	\$9,238	\$3,195,427	\$389,842	\$2,917,869	\$355,980	\$755,060	12.20%
Dooly *	93.3%	\$59,746	\$4,003	\$3,926,695	\$263,089	\$3,552,029	\$237,986	\$505,077	6.70%
Dougherty *	98.8%	\$472,198	\$5,666	\$29,082,641	\$348,992	\$35,588,354	\$427,060	\$781,718	1.20%
Douglas *	96.0%	\$878,689	\$35,148	\$24,215,831	\$968,633	\$62,353,652	\$2,494,146	\$3,497,927	4.00%
Early	93.2%	\$75,587	\$5,140	\$3,612,304	\$245,637	\$4,432,809	\$301,431	\$552,208	6.80%
Echols *	99.8%	\$263,098	\$526	\$1,762,637	\$3,525	\$1,579,147	\$3,158	\$7,210	0.20%
Effingham	97.3%	\$302,196	\$8,159	\$15,586,092	\$420,824	\$20,095,791	\$542,586	\$971,570	2.70%
Elbert	97.2%	\$115,239	\$3,227	\$4,197,190	\$117,521	\$7,543,303	\$211,212	\$331,960	2.80%
Emanuel	96.4%	\$103,527	\$3,727	\$4,384,465	\$157,841	\$4,458,830	\$160,518	\$322,086	3.60%
Evans	96.3%	\$51,539	\$1,907	\$1,548,305	\$57,287	\$2,363,288	\$87,442	\$146,636	3.70%
Fannin	98.2%	\$196,860	\$3,543	\$4,652,746	\$83,749	\$10,411,124	\$187,400	\$274,693	1.80%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.
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TABLE 5 - TAX YEAR 2005

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Fayette	98.0%	\$1,152,536	\$23,051	\$32,579,179	\$651,584	\$95,456,473	\$1,909,129	\$2,583,764	2.00%
Floyd	96.3%	\$665,379	\$24,619	\$24,025,412	\$888,940	\$30,028,573	\$1,111,057	\$2,024,616	3.70%
Forsyth	97.7%	\$1,755,284	\$40,372	\$38,968,297	\$896,271	\$108,163,402	\$2,487,758	\$3,424,401	2.30%
Franklin	92.8%	\$152,737	\$10,997	\$4,142,187	\$298,237	\$7,569,356	\$544,994	\$854,228	7.20%
Fulton *	98.5%	\$10,695,733	\$160,436	\$516,868,046	\$7,753,021	\$436,244,760	\$6,543,671	\$14,457,128	1.50%
Gilmer	93.9%	\$260,702	\$15,903	\$6,274,275	\$382,731	\$15,203,231	\$927,397	\$1,326,031	6.10%
Glascok	99.3%	\$15,076	\$106	\$1,111,970	\$7,784	\$914,172	\$6,399	\$14,289	0.70%
Glynn *	97.9%	\$1,024,731	\$21,519	\$26,888,486	\$564,658	\$63,804,404	\$1,339,892	\$1,926,070	2.10%
Gordon	94.1%	\$337,701	\$19,924	\$10,229,962	\$603,568	\$12,653,049	\$746,530	\$1,370,022	5.90%
Grady	98.2%	\$115,994	\$2,088	\$5,020,083	\$90,361	\$5,922,341	\$106,602	\$199,052	1.80%
Greene	98.5%	\$248,528	\$3,728	\$7,319,215	\$109,788	\$10,914,042	\$163,711	\$277,227	1.50%
Gwinnett *	96.8%	\$6,548,024	\$209,537	\$269,074,589	\$8,610,387	\$505,884,698	\$16,188,310	\$25,008,234	3.20%
Habersham	96.3%	\$291,666	\$10,792	\$10,514,293	\$389,029	\$14,403,433	\$532,927	\$932,748	3.70%
Hall	98.4%	\$1,287,569	\$20,601	\$39,172,408	\$626,759	\$60,171,220	\$962,740	\$1,610,099	1.60%
Hancock	92.3%	\$66,491	\$5,120	\$6,414,504	\$493,917	\$3,860,041	\$297,223	\$796,260	7.70%
Haralson	96.7%	\$160,995	\$5,313	\$7,316,505	\$241,445	\$6,313,672	\$208,351	\$455,109	3.30%
Harris	101.0%	\$29,346	-\$293	\$6,453,039	-\$64,530	\$13,623,589	-\$136,236	-\$201,060	-1.00%
Hart	95.7%	\$231,788	\$9,967	\$3,983,419	\$171,287	\$12,028,177	\$517,212	\$698,466	4.30%

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Heard	72.7%	\$116,050	\$31,682	\$3,112,037	\$849,586	\$4,629,702	\$1,263,909	\$2,145,176	27.30%
Henry *	97.7%	\$1,414,401	\$32,531	\$72,592,066	\$1,669,618	\$118,338,997	\$2,721,797	\$4,423,946	2.30%
Houston	97.4%	\$706,107	\$18,359	\$29,000,214	\$754,006	\$37,528,576	\$975,743	\$1,748,107	2.60%
Irwin *	98.7%	\$46,719	\$607	\$2,551,275	\$33,167	\$3,097,354	\$40,266	\$74,040	1.30%
Jackson	96.9%	\$401,104	\$12,434	\$21,285,338	\$659,845	\$20,828,679	\$645,689	\$1,317,969	3.10%
Jasper	89.5%	\$104,380	\$10,960	\$5,081,405	\$533,548	\$5,758,067	\$604,597	\$1,149,104	10.50%
Jeff Davis *	96.2%	\$64,841	\$2,464	\$2,834,862	\$107,725	\$3,283,379	\$124,768	\$234,957	3.80%
Jefferson	97.5%	\$95,968	\$2,399	\$5,287,818	\$132,195	\$5,217,123	\$130,428	\$265,023	2.50%
Jenkins	99.9%	\$37,879	\$38	\$2,358,737	\$2,359	\$1,743,063	\$1,743	\$4,140	0.10%
Johnson	96.5%	\$34,677	\$1,214	\$1,909,201	\$66,822	\$1,615,991	\$56,560	\$124,595	3.50%
Jones	91.8%	\$154,448	\$12,665	\$7,172,880	\$588,176	\$9,312,475	\$763,623	\$1,364,464	8.20%
Lamar	94.1%	\$100,316	\$5,919	\$3,538,354	\$208,763	\$5,686,515	\$335,504	\$550,186	5.90%
Lanier	94.5%	\$25,038	\$1,377	\$1,642,472	\$90,336	\$1,672,881	\$92,008	\$183,722	5.50%
Laurens	97.0%	\$263,375	\$7,901	\$6,998,077	\$209,942	\$8,542,923	\$256,288	\$474,131	3.00%
Lee *	98.2%	\$146,962	\$2,645	\$9,376,196	\$168,772	\$9,436,854	\$169,863	\$341,280	1.80%
Liberty *	93.9%	\$226,549	\$13,819	\$15,046,134	\$917,814	\$13,804,508	\$842,075	\$1,773,709	6.10%
Lincoln	97.7%	\$55,689	\$1,281	\$2,564,322	\$58,979	\$3,285,662	\$75,570	\$135,830	2.30%
Long *	97.5%	\$32,740	\$819	\$2,346,811	\$58,670	\$2,045,443	\$51,136	\$110,625	2.50%

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Lowndes	96.0%	\$570,011	\$22,800	\$20,048,787	\$801,951	\$16,545,014	\$661,801	\$1,486,552	4.00%
Lumpkin	96.8%	\$222,976	\$7,135	\$7,534,706	\$241,111	\$12,243,953	\$391,806	\$640,052	3.20%
Macon	87.4%	\$71,319	\$8,986	\$3,326,625	\$419,155	\$5,038,965	\$634,910	\$1,063,051	12.60%
Madison	93.5%	\$152,244	\$9,896	\$7,153,662	\$464,988	\$10,060,399	\$653,926	\$1,128,810	6.50%
Marion *	98.5%	\$48,207	\$723	\$1,622,675	\$24,340	\$2,879,466	\$43,192	\$68,255	1.50%
McDuffie	95.8%	\$119,913	\$5,036	\$3,670,391	\$154,156	\$7,089,432	\$297,756	\$456,949	4.20%
McIntosh *	95.1%	\$102,469	\$5,021	\$3,970,865	\$194,572	\$5,178,856	\$253,764	\$453,357	4.90%
Meriwether	94.5%	\$118,641	\$6,525	\$5,974,555	\$328,601	\$8,211,131	\$451,612	\$786,738	5.50%
Miller	98.5%	\$36,759	\$551	\$2,610,525	\$39,158	\$2,074,533	\$31,118	\$70,827	1.50%
Mitchell	96.5%	\$113,097	\$3,958	\$8,434,311	\$295,201	\$5,451,406	\$190,799	\$489,958	3.50%
Monroe		\$427,298		\$18,382,123		\$22,157,024		\$0	0.00%
Montgomery	92.9%	\$39,181	\$2,782	\$1,729,135	\$122,769	\$1,879,860	\$133,470	\$259,020	7.10%
Morgan	97.1%	\$174,000	\$5,046	\$7,366,296	\$213,623	\$10,871,655	\$315,278	\$533,947	2.90%
Murray	95.7%	\$227,942	\$9,802	\$5,824,160	\$250,439	\$13,386,270	\$575,610	\$835,850	4.30%
Muscogee *	96.6%	\$1,019,748	\$34,671	\$60,027,302	\$2,040,928	\$78,312,960	\$2,662,641	\$4,738,240	3.40%
Newton *	99.2%	\$595,510	\$4,764	\$27,756,719	\$222,054	\$44,206,387	\$353,651	\$580,469	0.80%
Oconee	99.9%	\$294,425	\$294	\$9,596,953	\$9,597	\$19,472,112	\$19,472	\$29,363	0.10%
Oglethorpe	97.3%	\$86,573	\$2,337	\$2,938,405	\$79,337	\$5,335,202	\$144,050	\$225,725	2.70%

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Paulding	96.7%	\$784,881	\$25,901	\$21,616,115	\$713,332	\$51,755,747	\$1,707,940	\$2,447,173	3.30%
Peach	94.0%	\$126,426	\$7,586	\$7,272,869	\$436,372	\$7,670,568	\$460,234	\$904,192	6.00%
Pickens	94.2%	\$282,308	\$16,374	\$6,827,110	\$395,972	\$16,457,664	\$954,545	\$1,366,891	5.80%
Pierce	94.4%	\$82,042	\$4,594	\$2,251,063	\$126,060	\$5,084,695	\$284,743	\$415,397	5.60%
Pike	93.2%	\$107,140	\$7,286	\$5,630,956	\$382,905	\$6,201,435	\$421,698	\$811,888	6.80%
Polk	94.9%	\$219,525	\$11,196	\$9,337,285	\$476,202	\$12,832,208	\$654,443	\$1,141,840	5.10%
Pulaski	96.5%	\$47,538	\$1,664	\$2,288,711	\$80,105	\$2,321,857	\$81,265	\$163,034	3.50%
Putnam	100.4%	\$280,318	-\$1,121	\$9,526,329	-\$38,105	\$11,577,509	-\$46,310	-\$85,537	-0.40%
Quitman	97.3%	\$17,270	\$466	\$933,473	\$25,204	\$795,636	\$21,482	\$47,152	2.70%
Rabun	96.5%	\$313,503	\$10,973	\$11,448,647	\$400,703	\$10,023,811	\$350,833	\$762,509	3.50%
Randolph	95.1%	\$34,951	\$1,713	\$1,587,522	\$77,789	\$2,530,164	\$123,978	\$203,479	4.90%
Richmond *	96.0%	\$1,061,618	\$42,465	\$40,856,253	\$1,634,250	\$71,946,007	\$2,877,840	\$4,554,555	4.00%
Rockdale	95.2%	\$612,164	\$29,384	\$32,908,816	\$1,579,623	\$45,996,503	\$2,207,832	\$3,816,839	4.80%
Schley	94.3%	\$20,272	\$1,156	\$869,771	\$49,577	\$1,454,802	\$82,924	\$133,656	5.70%
Screven	97.2%	\$80,656	\$2,258	\$4,144,662	\$116,051	\$4,053,990	\$113,512	\$231,821	2.80%
Seminole	99.1%	\$51,050	\$459	\$2,872,864	\$25,856	\$2,691,133	\$24,220	\$50,535	0.90%
Spalding *	97.6%	\$343,313	\$8,240	\$20,432,494	\$490,380	\$25,431,587	\$610,358	\$1,108,977	2.40%

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- *** Putnam County collected \$85,537 more than was earmarked when the digest was submitted because the % collections for state tax was more than 100% (100.4%) and in this report, DOR presumes that the same collection percentage holds true for all other tax collections.

TABLE 5 - TAX YEAR 2005

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Stephens	96.6%	\$167,577	\$5,698	\$6,525,817	\$221,878	\$11,145,240	\$378,938	\$606,514	3.40%
Stewart	97.6%	\$32,909	\$790	\$1,806,769	\$43,362	\$1,726,986	\$41,448	\$85,600	2.40%
Sumter	94.6%	\$158,645	\$8,567	\$7,004,364	\$378,236	\$10,065,526	\$543,538	\$930,341	5.40%
Talbot	96.3%	\$50,237	\$1,859	\$3,301,500	\$122,156	\$2,726,924	\$100,896	\$224,910	3.70%
Taliaferro	92.3%	\$17,994	\$1,386	\$1,092,577	\$84,128	\$830,508	\$63,949	\$149,463	7.70%
Tattnall	91.8%	\$76,852	\$6,302	\$4,752,433	\$389,700	\$3,910,230	\$320,639	\$716,640	8.20%
Taylor	96.7%	\$45,513	\$1,502	\$1,758,228	\$58,022	\$2,600,239	\$85,808	\$145,331	3.30%
Telfair *	90.9%	\$57,395	\$5,223	\$2,336,910	\$212,659	\$3,194,077	\$290,661	\$508,543	9.10%
Terrell *	97.8%	\$50,123	\$1,103	\$3,087,590	\$67,927	\$3,212,336	\$70,671	\$139,701	2.20%
Thomas	97.2%	\$263,192	\$7,369	\$8,942,110	\$250,379	\$8,356,792	\$233,990	\$491,739	2.80%
Tift	99.4%	\$220,121	\$1,321	\$10,609,494	\$63,657	\$13,057,985	\$78,348	\$143,326	0.60%
Toombs	96.7%	\$118,217	\$3,901	\$3,385,410	\$111,719	\$3,077,792	\$101,567	\$217,187	3.30%
Towns	92.9%	\$185,797	\$13,192	\$4,082,011	\$289,823	\$2,878,395	\$204,366	\$507,380	7.10%
Treutlen	93.5%	\$23,350	\$1,518	\$1,395,285	\$90,694	\$1,080,856	\$70,256	\$162,467	6.50%
Troup	96.6%	\$421,794	\$14,341	\$17,532,598	\$596,108	\$31,091,074	\$1,057,097	\$1,667,546	3.40%
Turner *	94.0%	\$42,745	\$2,565	\$3,267,344	\$196,041	\$2,292,946	\$137,577	\$336,182	6.00%
Twiggs	91.5%	\$51,777	\$4,401	\$3,111,500	\$264,478	\$3,721,718	\$316,346	\$585,225	8.50%
Union	97.4%	\$196,891	\$5,119	\$5,174,801	\$134,545	\$7,114,607	\$184,980	\$324,644	2.60%

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Upson	91.2%	\$158,602	\$13,957	\$7,965,035	\$700,923	\$7,829,850	\$689,027	\$1,403,907	8.80%
Walker	93.4%	\$315,851	\$20,846	\$5,000,930	\$330,061	\$19,515,243	\$1,288,006	\$1,638,914	6.60%
Walton	99.4%	\$619,703	\$3,718	\$22,232,963	\$133,398	\$39,259,193	\$235,555	\$372,671	0.60%
Ware	94.6%	\$154,391	\$8,337	\$9,674,822	\$522,440	\$9,040,156	\$488,168	\$1,018,946	5.40%
Warren	95.0%	\$33,433	\$1,672	\$1,672,482	\$83,624	\$2,630,515	\$131,526	\$216,822	5.00%
Washington	97.8%	\$154,218	\$3,393	\$5,311,988	\$116,864	\$12,565,331	\$276,437	\$396,694	2.20%
Wayne *	89.3%	\$156,695	\$16,766	\$8,731,012	\$934,218	\$11,576,720	\$1,238,709	\$2,189,694	10.70%
Webster	96.2%	\$13,929	\$529	\$947,365	\$36,000	\$1,142,060	\$43,398	\$79,927	3.80%
Wheeler	90.0%	\$23,710	\$2,371	\$1,852,675	\$185,268	\$1,199,106	\$119,911	\$307,549	10.00%
White	98.8%	\$214,353	\$2,572	\$6,723,415	\$80,681	\$11,449,361	\$137,392	\$220,646	1.20%
Whitfield	97.0%	\$748,381	\$22,451	\$14,776,305	\$443,289	\$25,844,140	\$775,324	\$1,241,065	3.00%
Wilcox *	97.2%	\$33,182	\$929	\$2,265,332	\$63,429	\$1,648,814	\$46,167	\$110,525	2.80%
Wilkes	98.3%	\$68,558	\$1,165	\$2,497,388	\$42,456	\$4,475,597	\$76,085	\$119,706	1.70%
Wilkinson	94.2%	\$84,590	\$4,906	\$4,423,295	\$256,551	\$5,396,168	\$312,978	\$574,435	5.80%
Worth *	98.3%	\$101,987	\$1,734	\$4,865,089	\$82,707	\$6,069,293	\$103,178	\$187,618	1.70%

- These tables also show the collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.

- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.

- The figures include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

- The figures for school taxes include taxes levied for maintenance and operation and bond purposes for county wide school districts.

- The figures for county taxes include taxes levied for maintenance and operation, bond, and special district tax purposes.

- Potential tax losses for municipalities and independent school taxes are not included in these tables.

- * DOR has estimated the amounts for approximately 38 counties for tax year 2005 that have not yet been audited.

PERFORMANCE REVIEWS OF COUNTY BOARDS OF TAX ASSESSORS

In 2000, legislation was passed which provided that county governing authorities, by resolution, could request that the Commissioner conduct a performance review of the county board of tax assessors. Upon receipt of such a request, the Commissioner appoints a Performance Review Board consisting of 3 members; 1 member who is an employee of the Department of Revenue and 2 members who serve as tax assessors or chief appraisers. Once appointed, the Performance Review Board performs a thorough and complete investigation of the board of tax assessors, including the technical competency of appraisal techniques and compliance with state law and regulations and issues a report of its findings to the governing authority.

The governing authority may use the results of the Performance Review Report as grounds for removal of any or all members of the board of tax assessors. Bibb, Chatham, Douglas, and Fulton County have pursued removal of members of the board of tax assessors based on the findings of the Performance Review Board.

During the years the Department has been conducting Performance Reviews, it has become evident that county governing authorities most often request Performance Reviews whenever the board of tax assessors has concluded a revaluation of all property within the county, particularly if the tax assessors have not kept the taxpayers informed of expectations of the effect the revaluation will have on their property values.

The findings of the performance reviews have been varied. Some reviews have determined that boards of tax assessors counties are in compliance with state law, have been diligent in establishing fair market values in an appropriate manner, are conscientious in following proper appraisal methodology, and work well with the taxpayers and other county tax officials; while others have found dysfunctional boards who have established property values with no documentation to support their appraisals, do not adhere to proper appeal procedures, have failed to apply proper appraisal practices, and are lacking in good customer service to taxpayers.

Below is a list of the counties and the year in which the Performance Reviews were done:

<u>2000</u>	<u>2001</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	2007
Floyd	Chatham	Douglas	Dade	Charlton	Bibb	Crawford
Murray	Upson	Johnson	Hart	Gilmer	Fulton	Telfair
Stephens		Richmond	Liberty	Ware	Habersham	
			Madison	Wheeler	Lamar	
					Morgan	

PUBLIC UTILITIES

O.C.G.A. § 48—2—18 requires the Commissioner to annually propose assessments for public utility property and to ensure that these properties are assessed at the same overall average assessment level as other property in the county. Each utility company is required to annually return their properties indicating location, description, type of property and valuation. The Commissioner's staff inspects these returns to ensure the accuracy of each utility company's declarations and the State Board of Equalization must approve the digest of public utility values and equalization ratios prior to notification to the counties and the public utility companies. The State Board of Equalization is comprised of Revenue Commissioner Bart L. Graham, State Auditor Russell Hinton, and Gena Abraham, Director of the State Properties Commission.

In determining each county's proposed assessments for 2006, the Commissioner utilized the equalization ratios developed by the State Auditor. This method ensures that proposed public utility values are set at the same overall average assessment level as other properties.

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

In past years, the Department has been engaged in numerous litigation issues as a result of public utility companies appealing their valuations. In 2005, the Department received a favorable ruling from the federal district court in a suit brought by one of the nation's largest railroads appealing its 2002 proposed assessment. The ruling affirmed the Department's valuation methodology and clarified that certain identifiable intangible assets were not taxable in Georgia. The railroad then appealed the district court's decision to the US Court of Appeals. A decision in favor of the Department was issued on December 19, 2006.

- Discussions with public utility industry representatives were ongoing during 2006 in an attempt to come to a mutual understanding of appraisal methodologies so as to lessen the appeals and provide a uniform method of appraising property using the unit rule approach.
- The Department also began utilizing recognized and publicly available financial reference data to determine the reported net worth of public utility companies in an effort to eliminate any bias as to the actual unit value of each company. These nationally recognized financial sources included Reuters, Standard & Poors, Ibbotson, and Value Line, making the process more transparent and less subjective.
- As a result of those talks and change in methodology, the development of the 2006 public utility digest was delayed, however, we anticipate the joint efforts of the Department and the utility companies will enable timelier digests beginning in 2007.

PUBLIC UTILITIES

As a result of those talks and change in methodology, the development of the 2006 public utility digest was delayed, however, we anticipate the joint efforts of the Department and the utility companies will enable timelier digests beginning in 2007.

Table 6 shows each county's 2006 proposed equalization ratio.

Table 6 – County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Appling	40.00	Catoosa	40.00	Dodge	37.07	Gwinnett	37.73
Atkinson	37.26	Charlton	40.00	Dooley	40.00	Habersham	40.00
Bacon	34.37	Chatham	40.00	Dougherty	36.68	Hall	37.88
Baker	37.33	Chattahoochee	40.00	Douglas	40.00	Hancock	40.00
Baldwin	40.00	Chattooga	40.00	Early	31.97	Haralson	37.29
Banks	40.00	Cherokee	40.00	Echols	40.00	Harris	40.00
Barrow	40.00	Clarke	40.00	Effingham	40.00	Hart	40.00
Bartow	40.00	Clay	40.00	Elbert	40.00	Heard	40.00
Ben Hill	40.00	Clayton	37.78	Emanuel	40.00	Henry	40.00
Berrien	40.00	Clinch	30.47	Evans	40.00	Houston	40.00
Bibb	35.18	Cobb	40.00	Fannin	36.97	Irwin	37.39
Bleckley	37.79	Coffee	40.00	Fayette	40.00	Jackson	40.00
Brantley	32.16	Colquitt	40.00	Floyd	40.00	Jasper	37.17
Brooks	34.92	Columbia	40.00	Forsyth	40.00	Jeff Davis	40.00
Bryan	40.00	Cook	40.00	Franklin	36.46	Jefferson	40.00
Bulloch	40.00	Coweta	37.52	Fulton	36.35	Jenkins	37.14
Burke	40.00	Crawford	36.35	Gilmer	40.00	Johnson	37.77
Butts	40.00	Crisp	37.14	Glascocock	35.84	Jones	34.85
Calhoun	35.59	Dade	34.36	Glynn	37.93	Lamar	40.00
Camden	37.59	Dawson	40.00	Gordon	40.00	Lanier	36.84
Candler	40.00	Decatur	40.00	Grady	36.46	Laurens	40.00
Carroll	40.00	Dekalb	37.51	Greene	33.23	Lee	34.37

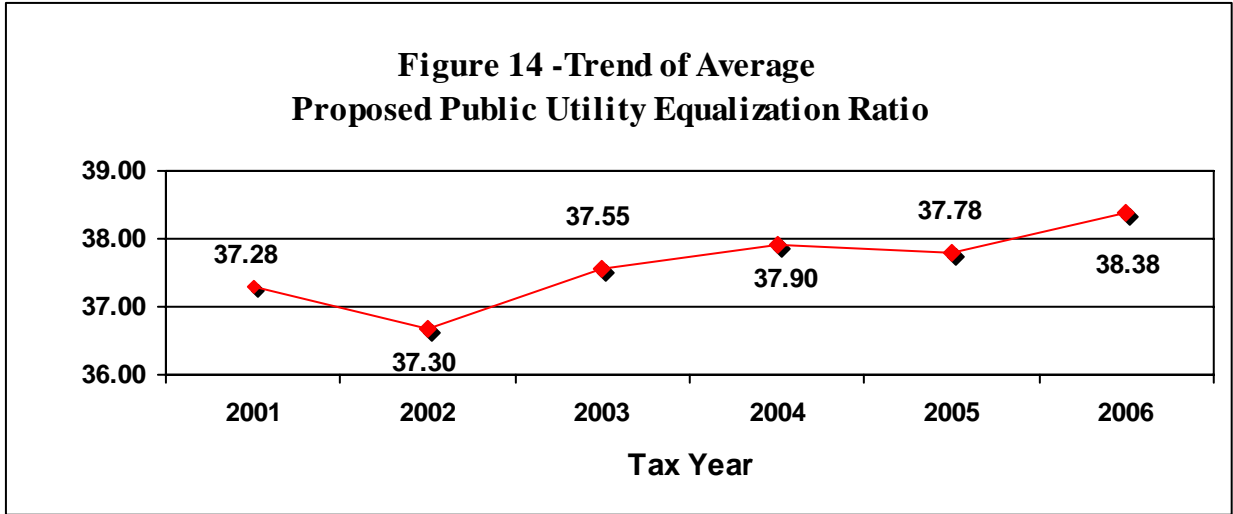
PUBLIC UTILITIES

Table 6 shows each county's 2006 proposed equalization ratio.

Table 6 – County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Liberty	37.60	Newton	40.00	Seminole	40.00	Twiggs	37.10
Lincoln	40.00	Oconee	40.00	Spalding	36.44	Union	32.95
Long	35.54	Oglethorpe	37.42	Stephens	40.00	Upson	40.00
Lowndes	40.00	Paulding	40.00	Stewart	40.00	Walker	34.29
Lumpkin	40.00	Peach	40.00	Sumter	37.75	Walton	40.00
Macon	37.41	Pickens	40.00	Talbot	40.00	Ware	40.00
Madison	40.00	Pierce	40.00	Taliaferro	40.00	Warren	36.30
Marion	40.00	Pike	37.72	Tattnall	37.07	Washington	35.04
McDuffie	40.00	Polk	40.00	Taylor	40.00	Wayne	36.16
McIntosh	36.20	Pulaski	37.83	Telfair	40.00	Webster	32.85
Meriwether	40.00	Putnam	40.00	Terrell	36.04	Wheeler	30.71
Miller	40.00	Quitman	40.00	Thomas	37.14	White	40.00
Mitchell	35.99	Rabun	37.71	Tift	40.00	Whitfield	40.00
Monroe	40.00	Randolph	35.37	Toombs	40.00	Wilcox	37.96
Montgomery	40.00	Richmond	40.00	Towns	40.00	Wilkes	34.28
Morgan	36.61	Rockdale	40.00	Treutlen	36.17	Wilkinson	40.00
Murray	40.00	Schley	36.43	Troup	40.00	Worth	40.00
Muscogee	40.00	Screven	34.47	Turner	37.73		
					AVERAGE		38.38

PUBLIC UTILITIES

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. The decrease in the level of assessment creates a **tax shift**¹¹ from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, just as any exemption for one class of taxpayers shifts the tax burden to other classes of taxpayers.

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 range from 5 times the tax savings if the breach occurs during the first year of the covenant, to a minimum of 3 times the tax savings if the breach occurs during the tenth year of the covenant.

Fiscal Impact

Table 7 below shows, for each tax year, the statewide number of parcels, the total value eliminated, the total tax dollar shift, and the percentage change of each category since 1990.

Table 7 - Preferential Agricultural Assessment Fiscal Impact

Year	Parcels	Percent Change	Total Value Eliminated	Percent Change	Total Tax Shift	Percent Change
1990	19,947	+ 17.5	\$ 176,780,216	+ 19.4	\$ 4,010,259	+ 6
1991	23,086	+ 15.7	\$ 204,261,412	+ 5.5	\$ 4,657,783	+ 16.1
1992	23,243	+ 0.7	\$ 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	\$ 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	+ 0.4	\$ 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

11. Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

Table 7 - Preferential Agricultural Assessment Fiscal Impact

Year	Parcels	Percent	Total Value	Percent	Total Tax Shift	Percent
1999	22,634	- 3.02	\$ 191,204,332	+ 1.08	\$ 4,760,183	+ 1.25
2000	22,449	- 0.82	\$ 191,352,938	+ 0.08	\$ 4,824,066	+ 1.34
2001	20,582	- 8.32	\$ 195,076,035	+ 1.95	\$ 5,011,186	+ .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	+ 0.73
2004	13,549	- 17.56	\$ 158,588,308	- 10.75	\$ 4,304,327	+ 10.4
2005	13,020	- 3.9	\$ 194,743,119	+ 22.8	\$ 4,270,954	- 0.78

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Table 8 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2005.

TABLE 8 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
APPLING	496	\$ 2,773,764	\$ 693	\$ 30,817	\$ 41,246	\$ 72,756
ATKINSON	91	\$ 1,504,147	\$ 376	\$ 21,434	\$ 20,004	\$ 41,814
BACON	139	\$ 1,024,880	\$ 256	\$ 13,836	\$ 13,836	\$ 27,928
BAKER	321	\$ 6,318,618	\$ 1,580	\$ 70,467	\$ 94,590	\$ 166,637
BALDWIN	4	\$ 195,940	\$ 49	\$ 1,920	\$ 2,855	\$ 4,824
BANKS	12	\$ 197,792	\$ 49	\$ 1,655	\$ 2,522	\$ 4,226
BARROW	4	\$ 39,118	\$ 10	\$ 265	\$ 685	\$ 960
BARTOW	40	\$ 568,888	\$ 142	\$ 4,851	\$ 10,917	\$ 15,910
BEN HILL	36	\$ 530,541	\$ 133	\$ 6,467	\$ 8,536	\$ 15,136
BERRIEN	522	\$ 3,895,281	\$ 974	\$ 46,792	\$ 54,534	\$ 102,300
BIBB	22	\$ 72,950	\$ 18	\$ 925	\$ 1,262	\$ 2,205
BLECKLEY	32	\$ 428,164	\$ 107	\$ 5,048	\$ 5,138	\$ 10,293
BRANTLEY	106	\$ 532,550	\$ 133	\$ 9,868	\$ 9,160	\$ 19,161
BROOKS	273	\$ 4,916,094	\$ 1,229	\$ 64,317	\$ 69,514	\$ 135,060
BRYAN	11	\$ 118,280	\$ 30	\$ 893	\$ 1,857	\$ 2,780
BULLOCH	10	\$ 230,790	\$ 58	\$ 1,992	\$ 2,375	\$ 4,425
BURKE	132	\$ 2,185,033	\$ 546	\$ 12,127	\$ 27,859	\$ 40,532
BUTTS	5	\$ 270,061	\$ 68	\$ 4,177	\$ 4,429	\$ 8,674
CALHOUN	378	\$ 4,092,914	\$ 1,023	\$ 66,723	\$ 77,561	\$ 145,307
CAMDEN	20	\$ 404,517	\$ 101	\$ 4,976	\$ 5,897	\$ 10,974
CANDLER	53	\$ 582,632	\$ 146	\$ 8,424	\$ 8,099	\$ 16,669
CARROLL	44	\$ 574,132	\$ 144	\$ 3,732	\$ 10,392	\$ 14,268
CATOOSA	11	\$ 160,654	\$ 40	\$ 503	\$ 2,503	\$ 3,046

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

Table 8 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2005.

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COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
CHARLTON	24	\$ 435,509	\$ 109	\$ 8,501	\$ 7,149	\$ 15,759
CHATHAM	326	\$ 38,874,437	\$ 9,719	\$ -	\$ -	\$ 9,719
CHATTAHOOCHEE	10	\$ 114,098	\$ 29	\$ 539	\$ 1,797	\$ 2,365
CHATTOOGA	12	\$ 174,815	\$ 44	\$ 1,579	\$ 1,786	\$ 3,409
CHEROKEE	0	\$ -	\$ -	\$ -	\$ -	\$ -
CLARKE	0	\$ -	\$ -	\$ -	\$ -	\$ -
CLAY	43	\$ 451,664	\$ 113	\$ 8,051	\$ 5,420	\$ 13,584
CLAYTON	0	\$ -	\$ -	\$ -	\$ -	\$ -
CLINCH	195	\$ 1,230,862	\$ 308	\$ 14,844	\$ 24,617	\$ 39,769
COBB	0	\$ -	\$ -	\$ -	\$ -	\$ -
COFFEE	52	\$ 944,208	\$ 236	\$ 6,713	\$ 14,352	\$ 21,301
COLQUITT	40	\$ 550,502	\$ 138	\$ 8,058	\$ 4,788	\$ 12,984
COLUMBIA	9	\$ 201,102	\$ 50	\$ 1,548	\$ 3,455	\$ 5,053
COOK	19	\$ 572,225	\$ 143	\$ 5,187	\$ 8,097	\$ 13,427
COWETA	2	\$ 22,106	\$ 6	\$ 114	\$ 411	\$ 531
CRAWFORD	63	\$ 810,611	\$ 203	\$ 12,970	\$ 12,159	\$ 25,332
CRISP	102	\$ 1,177,905	\$ 294	\$ 13,342	\$ 20,438	\$ 34,074
DADE	34	\$ 206,225	\$ 52	\$ 1,142	\$ 2,681	\$ 3,875
DAWSON	1	\$ 25,848	\$ 6	\$ 210	\$ 363	\$ 579
DECATUR	230	\$ 3,046,474	\$ 762	\$ 26,078	\$ 39,696	\$ 66,536
DEKALB	1	\$ 45,190	\$ 11	\$ 430	\$ 1,038	\$ 1,479
DODGE	95	\$ 1,146,708	\$ 287	\$ 12,098	\$ 11,123	\$ 23,508
DOOLY	157	\$ 2,274,539	\$ 569	\$ 37,462	\$ 33,986	\$ 72,017

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

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COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
DOUGHERTY	23	\$ 833,100	\$ 208	\$ 10,962	\$ 15,829	\$ 26,999
DOUGLAS	1	\$ 27,743	\$ 7	\$ 204	\$ 535	\$ 746
EARLY	534	\$ 4,178,300	\$ 1,045	\$ 53,409	\$ 66,853	\$ 121,307
ECHOLS	64	\$ 603,729	\$ 151	\$ 10,112	\$ 9,091	\$ 19,354
EFFINGHAM	3	\$ 107,002	\$ 27	\$ 1,064	\$ 1,826	\$ 2,917
ELBERT	17	\$ 446,385	\$ 112	\$ 4,064	\$ 7,433	\$ 11,609
EMANUEL	97	\$ 1,711,902	\$ 428	\$ 17,960	\$ 18,660	\$ 37,048
EVANS	153	\$ 2,027,749	\$ 507	\$ 14,065	\$ 23,319	\$ 37,891
FANNIN	0	\$ -	\$ -	\$ -	\$ -	\$ -
FAYETTE	0	\$ -	\$ -	\$ -	\$ -	\$ -
FLOYD	27	\$ 231,346	\$ 58	\$ 1,843	\$ 4,395	\$ 6,296
FORSYTH	3	\$ 61,320	\$ 15	\$ 274	\$ 1,017	\$ 1,306
FRANKLIN	1	\$ 22,370	\$ 6	\$ 149	\$ 282	\$ 437
FULTON	2	\$ 55,620	\$ 14	\$ 648	\$ 1,007	\$ 1,669
GILMER	1	\$ 10,920	\$ 3	\$ 66	\$ 164	\$ 233
GLASCOCK	131	\$ 986,275	\$ 247	\$ 18,108	\$ 15,001	\$ 33,356
GLYNN	2	\$ 70,040	\$ 18	\$ 413	\$ 1,189	\$ 1,620
GORDON	85	\$ 1,106,588	\$ 277	\$ 8,377	\$ 18,347	\$ 27,001
GRADY	265	\$ 4,567,583	\$ 1,142	\$ 49,111	\$ 58,465	\$ 108,718
GREENE	8	\$ 451,834	\$ 113	\$ 3,085	\$ 4,970	\$ 8,168
GWINNETT	0	\$ -	\$ -	\$ -	\$ -	\$ -
HABERSHAM	45	\$ 860,113	\$ 215	\$ 7,392	\$ 12,042	\$ 19,649
HALL	0	\$ -	\$ -	\$ -	\$ -	\$ -

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COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
HANCOCK	209	\$ 2,786,528	\$ 697	\$ 68,214	\$ 41,519	\$ 110,430
HARALSON	35	\$ 789,684	\$ 197	\$ 9,058	\$ 10,526	\$ 19,781
HARRIS	58	\$ 767,040	\$ 192	\$ 6,060	\$ 12,702	\$ 18,954
HART	16	\$ 451,122	\$ 113	\$ 1,973	\$ 5,959	\$ 8,045
HEARD	21	\$ 373,908	\$ 93	\$ 3,354	\$ 4,993	\$ 8,440
HENRY	4	\$ 71,970	\$ 18	\$ 809	\$ 1,616	\$ 2,443
HOUSTON	21	\$ 1,182,870	\$ 296	\$ 11,616	\$ 15,945	\$ 27,857
IRWIN	422	\$ 4,627,050	\$ 1,157	\$ 59,643	\$ 77,225	\$ 138,025
JACKSON	13	\$ 167,282	\$ 42	\$ 1,548	\$ 3,078	\$ 4,668
JASPER	16	\$ 1,239,870	\$ 310	\$ 15,613	\$ 17,829	\$ 33,752
JEFF DAVIS	88	\$ 1,248,326	\$ 312	\$ 13,644	\$ 15,916	\$ 29,872
JEFFERSON	62	\$ 1,410,059	\$ 353	\$ 19,233	\$ 19,177	\$ 38,763
JENKINS	343	\$ 3,419,681	\$ 855	\$ 53,860	\$ 39,908	\$ 94,623
JOHNSON	18	\$ 314,448	\$ 79	\$ 4,341	\$ 3,744	\$ 8,164
JONES	8	\$ 67,751	\$ 17	\$ 866	\$ 1,120	\$ 2,003
LAMAR	14	\$ 560,789	\$ 140	\$ 5,041	\$ 8,121	\$ 13,302
LANIER	186	\$ 1,427,982	\$ 357	\$ 23,890	\$ 24,504	\$ 48,751
LAURENS	93	\$ 927,048	\$ 232	\$ 6,195	\$ 12,065	\$ 18,492
LEE	35	\$ 697,654	\$ 174	\$ 11,128	\$ 11,190	\$ 22,492
LIBERTY	36	\$ 495,295	\$ 124	\$ 6,553	\$ 7,925	\$ 14,602
LINCOLN	10	\$ 206,785	\$ 52	\$ 2,273	\$ 3,102	\$ 5,427
LONG	81	\$ 910,301	\$ 228	\$ 16,313	\$ 14,292	\$ 30,833
LOWNDES	0	\$ -	\$ -	\$ -	\$ -	\$ -

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Table 8 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2005.

TABLE 8 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
LUMPKIN	1	\$ 12,401	\$ 3	\$ 100	\$ 176	\$ 279
MACON	92	\$ 1,673,060	\$ 418	\$ 19,307	\$ 30,115	\$ 49,840
MADISON	71	\$ 1,029,311	\$ 257	\$ 11,065	\$ 17,101	\$ 28,423
MARION	125	\$ 2,454,534	\$ 614	\$ 20,176	\$ 36,818	\$ 57,608
MCDUFFIE	31	\$ 640,054	\$ 160	\$ 4,992	\$ 9,793	\$ 14,945
MCINTOSH	14	\$ 203,458	\$ 51	\$ 1,859	\$ 2,594	\$ 4,504
MERIWETHER	27	\$ 919,802	\$ 230	\$ 11,577	\$ 16,556	\$ 28,363
MILLER	58	\$ 944,609	\$ 236	\$ 16,821	\$ 13,451	\$ 30,508
MITCHELL	87	\$ 1,554,320	\$ 389	\$ 28,867	\$ 20,571	\$ 49,827
MONROE	6	\$ 108,830	\$ 27	\$ 1,219	\$ 1,469	\$ 2,715
MONTGOMERY	72	\$ 605,534	\$ 151	\$ 6,937	\$ 8,371	\$ 15,459
MORGAN	10	\$ 225,436	\$ 56	\$ 2,412	\$ 3,607	\$ 6,075
MURRAY	20	\$ 174,899	\$ 44	\$ 1,118	\$ 2,711	\$ 3,873
MUSCOGEE	14	\$ 114,660	\$ 29	\$ -	\$ 2,680	\$ 2,709
NEWTON	0	\$ -	\$ -	\$ -	\$ -	\$ -
OCONEE	0	\$ -	\$ -	\$ -	\$ -	\$ -
OGLETHORPE	64	\$ 1,266,232	\$ 317	\$ 10,617	\$ 19,627	\$ 30,561
PAULDING	1	\$ 246,758	\$ 62	\$ 1,727	\$ 4,326	\$ 6,115
PEACH	16	\$ 221,700	\$ 55	\$ 3,187	\$ 3,428	\$ 6,670
PICKENS	15	\$ 295,430	\$ 74	\$ 1,820	\$ 4,467	\$ 6,361
PIERCE	174	\$ 1,703,786	\$ 426	\$ 11,035	\$ 27,039	\$ 38,500
PIKE	0	\$ -	\$ -	\$ -	\$ -	\$ -
POLK	5	\$ 68,409	\$ 17	\$ 685	\$ 1,045	\$ 1,747

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

Table 8 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2005.

TABLE 8 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
PULASKI	58	\$ 780,061	\$ 195	\$ 9,088	\$ 9,638	\$ 18,921
PUTNAM	6	\$ 354,398	\$ 89	\$ 3,216	\$ 3,909	\$ 7,214
QUITMAN	16	\$ 143,612	\$ 36	\$ 1,946	\$ 1,727	\$ 3,709
RABUN	0	\$ -	\$ -	\$ -	\$ -	\$ -
RANDOLPH	121	\$ 911,337	\$ 228	\$ 9,974	\$ 17,078	\$ 27,280
RICHMOND	11	\$ 74,105	\$ 19	\$ 505	\$ 1,394	\$ 1,918
ROCKDALE	37	\$ 586,266	\$ 147	\$ 8,712	\$ 12,570	\$ 21,429
SCHLEY	145	\$ 1,636,284	\$ 409	\$ 18,457	\$ 31,057	\$ 49,923
SCREVEN	557	\$ 8,116,867	\$ 2,029	\$ 105,065	\$ 103,555	\$ 210,649
SEMINOLE	113	\$ 1,447,525	\$ 362	\$ 20,300	\$ 19,243	\$ 39,905
SPALDING	16	\$ 252,741	\$ 63	\$ 3,389	\$ 4,764	\$ 8,216
STEPHENS	0	\$ -	\$ -	\$ -	\$ -	\$ -
STEWART	88	\$ 959,970	\$ 240	\$ 13,161	\$ 12,700	\$ 26,101
SUMTER	153	\$ 2,614,094	\$ 654	\$ 27,871	\$ 41,538	\$ 70,063
TALBOT	35	\$ 439,857	\$ 110	\$ 7,280	\$ 6,059	\$ 13,449
TALIAFERRO	134	\$ 1,601,000	\$ 400	\$ 23,833	\$ 18,412	\$ 42,645
TATTNALL	247	\$ 2,737,998	\$ 684	\$ 42,034	\$ 35,786	\$ 78,504
TAYLOR	53	\$ 545,971	\$ 136	\$ 5,110	\$ 8,053	\$ 13,299
TELFAIR	475	\$ 3,306,526	\$ 827	\$ 33,657	\$ 46,632	\$ 81,116
TERRELL	64	\$ 1,185,512	\$ 296	\$ 18,257	\$ 19,122	\$ 37,675
THOMAS	41	\$ 3,340,727	\$ 835	\$ 16,193	\$ 46,770	\$ 63,798
TIFT	2	\$ 22,450	\$ 6	\$ 240	\$ 336	\$ 582
TOOMBS	241	\$ 1,563,345	\$ 391	\$ 8,564	\$ 20,178	\$ 29,133

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

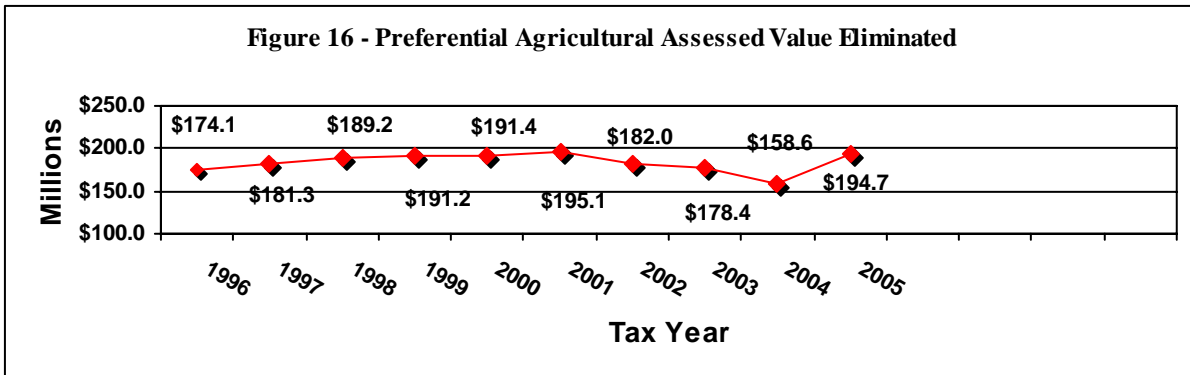
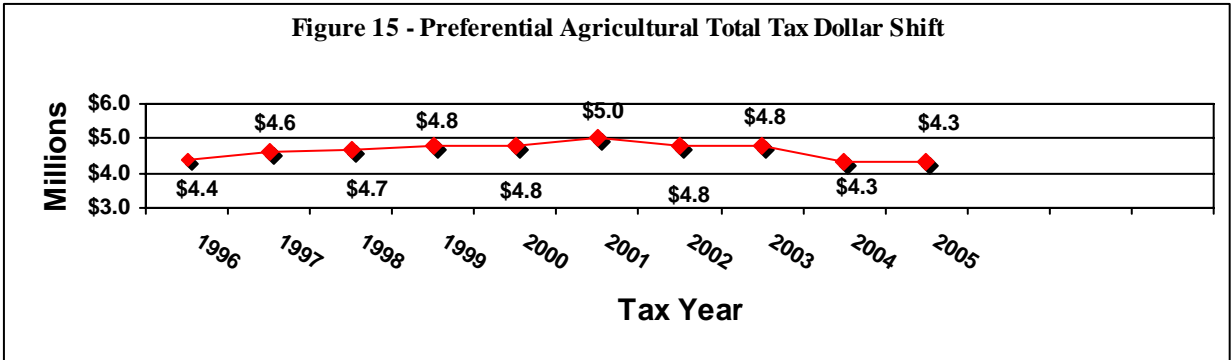
Table 8 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2005.

TABLE 8 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
TOWNS	0	\$ -	\$ -	\$ -	\$ -	\$ -
TREUTLEN	65	\$ 623,818	\$ 156	\$ 9,010	\$ 7,486	\$ 16,652
TROUP	45	\$ 654,498	\$ 164	\$ 6,911	\$ 12,337	\$ 19,412
TURNER	41	\$ 791,867	\$ 198	\$ 15,203	\$ 10,690	\$ 26,091
TWIGGS	27	\$ 229,164	\$ 57	\$ 3,708	\$ 4,583	\$ 8,348
UNION	2	\$ 37,810	\$ 9	\$ 251	\$ 349	\$ 609
UPSON	3	\$ 183,279	\$ 46	\$ 2,439	\$ 2,467	\$ 4,952
WALKER	21	\$ 316,953	\$ 79	\$ 1,108	\$ 5,563	\$ 6,750
WALTON	10	\$ 228,094	\$ 57	\$ 2,296	\$ 4,297	\$ 6,650
WARE	361	\$ 1,747,783	\$ 437	\$ 29,363	\$ 26,673	\$ 56,473
WARREN	171	\$ 1,535,290	\$ 384	\$ 19,575	\$ 31,059	\$ 51,018
WASHING-	105	\$ 2,347,694	\$ 587	\$ 19,955	\$ 47,297	\$ 67,839
WAYNE	167	\$ 1,660,402	\$ 415	\$ 23,815	\$ 33,208	\$ 57,438
WEBSTER	148	\$ 1,289,647	\$ 322	\$ 22,066	\$ 26,639	\$ 49,027
WHEELER	289	\$ 1,582,397	\$ 396	\$ 29,281	\$ 19,780	\$ 49,457
WHITE	4	\$ 51,721	\$ 13	\$ 424	\$ 702	\$ 1,139
WHITFIELD	16	\$ 243,110	\$ 61	\$ 1,329	\$ 3,918	\$ 5,308
WILCOX	339	\$ 2,888,396	\$ 722	\$ 49,103	\$ 36,423	\$ 86,248
WILKES	128	\$ 1,835,219	\$ 459	\$ 16,282	\$ 29,969	\$ 46,710
WILKINSON	33	\$ 846,532	\$ 212	\$ 11,377	\$ 13,831	\$ 25,420
WORTH	101	\$ 2,139,446	\$ 535	\$ 24,946	\$ 32,092	\$ 57,573
TOTAL	13,020	\$194,743,119	\$ 48,696	\$ 1,904,421	\$ 2,317,837	\$ 4,270,954

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

Figures 15 and 16 below illustrate the amount of revenue shift and the amount of value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.



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 annually develop a table of current use values to be used in all counties, using a legislated formula which takes into account the amount of income the land is capable of producing when growing certain crops and timber and factors found in market data using only farmer to farmer land sales. The data is grouped into nine agricultural districts in Georgia.

Unlike the Preferential Agricultural Assessment Program in which assessments are based on 30% of fair market value rather than 40%, the valuation of property in Conservation Use Covenants is most significant in the urban areas of north Georgia and other parts of the State where strong residential and commercial development is occurring. As a result, agricultural landowners’ interest is greatest in these transitional areas.

The effect of this special assessment program is a tax shift from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, just as any exemption for one class of taxpayers shifts the tax burden to other classes of taxpayers

Several reports, graphs, and charts are being included in this report to show the fiscal impact of Conservation Use Valuation.

Table 9 below represents the 10 counties, ranked by total tax shift, most affected by Conservation Use Assessment. The table lists, by county, the number of applications (parcel count), assessed value eliminated from the digest, amount of tax shift for each of the tax types, and the total tax shift. The total amount of tax shift in these 10 counties accounts for approximately 26% of the total amount of tax shift statewide.

TABLE 9 – CONSERVATION USE FISCAL IMPACT

COUNTY	REAL PARCEL COUNT	TOTAL VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
Morgan	1,446	\$ 212,050,775	\$ 53,013	\$ 2,268,943	\$ 3,196,010	\$ 5,462,316
Cherokee	1,724	\$ 192,418,480	\$ 48,105	\$ 911,871	\$ 3,002,616	\$ 4,341,029
Gwinnett	1,184	\$ 140,759,210	\$ 35,190	\$ 1,496,270	\$ 3,375,814	\$ 4,270,224
Hall	1,975	\$ 179,244,138	\$ 44,811	\$ 1,252,369	\$ 2,583,632	\$ 3,732,800
Jasper	1,319	\$ 128,825,041	\$ 32,206	\$ 1,622,057	\$ 1,705,941	\$ 3,189,017
Oconee	1,532	\$ 132,447,565	\$ 33,112	\$ 1,093,848	\$ 1,799,071	\$ 2,815,889
Walton	864	\$ 115,964,280	\$ 28,991	\$ 1,165,528	\$ 1,853,669	\$ 2,803,609
Newton	953	\$ 112,466,362	\$ 28,117	\$ 1,094,298	\$ 2,149,762	\$ 2,783,942
Coweta	1,980	\$ 135,376,589	\$ 33,844	\$ 699,498	\$ 1,639,765	\$ 2,720,188
Forsyth	731	\$ 152,276,080	\$ 38,069	\$ 680,065	\$ 1,753,847	\$ 2,716,918

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

Table 10 on this and the following pages lists each county and the number of parcels receiving Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county, the tax dollar shift for State, County, School, and the total tax dollar shift.

TABLE 10 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOAL TAX SHIFT
APPLING	46	\$ 273,688	\$ 67	\$ 3,041	\$ 4,070	\$ 7,179
ATKINSON	788	\$ 15,021,744	\$ 3,755	\$ 214,060	\$ 199,774	\$ 417,589
BACON	145	\$ 949,096	\$ 237	\$ 12,813	\$ 12,813	\$ 25,863
BAKER	4	\$ 170,216	\$ 43	\$ 1,898	\$ 2,548	\$ 4,489
BALDWIN	552	\$ 19,776,598	\$ 4,944	\$ 193,811	\$ 288,145	\$ 486,900
BANKS	1,089	\$ 111,911,288	\$ 27,978	\$ 936,474	\$ 1,426,869	\$ 2,391,321
BARROW	1,286	\$ 100,673,402	\$ 25,168	\$ 681,156	\$ 1,761,785	\$ 2,468,109
BARTOW	872	\$ 26,173,124	\$ 6,543	\$ 224,420	\$ 487,184	\$ 718,147
BEN HILL	219	\$ 6,287,748	\$ 1,572	\$ 76,648	\$ 101,170	\$ 179,390
BERRIEN	59	\$ 20,192	\$ 5	\$ 242	\$ 283	\$ 530
BIBB	176	\$ 3,005,568	\$ 751	\$ 38,093	\$ 51,993	\$ 90,837
BLECKLEY	398	\$ 6,479,297	\$ 1,620	\$ 76,391	\$ 77,752	\$ 155,763
BRANTLEY	158	\$ 790,533	\$ 198	\$ 14,666	\$ 13,597	\$ 28,461
BROOKS	781	\$ 44,179,425	\$ 11,045	\$ 578,037	\$ 624,697	\$ 1,213,779
BRYAN	231	\$ 7,226,110	\$ 1,807	\$ 53,635	\$ 113,421	\$ 168,863
BULLOCH	1,936	\$ 47,528,080	\$ 11,882	\$ 410,167	\$ 489,064	\$ 911,113
BURKE	1,284	\$ 57,791,444	\$ 14,448	\$ 320,634	\$ 736,841	\$ 1,071,923
BUTTS	1,047	\$ 96,097,670	\$ 24,024	\$ 1,486,247	\$ 1,576,002	\$ 3,086,273
CALHOUN	46	\$ 558,732	\$ 140	\$ 9,102	\$ 10,588	\$ 19,830
CAMDEN	231	\$ 9,089,234	\$ 2,272	\$ 111,798	\$ 132,503	\$ 246,573
CANDLER	744	\$ 17,851,494	\$ 4,463	\$ 258,166	\$ 248,154	\$ 510,783
CARROLL	1,810	\$ 50,132,401	\$ 12,533	\$ 325,318	\$ 896,237	\$ 1,234,088
CATOOSA	371	\$ 23,702,142	\$ 5,926	\$ 74,259	\$ 369,232	\$ 449,417
CHARLTON	465	\$ 11,825,227	\$ 2,956	\$ 230,828	\$ 194,123	\$ 427,907
CHATHAM	82	\$ 26,525,566	\$ 6,631	\$ 292,763	\$ 458,282	\$ 757,676
CHATTAHOOCHEE	40	\$ 1,053,676	\$ 263	\$ 4,973	\$ 16,595	\$ 21,831
CHATTOOGA	804	\$ 33,472,268	\$ 8,368	\$ 303,325	\$ 338,696	\$ 650,389

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

TABLE 10 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOAL TAX SHIFT
CHEROKEE	1,724	\$ 192,418,480	\$ 48,105	\$ 911,871	\$ 3,723,298	\$ 4,683,274
CLARKE	211	\$ 16,224,356	\$ 4,056	\$ 207,672	\$ 324,487	\$ 536,215
CLAY	345	\$ 10,787,112	\$ 2,697	\$ 192,291	\$ 129,445	\$ 324,433
CLAYTON	106	\$ 6,977,247	\$ 1,494	\$ 46,509	\$ 113,066	\$ 161,069
CLINCH	0	\$ -	\$ -	\$ -	\$ -	\$ -
COBB	545	\$ 83,615,691	\$ 20,914	\$ 591,163	\$ 1,577,296	\$ 2,189,363
COFFEE	1,581	\$ 80,389,468	\$ 20,097	\$ 571,569	\$ 1,221,920	\$ 1,813,586
COLQUITT	1,379	\$ 10,276,987	\$ 2,569	\$ 150,361	\$ 89,389	\$ 242,319
COLUMBIA	3,405	\$ 53,525,999	\$ 13,381	\$ 412,150	\$ 919,577	\$ 1,345,108
COOK	800	\$ 40,193,478	\$ 10,048	\$ 364,354	\$ 568,738	\$ 943,140
COWETA	1,980	\$ 135,376,589	\$ 33,844	\$ 699,498	\$ 2,516,651	\$ 3,249,993
CRAWFORD	326	\$ 7,008,251	\$ 1,752	\$ 112,182	\$ 105,124	\$ 219,058
CRISP	731	\$ 22,380,873	\$ 5,595	\$ 253,508	\$ 388,331	\$ 647,434
DADE	168	\$ 3,618,347	\$ 905	\$ 20,136	\$ 47,039	\$ 68,080
DAWSON	664	\$ 91,135,550	\$ 22,784	\$ 741,661	\$ 1,280,090	\$ 2,044,535
DECATUR	934	\$ 39,578,227	\$ 9,895	\$ 338,790	\$ 515,704	\$ 864,389
DEKALB	14	\$ 751,564	\$ 188	\$ 7,155	\$ 17,271	\$ 24,614
DODGE	1,063	\$ 17,716,600	\$ 4,429	\$ 186,910	\$ 171,851	\$ 363,190
DOOLY	981	\$ 24,564,251	\$ 6,141	\$ 404,573	\$ 367,039	\$ 777,753
DOUGHERTY	79	\$ 3,326,000	\$ 832	\$ 43,764	\$ 63,194	\$ 107,790
DOUGLAS	253	\$ 14,665,223	\$ 3,666	\$ 107,775	\$ 283,039	\$ 394,480
EARLY	35	\$ 369,441	\$ 92	\$ 4,718	\$ 5,911	\$ 10,721
ECHOLS	151	\$ 4,826,270	\$ 1,207	\$ 80,840	\$ 72,674	\$ 154,721
EFFINGHAM	1,091	\$ 27,637,637	\$ 6,909	\$ 274,801	\$ 471,664	\$ 753,374
ELBERT	993	\$ 34,854,794	\$ 8,714	\$ 317,425	\$ 580,367	\$ 906,506
EMANUEL	1,385	\$ 47,590,059	\$ 11,898	\$ 499,267	\$ 518,732	\$ 1,029,897
EVANS	53	\$ 1,654,580	\$ 414	\$ 11,695	\$ 19,028	\$ 31,137

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

TABLE 10 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOAL TAX SHIFT
FANNIN	1,047	\$ 48,459,606	\$ 12,115	\$ 289,255	\$ 676,012	\$ 977,382
FAYETTE	395	\$ 29,052,328	\$ 7,263	\$ 240,221	\$ 649,320	\$ 896,804
FLOYD	1,410	\$ 40,875,404	\$ 10,219	\$ 325,695	\$ 774,393	\$1,110,307
FORSYTH	731	\$ 152,276,080	\$ 38,069	\$ 680,065	\$ 2,525,651	\$3,243,785
FRANKLIN	1,830	\$ 126,094,824	\$ 31,524	\$ 843,068	\$ 1,591,317	\$2,465,909
FULTON	426	\$ 34,944,230	\$ 8,736	\$ 406,926	\$ 620,235	\$1,035,897
GILMER	1,427	\$ 144,153,383	\$ 36,038	\$ 866,794	\$ 2,162,301	\$3,065,133
GLASCOCK	43	\$ 570,778	\$ 143	\$ 10,479	\$ 8,682	\$ 19,304
GLYNN	86	\$ 17,070,270	\$ 4,268	\$ 100,663	\$ 289,853	\$ 394,784
GORDON	1,661	\$ 80,801,182	\$ 20,200	\$ 611,665	\$ 1,331,179	\$1,963,044
GRADY	987	\$ 49,246,554	\$ 12,312	\$ 529,499	\$ 630,356	\$1,172,167
GREENE	794	\$ 44,170,292	\$ 11,043	\$ 302,347	\$ 485,873	\$ 799,263
GWINNETT	1,184	\$ 140,759,210	\$ 35,190	\$ 1,496,270	\$ 2,879,561	\$4,411,021
HABERSHAM	1,216	\$ 105,861,040	\$ 26,465	\$ 905,743	\$ 1,482,055	\$2,414,263
HALL	1,975	\$ 179,244,138	\$ 44,811	\$ 1,252,369	\$ 2,894,063	\$4,191,243
HANCOCK	832	\$ 19,779,323	\$ 4,945	\$ 484,198	\$ 294,712	\$ 783,855
HARALSON	869	\$ 41,165,916	\$ 10,291	\$ 472,173	\$ 547,961	\$1,030,425
HARRIS	502	\$ 12,442,009	\$ 3,111	\$ 98,292	\$ 206,040	\$ 307,443
HART	1,140	\$ 86,177,180	\$ 21,544	\$ 376,853	\$ 1,138,401	\$1,536,798
HEARD	930	\$ 37,348,139	\$ 9,337	\$ 335,013	\$ 498,710	\$ 843,060
HENRY	1,241	\$ 86,431,840	\$ 21,608	\$ 967,611	\$ 1,941,259	\$2,930,478
HOUSTON	460	\$ 41,695,944	\$ 10,424	\$ 409,454	\$ 652,061	\$ 981,939
IRWIN	633	\$ 16,862,533	\$ 4,216	\$ 217,358	\$ 281,436	\$ 503,010
JACKSON	1,628	\$ 99,682,127	\$ 24,921	\$ 920,461	\$ 1,793,012	\$2,738,394
JASPER	1,319	\$ 128,825,041	\$ 32,206	\$ 1,622,057	\$ 1,852,504	\$3,506,767
JEFF DAVIS	47	\$ 732,342	\$ 183	\$ 8,004	\$ 9,337	\$ 17,524

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

TABLE 10 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOAL TAX SHIFT
JEFFERSON	1,194	\$ 48,834,600	\$ 12,209	\$ 666,104	\$ 664,151	\$1,342,464
JENKINS	17	\$ 415,703	\$ 104	\$ 6,547	\$ 4,851	\$ 11,502
JOHNSON	842	\$ 24,584,295	\$ 6,146	\$ 339,362	\$ 292,725	\$ 638,233
JONES	597	\$ 23,144,051	\$ 5,786	\$ 295,781	\$ 382,756	\$ 684,323
LAMAR	553	\$ 28,168,021	\$ 7,042	\$ 253,231	\$ 407,929	\$ 668,202
LANIER	14	\$ 207,533	\$ 52	\$ 3,472	\$ 3,561	\$ 7,085
LAURENS	1,589	\$ 18,672,841	\$ 4,668	\$ 124,772	\$ 243,008	\$ 372,448
LEE	311	\$ 10,872,019	\$ 2,718	\$ 173,409	\$ 174,387	\$ 350,514
LIBERTY	86	\$ 2,762,080	\$ 691	\$ 36,542	\$ 44,193	\$ 81,426
LINCOLN	705	\$ 21,841,807	\$ 5,460	\$ 240,129	\$ 327,627	\$ 573,216
LONG	173	\$ 2,100,636	\$ 525	\$ 37,643	\$ 32,980	\$ 71,148
LOWNDES	795	\$ 28,793,778	\$ 7,198	\$ 255,113	\$ 436,197	\$ 698,508
LUMPKIN	1,091	\$ 112,583,867	\$ 28,146	\$ 906,723	\$ 1,597,565	\$2,532,434
MACON	890	\$ 37,745,763	\$ 9,436	\$ 436,135	\$ 679,424	\$1,124,995
MADISON	1,595	\$ 45,551,610	\$ 11,388	\$ 490,392	\$ 756,794	\$1,258,574
MARION	357	\$ 12,408,705	\$ 3,102	\$ 102,000	\$ 186,131	\$ 291,233
MCDUFFIE	523	\$ 21,843,243	\$ 5,461	\$ 170,412	\$ 334,202	\$ 510,075
MCINTOSH	128	\$ 11,475,218	\$ 2,869	\$ 104,849	\$ 146,309	\$ 254,027
MERIWETHER	1,700	\$ 94,998,209	\$ 23,750	\$ 1,196,194	\$ 1,709,968	\$2,929,912
MILLER	446	\$ 15,318,183	\$ 3,830	\$ 272,771	\$ 218,131	\$ 494,732
MITCHELL	1,252	\$ 47,655,469	\$ 11,914	\$ 885,057	\$ 638,160	\$1,535,131
MONROE	650	\$ 35,731,283	\$ 8,933	\$ 400,190	\$ 482,372	\$ 891,495
MONTGOMERY	624	\$ 10,936,120	\$ 2,734	\$ 125,166	\$ 151,883	\$ 279,783
MORGAN	1,446	\$ 212,050,775	\$ 53,013	\$ 2,268,943	\$ 3,392,812	\$5,714,768
MURRAY	336	\$ 12,119,413	\$ 3,030	\$ 77,593	\$ 187,851	\$ 268,474
MUSCOGEE	83	\$ 4,956,314	\$ 1,239	\$ 67,007	\$ 115,829	\$ 184,075
NEWTON	953	\$ 112,466,362	\$ 28,117	\$ 1,094,298	\$ 2,156,887	\$3,279,302

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

TABLE 10 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOAL TAX SHIFT
OCONEE	1,532	\$ 132,447,565	\$ 33,112	\$ 1,093,848	\$ 2,238,364	\$3,365,324
OGLETHORPE	1,006	\$ 28,948,109	\$ 7,237	\$ 242,452	\$ 448,696	\$ 698,385
PAULDING	1,137	\$ 118,113,712	\$ 29,528	\$ 826,796	\$ 2,070,533	\$2,926,857
PEACH	260	\$ 13,723,891	\$ 3,431	\$ 197,281	\$ 212,213	\$ 412,925
PICKENS	437	\$ 33,170,952	\$ 8,293	\$ 204,333	\$ 501,545	\$ 714,171
PIERCE	588	\$ 11,766,484	\$ 2,942	\$ 76,129	\$ 186,734	\$ 265,805
PIKE	1,175	\$ 67,293,271	\$ 16,823	\$ 888,271	\$ 980,530	\$1,885,624
POLK	740	\$ 25,512,659	\$ 6,378	\$ 255,453	\$ 389,833	\$ 651,664
PULASKI	375	\$ 6,616,996	\$ 1,654	\$ 77,088	\$ 81,753	\$ 160,495
PUTNAM	386	\$ 47,027,187	\$ 11,757	\$ 426,772	\$ 518,663	\$ 957,192
QUITMAN	172	\$ 10,946,918	\$ 2,737	\$ 148,331	\$ 131,615	\$ 282,683
RABUN	499	\$ 34,508,332	\$ 8,627	\$ 319,624	\$ 281,174	\$ 609,425
RANDOLPH	582	\$ 6,342,184	\$ 1,586	\$ 69,405	\$ 118,853	\$ 189,844
RICHMOND	95	\$ 3,302,932	\$ 826	\$ 22,490	\$ 62,131	\$ 85,447
ROCKDALE	184	\$ 12,475,328	\$ 3,119	\$ 185,383	\$ 267,471	\$ 455,973
SCHLEY	47	\$ 635,782	\$ 159	\$ 7,172	\$ 12,067	\$ 19,398
SCREVEN	61	\$ 1,607,334	\$ 402	\$ 20,805	\$ 20,506	\$ 41,713
SEMINOLE	396	\$ 10,906,248	\$ 2,727	\$ 152,949	\$ 144,988	\$ 300,664
SPALDING	818	\$ 48,543,272	\$ 12,136	\$ 650,965	\$ 915,041	\$1,578,142
STEPHENS	364	\$ 15,335,553	\$ 3,834	\$ 152,589	\$ 259,171	\$ 415,594
STEWART	191	\$ 5,924,034	\$ 1,481	\$ 81,219	\$ 78,375	\$ 161,075
SUMTER	849	\$ 34,789,016	\$ 8,697	\$ 370,886	\$ 552,797	\$ 932,380
TALBOT	1,183	\$ 18,541,923	\$ 4,635	\$ 306,869	\$ 255,396	\$ 566,900
TALIAFERRO	242	\$ 10,043,400	\$ 2,511	\$ 149,590	\$ 115,499	\$ 267,600
TATTNALL	729	\$ 16,854,297	\$ 4,214	\$ 258,747	\$ 220,286	\$ 483,247
TAYLOR	835	\$ 19,320,191	\$ 4,830	\$ 180,892	\$ 284,973	\$ 470,695
TELFAIR	18	\$ 284,342	\$ 71	\$ 2,894	\$ 4,010	\$ 6,975

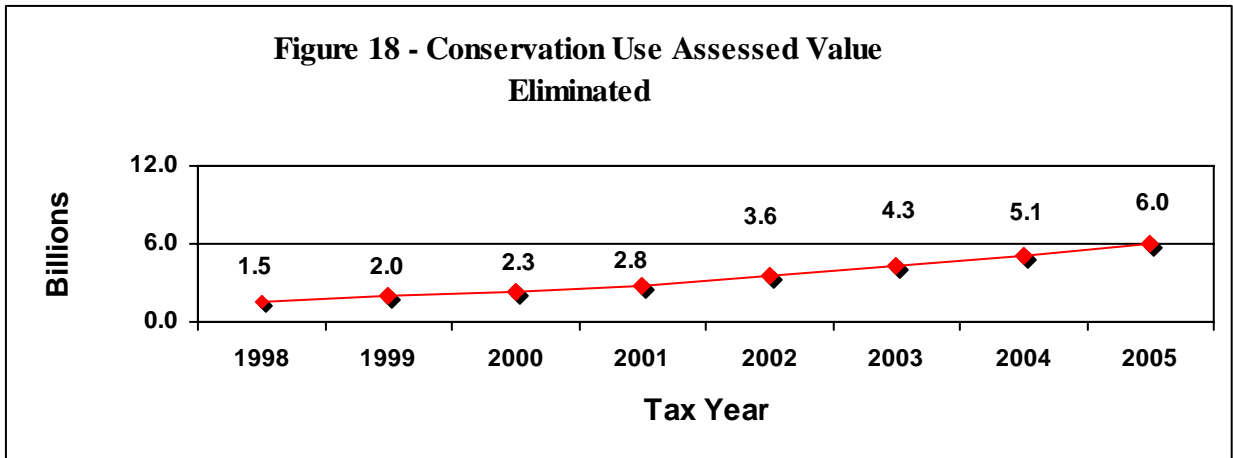
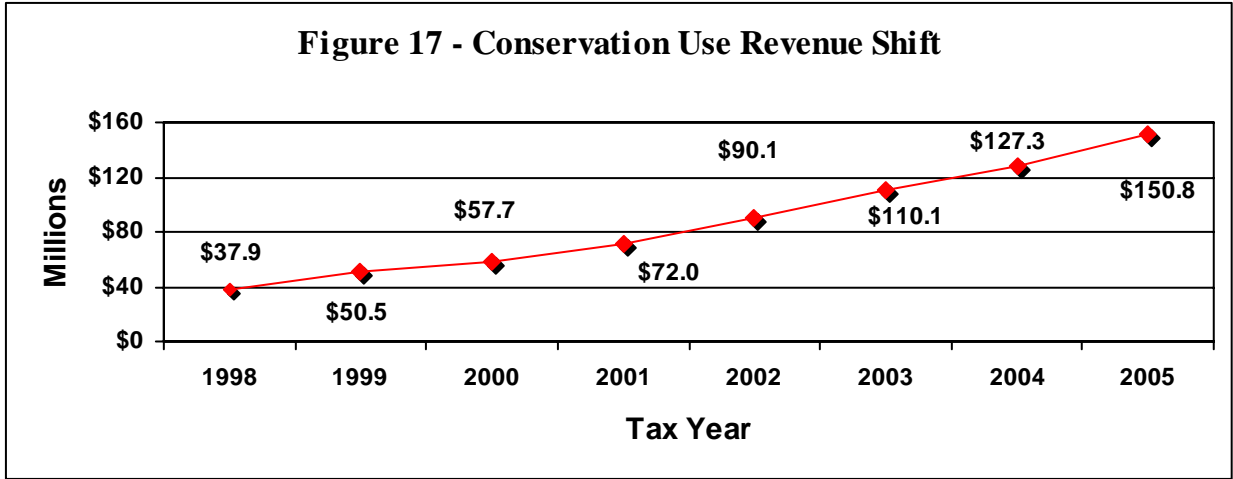
Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

TABLE 10 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2005

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOAL TAX SHIFT
TERRELL	980	\$ 50,594,175	\$ 12,649	\$ 779,150	\$ 816,084	\$ 1,607,883
THOMAS	839	\$ 63,225,899	\$ 15,806	\$ 306,883	\$ 884,658	\$ 1,207,347
TIFT	889	\$ 61,009,993	\$ 15,252	\$ 653,417	\$ 912,954	\$ 1,581,623
TOOMBS	3	\$ 24,718	\$ 6	\$ 146	\$ 219	\$ 371
TOWNS	312	\$ 52,424,390	\$ 13,106	\$ 262,070	\$ 203,931	\$ 479,107
TREUTLEN	297	\$ 2,942,997	\$ 736	\$ 42,460	\$ 35,316	\$ 78,512
TROUP	921	\$ 45,249,216	\$ 11,312	\$ 477,832	\$ 852,948	\$ 1,342,092
TURNER	1,042	\$ 35,831,280	\$ 8,958	\$ 687,925	\$ 483,722	\$ 1,180,605
TWIGGS	681	\$ 9,062,675	\$ 2,266	\$ 146,634	\$ 181,254	\$ 330,154
UNION	860	\$ 44,235,956	\$ 11,059	\$ 294,169	\$ 407,944	\$ 713,172
UPSON	785	\$ 30,315,450	\$ 7,579	\$ 403,499	\$ 408,046	\$ 819,124
WALKER	664	\$ 26,821,834	\$ 6,705	\$ 93,814	\$ 470,723	\$ 571,242
WALTON	864	\$ 115,964,280	\$ 28,991	\$ 1,165,528	\$ 2,137,465	\$ 3,331,984
WARE	17	\$ 77,658	\$ 19	\$ 1,305	\$ 1,185	\$ 2,509
WARREN	193	\$ 1,771,187	\$ 443	\$ 22,583	\$ 35,831	\$ 58,857
WASHINGTON	818	\$ 31,390,153	\$ 7,848	\$ 266,816	\$ 632,386	\$ 907,050
WAYNE	742	\$ 10,315,740	\$ 2,579	\$ 147,959	\$ 206,315	\$ 356,853
WEBSTER	90	\$ 1,129,544	\$ 282	\$ 19,326	\$ 23,332	\$ 42,940
WHEELER	11	\$ 40,285	\$ 10	\$ 745	\$ 504	\$ 1,259
WHITE	926	\$ 70,949,128	\$ 17,737	\$ 581,073	\$ 963,418	\$ 1,562,228
WHITFIELD	395	\$ 14,020,111	\$ 3,505	\$ 76,634	\$ 225,934	\$ 306,073
WILCOX	733	\$ 11,705,966	\$ 2,926	\$ 199,001	\$ 147,612	\$ 349,539
WILKES	1,097	\$ 23,988,606	\$ 5,997	\$ 213,121	\$ 391,734	\$ 610,852
WILKINSON	525	\$ 13,864,316	\$ 3,466	\$ 186,336	\$ 226,515	\$ 416,317
WORTH	1,609	\$ 76,877,510	\$ 19,219	\$ 896,392	\$ 1,153,163	\$ 2,068,774
TOTAL	111,618	\$ 5,980,803,627	\$ 1,495,202	\$ 55,582,022	\$ 93,774,720	\$ 150,851,944

Tax Shift — Providing property tax relief to a particular class of taxpayers through valuation reductions or exemptions, resulting in a higher tax burden for other classes of taxpayers. For example, agricultural property owners qualifying for Conservation Use Assessment are afforded an exemption equal to the difference between fair market value and current use value, while the property of residential, commercial, industrial, and other classes of taxpayers are assessed at fair market value. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

Figures 17 below and 18 below illustrate the amount of revenue shift and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 1998.



TAXATION OF STANDING TIMBER

For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of its fair market value. It is subject to taxation even if the land underneath is exempt, unless taxation has been prohibited by federal law or treaty.

Standing timber is defined to include softwood and hardwood pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood. Standing timber does not include orchard trees, ornamental or Christmas trees, by products of harvesting (bark or stumps), and fuel wood harvested by the owner which is used exclusively for heating the owner's home. The taxation of standing timber is triggered at the time of the "sale" of standing timber for harvesting separate and apart from the underlying land. Timber is not taxed if it is included in a simultaneous sale of a tract of land and the timber thereon."

Since 2002, the amount of timber sales and harvests has shown a downward trend, an indication of the depressed timber market, however, tax year 2005 indicates an improvement in the market and increased County and School revenues of approximately 4%.

Some of this increase is attributable to increased millage rates, while another factor affecting timber harvests and sales is the trend in recent years of large timber companies selling thousands of acres of timberland for development purposes rather than maintaining the land for timber production purposes.

Table 11 on the following pages shows the amount of acres, assessed value, and revenue for state, county, and school tax purposes reported on each county's 2005 property tax digest.

Figures 19 and **20** on Page 73 show the trend in value and revenue since 1998.

Table 11 TIMBER IMPACT 2004 TIMBER REVENUE REPORTED ON 2005 TAX DIGESTS

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
APPLING	11,591	\$ 7,941,417	\$ 1,985	\$ 88,229	\$ 118,089	\$ 208,303
ATKINSON	0	\$ 4,919,210	\$ 1,230	\$ 70,099	\$ 65,421	\$ 136,750
BACON	98,863	\$ 4,405,215	\$ 1,101	\$ 59,470	\$ 59,470	\$ 120,041
BAKER	59,536	\$ 1,435,905	\$ 359	\$ 16,010	\$ 21,495	\$ 37,864
BALDWIN	6,769	\$ 685,672	\$ 171	\$ 6,720	\$ 9,990	\$ 16,881
BANKS	0	\$ 542,504	\$ 136	\$ 4,472	\$ 6,917	\$ 11,525
BARROW	218	\$ 105,414	\$ 26	\$ 713	\$ 1,845	\$ 2,584
BARTOW	17,028	\$ 2,032,747	\$ 508	\$ 17,278	\$ 38,753	\$ 56,539
BEN HILL	7,680	\$ 4,055,521	\$ 1,014	\$ 49,437	\$ 65,253	\$ 115,704
BERRIEN	137,354	\$ 4,222,431	\$ 1,056	\$ 50,669	\$ 59,114	\$ 110,839
BIBB	1,625	\$ 350,285	\$ 88	\$ 4,440	\$ 6,060	\$ 10,588
BLECKLEY	5,142	\$ 2,314,557	\$ 579	\$ 27,289	\$ 27,775	\$ 55,643
BRANTLEY	11,897	\$ 7,754,110	\$ 1,939	\$ 143,684	\$ 126,004	\$ 271,627
BROOKS	26,118	\$ 1,935,429	\$ 484	\$ 25,312	\$ 27,367	\$ 53,163
BRYAN	8,883	\$ 4,198,204	\$ 1,050	\$ 31,680	\$ 65,895	\$ 98,625
BULLOCH	14,152	\$ 7,685,061	\$ 1,921	\$ 66,322	\$ 72,624	\$ 140,867
BURKE	56,112	\$ 5,740,434	\$ 1,435	\$ 31,831	\$ 73,191	\$ 106,457
BUTTS	2,047	\$ 1,008,852	\$ 252	\$ 15,603	\$ 16,545	\$ 32,400
CALHOUN	11,847	\$ 1,798,447	\$ 450	\$ 29,297	\$ 34,081	\$ 63,828
CAMDEN	26,097	\$ 11,676,671	\$ 2,919	\$ 143,623	\$ 170,223	\$ 316,765
CANDLER	0	\$ 1,904,903	\$ 476	\$ 27,581	\$ 26,480	\$ 54,537
CARROLL	3,573	\$ 1,901,417	\$ 475	\$ 12,359	\$ 34,416	\$ 47,250
CATOOSA	641	\$ 525,747	\$ 131	\$ 1,647	\$ 8,190	\$ 9,968
CHARLTON	29,369	\$ 10,988,570	\$ 2,747	\$ 214,497	\$ 180,388	\$ 397,632
CHATHAM	1,588	\$ 1,687,482	\$ 422	\$ 18,625	\$ 26,571	\$ 45,618
CHATTAHOOCHEE	2,194	\$ 474,534	\$ 119	\$ 2,240	\$ 7,474	\$ 9,833
CHATTOOGA	1,789	\$ 296,684	\$ 74	\$ 2,680	\$ 3,032	\$ 5,786

Table 11 TIMBER IMPACT 2004 TIMBER REVENUE REPORTED ON 2005 TAX DIGESTS

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
CHEROKEE	4,713	\$ 795,044	\$ 199	\$ 3,768	\$ 14,669	\$ 18,636
CLARKE	0	\$ 325,003	\$ 81	\$ 4,160	\$ 6,500	\$ 10,741
CLAY	10,785	\$ 1,129,607	\$ 282	\$ 20,136	\$ 13,555	\$ 33,973
CLAYTON	281	\$ 567,344	\$ 142	\$ 4,415	\$ 10,732	\$ 15,289
CLINCH	57,499	\$ 18,097,467	\$ 4,524	\$ 218,255	\$ 361,949	\$ 584,728
COBB	68	\$ 24,502	\$ 6	\$ 168	\$ 466	\$ 640
COFFEE	18,795	\$ 9,994,605	\$ 2,499	\$ 71,062	\$ 151,918	\$ 225,479
COLQUITT	10,426	\$ 4,073,240	\$ 1,018	\$ 59,429	\$ 35,429	\$ 95,876
COLUMBIA	13,961	\$ 3,538,688	\$ 885	\$ 24,877	\$ 60,795	\$ 86,557
COOK	0	\$ 2,010,934	\$ 503	\$ 18,229	\$ 28,455	\$ 47,187
COWETA	1,042	\$ 3,529,634	\$ 882	\$ 18,178	\$ 65,616	\$ 84,676
CRAWFORD	0	\$ 2,586,064	\$ 647	\$ 41,377	\$ 38,791	\$ 80,815
CRISP	2,191	\$ 2,751,425	\$ 688	\$ 31,165	\$ 47,740	\$ 79,593
DADE	1,083	\$ 100,099	\$ 25	\$ 555	\$ 1,301	\$ 1,881
DAWSON	1,968	\$ 667,859	\$ 167	\$ 5,435	\$ 9,114	\$ 14,716
DECATUR	10,772	\$ 3,126,628	\$ 782	\$ 26,764	\$ 40,740	\$ 68,286
DEKALB	0	\$ -	\$ -	\$ -	\$ -	\$ -
DODGE	8,634	\$ 5,479,693	\$ 1,370	\$ 57,811	\$ 53,153	\$ 112,334
DOOLY	0	\$ 4,400,247	\$ 1,100	\$ 72,472	\$ 65,748	\$ 139,320
DOUGHERTY	15,238	\$ 1,484,747	\$ 371	\$ 19,536	\$ 28,210	\$ 48,117
DOUGLAS	103	\$ 98,921	\$ 25	\$ 727	\$ 1,820	\$ 2,572
EARLY	6,839	\$ 3,667,513	\$ 917	\$ 46,834	\$ 58,680	\$ 106,431
ECHOLS	0	\$ 9,096,286	\$ 2,274	\$ 152,363	\$ 136,972	\$ 291,609
EFFINGHAM	11,866	\$ 5,703,048	\$ 1,426	\$ 56,705	\$ 90,485	\$ 148,616
ELBERT	11,588	\$ 2,149,679	\$ 537	\$ 19,571	\$ 35,794	\$ 55,902
EMANUEL	275,764	\$ 10,286,228	\$ 2,572	\$ 107,913	\$ 112,120	\$ 222,605
EVANS	51,541	\$ 1,636,680	\$ 409	\$ 11,293	\$ 18,822	\$ 30,524

Table 11 TIMBER IMPACT 2004 TIMBER REVENUE REPORTED ON 2005 TAX DIGESTS

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
FANNIN	56	\$ 32,393	\$ 8	\$ 193	\$ 452	\$ 653
FAYETTE	0	\$ -	\$ -	\$ -	\$ -	\$ -
FLOYD	7,753	\$ 3,652,637	\$ 913	\$ 29,104	\$ 68,958	\$ 98,975
FORSYTH	0	\$ 112,428	\$ 28	\$ 450	\$ 1,654	\$ 2,132
FRANKLIN	388	\$ 242,127	\$ 61	\$ 1,614	\$ 3,056	\$ 4,731
FULTON	0	\$ 4,000	\$ 1	\$ 46	\$ 71	\$ 118
GILMER	2,033	\$ 320,967	\$ 80	\$ 1,930	\$ 4,815	\$ 6,825
GLASCOCK	3,333	\$ 973,769	\$ 243	\$ 17,878	\$ 14,811	\$ 32,932
GLYNN	15,018	\$ 14,517,785	\$ 3,629	\$ 85,611	\$ 237,351	\$ 326,591
GORDON	2,027	\$ 1,013,760	\$ 253	\$ 7,674	\$ 16,808	\$ 24,735
GRADY	150	\$ 2,721,730	\$ 680	\$ 29,264	\$ 34,838	\$ 64,782
GREENE	14,691	\$ 7,072,716	\$ 1,768	\$ 48,285	\$ 77,800	\$ 127,853
GWINNETT	169	\$ 78,492	\$ 20	\$ 796	\$ 1,511	\$ 2,327
HABERSHAM	0	\$ 102,530	\$ 26	\$ 876	\$ 1,435	\$ 2,337
HALL	1,639	\$ 226,161	\$ 57	\$ 1,581	\$ 3,686	\$ 5,324
HANCOCK	30,486	\$ 8,802,317	\$ 2,201	\$ 194,531	\$ 131,155	\$ 327,887
HARALSON	9,118	\$ 2,951,599	\$ 738	\$ 33,855	\$ 39,342	\$ 73,935
HARRIS	14,794	\$ 3,844,409	\$ 961	\$ 30,371	\$ 61,165	\$ 92,497
HART	1,565	\$ 392,533	\$ 98	\$ 1,717	\$ 5,036	\$ 6,851
HEARD	13,958	\$ 3,782,369	\$ 946	\$ 33,928	\$ 50,506	\$ 85,380
HENRY	27	\$ 21,417	\$ 5	\$ 241	\$ 415	\$ 661
HOUSTON	0	\$ 2,284,261	\$ 571	\$ 22,431	\$ 30,792	\$ 53,794
IRWIN	9,303	\$ 4,401,304	\$ 1,100	\$ 56,733	\$ 73,458	\$ 131,291
JACKSON	892	\$ 265,928	\$ 66	\$ 2,444	\$ 4,893	\$ 7,403
JASPER	18,848	\$ 6,075,811	\$ 1,519	\$ 76,494	\$ 81,294	\$ 159,307
JEFF DAVIS	8,912	\$ 4,381,768	\$ 1,095	\$ 47,893	\$ 55,868	\$ 104,856

Table 11 TIMBER IMPACT 2004 TIMBER REVENUE REPORTED ON 2005 TAX DIGESTS

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
JEFFERSON	12,987	\$ 5,821,805	\$ 1,455	\$ 79,409	\$ 79,177	\$ 160,041
JENKINS	25,656	\$ 5,094,039	\$ 1,274	\$ 80,231	\$ 53,487	\$ 134,992
JOHNSON	13,527	\$ 4,282,329	\$ 1,071	\$ 59,113	\$ 50,990	\$ 111,174
JONES	13,462	\$ 8,062,515	\$ 2,016	\$ 103,039	\$ 118,922	\$ 223,977
LAMAR	858	\$ 1,164,202	\$ 291	\$ 10,466	\$ 16,860	\$ 27,617
LANIER	6,510	\$ 2,082,799	\$ 521	\$ 34,845	\$ 35,741	\$ 71,107
LAURENS	40,042	\$ 13,344,181	\$ 3,336	\$ 89,166	\$ 173,661	\$ 266,163
LEE	3,019	\$ 1,429,540	\$ 357	\$ 22,801	\$ 21,086	\$ 44,244
LIBERTY	1,875	\$ 8,368,179	\$ 2,092	\$ 110,711	\$ 133,891	\$ 246,694
LINCOLN	4,703	\$ 2,656,377	\$ 664	\$ 29,204	\$ 39,846	\$ 69,714
LONG	15,178	\$ 6,949,010	\$ 1,737	\$ 124,526	\$ 93,812	\$ 220,075
LOWNDES	51,806	\$ 6,190,886	\$ 1,548	\$ 54,851	\$ 93,664	\$ 150,063
LUMPKIN	357	\$ 82,831	\$ 21	\$ 667	\$ 1,175	\$ 1,863
MACON	10,916	\$ 1,555,466	\$ 389	\$ 17,950	\$ 27,998	\$ 46,337
MADISON	4,028	\$ 358,475	\$ 90	\$ 3,854	\$ 5,610	\$ 9,554
MARION	19,631	\$ 3,969,232	\$ 992	\$ 32,627	\$ 59,538	\$ 93,157
MCDUFFIE	11,138	\$ 4,014,717	\$ 1,004	\$ 31,315	\$ 61,425	\$ 93,744
MCINTOSH	0	\$ 4,401,188	\$ 1,100	\$ 40,214	\$ 56,115	\$ 97,429
MERIWETHER	14,085	\$ 3,727,729	\$ 932	\$ 46,858	\$ 67,099	\$ 114,889
MILLER	2,759	\$ 549,752	\$ 137	\$ 9,789	\$ 7,460	\$ 17,386
MITCHELL	15,448	\$ 3,479,561	\$ 870	\$ 64,622	\$ 46,626	\$ 112,118
MONROE	21,543	\$ 4,451,186	\$ 1,113	\$ 49,853	\$ 60,091	\$ 111,057
MONTGOMERY	5,772	\$ 4,256,917	\$ 1,064	\$ 48,669	\$ 59,171	\$ 108,904
MORGAN	6,507	\$ 3,536,252	\$ 884	\$ 37,838	\$ 56,580	\$ 95,302
MURRAY	799	\$ 719,731	\$ 180	\$ 4,603	\$ 11,156	\$ 15,939
MUSCOGEE	0	\$ 206,200	\$ 52	\$ -	\$ 4,819	\$ 4,871
NEWTON	7,551	\$ 2,130,531	\$ 533	\$ 20,730	\$ 38,797	\$ 60,060

Table 11 TIMBER IMPACT 2004 TIMBER REVENUE REPORTED ON 2005 TAX DIGESTS

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
OCONEE	3,541	\$ 630,932	\$ 158	\$ 5,193	\$ 9,779	\$ 15,130
OGLETHORPE	24,200	\$ 5,852,570	\$ 1,463	\$ 48,986	\$ 90,715	\$ 141,164
PAULDING	14,794	\$ 2,008,413	\$ 502	\$ 13,055	\$ 32,956	\$ 46,513
PEACH	2,846	\$ 776,908	\$ 194	\$ 11,168	\$ 12,013	\$ 23,375
PICKENS	0	\$ 901,371	\$ 225	\$ 5,552	\$ 13,629	\$ 19,406
PIERCE	11,720	\$ 5,730,607	\$ 1,433	\$ 37,077	\$ 90,945	\$ 129,455
PIKE	2,062	\$ 831,529	\$ 208	\$ 10,976	\$ 11,142	\$ 22,326
POLK	3,931	\$ 2,059,897	\$ 515	\$ 20,624	\$ 31,475	\$ 52,614
PULASKI	5,999	\$ 967,245	\$ 242	\$ 11,268	11,950	\$ 23,460
PUTNAM	6,123	\$ 4,800,621	\$ 1,200	\$ 43,566	\$ 52,946	\$ 97,712
QUITMAN	6,140	\$ 1,523,785	\$ 381	\$ 20,647	\$ 16,685	\$ 37,713
RABUN	0	\$ -	\$ -	\$ -	\$ -	\$ -
RANDOLPH	9,877	\$ 4,330,732	\$ 1,083	\$ 47,383	\$ 81,158	\$ 129,624
RICHMOND	1,702	\$ 850,841	\$ 213	\$ 5,793	\$ 15,564	\$ 21,570
ROCKDALE	962	\$ 717,520	\$ 179	\$ 10,483	\$ 15,384	\$ 26,046
SCHLEY	6,440	\$ 1,626,424	\$ 407	\$ 18,346	\$ 24,835	\$ 43,588
SCREVEN	17,549	\$ 6,970,458	\$ 1,743	\$ 90,226	\$ 88,929	\$ 180,898
SEMINOLE	1,319	\$ 349,050	\$ 87	\$ 4,895	\$ 4,640	\$ 9,622
SPALDING	1,500	\$ 843,117	\$ 211	\$ 11,306	\$ 15,893	\$ 27,410
STEPHENS	0	\$ 613,630	\$ 153	\$ 6,106	\$ 10,370	\$ 16,629
STEWART	29,080	\$ 5,711,421	\$ 1,428	\$ 78,304	\$ 75,562	\$ 155,294
SUMTER	16,740	\$ 3,626,523	\$ 907	\$ 38,666	\$ 57,625	\$ 97,198
TALBOT	12,010	\$ 2,650,831	\$ 663	\$ 43,871	\$ 34,660	\$ 79,194
TALIAFERRO	11,730	\$ 5,626,435	\$ 1,407	\$ 83,665	\$ 64,704	\$ 149,776
TATTNALL	12,132	\$ 4,688,174	\$ 1,172	\$ 71,973	\$ 57,524	\$ 130,669
TAYLOR	22,389	\$ 3,734,821	\$ 934	\$ 34,958	\$ 55,089	\$ 90,981
TELFAIR	6,224	\$ 2,491,162	\$ 623	\$ 25,358	\$ 35,133	\$ 61,114

Table 11 TIMBER IMPACT 2004 TIMBER REVENUE REPORTED ON 2005 TAX DIGESTS

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
TERRELL	6,179	\$ 1,638,217	\$ 410	\$ 25,229	\$ 26,424	\$ 52,063
THOMAS	35,394	\$ 4,665,276	\$ 1,166	\$ 22,613	\$ 65,173	\$ 88,952
TIFT	5,051	\$ 1,235,137	\$ 309	\$ 13,228	\$ 18,483	\$ 32,020
TOOMBS	343,979	\$ 4,146,603	\$ 1,037	\$ 22,599	\$ 53,743	\$ 77,379
TOWNS	0	\$ -	\$ -	\$ -	\$ -	\$ -
TREUTLEN	6,712	\$ 4,241,435	\$ 1,060	\$ 61,183	\$ 50,897	\$ 113,140
TROUP	7,814	\$ 5,228,481	\$ 1,307	\$ 55,213	\$ 98,557	\$ 155,077
TURNER	4,364	\$ 3,512,789	\$ 878	\$ 67,442	\$ 47,423	\$ 115,743
TWIGGS	13,700	\$ 4,979,068	\$ 1,245	\$ 80,561	\$ 99,581	\$ 181,387
UNION	0	\$ -	\$ -	\$ -	\$ -	\$ -
UPSON	14,220	\$ 3,373,100	\$ 843	\$ 44,896	\$ 45,402	\$ 91,141
WALKER	137	\$ 116,874	\$ 29	\$ 409	\$ 2,051	\$ 2,489
WALTON	4,612	\$ 1,486,204	\$ 372	\$ 14,957	\$ 25,622	\$ 40,951
WARE	17,148	\$ 11,896,038	\$ 2,974	\$ 199,853	\$ 181,545	\$ 384,372
WARREN	1,499,773	\$ 7,982,032	\$ 1,996	\$ 101,771	\$ 135,535	\$ 239,302
WASHINGTON	47,349	\$ 12,647,132	\$ 3,162	\$ 107,501	\$ 230,684	\$ 341,347
WAYNE	9,680	\$ 8,704,541	\$ 2,176	\$ 124,849	\$ 174,091	\$ 301,116
WEBSTER	15,979	\$ 2,177,991	\$ 544	\$ 37,265	\$ 38,455	\$ 76,264
WHEELER	14,000	\$ 4,170,667	\$ 1,043	\$ 77,095	\$ 52,133	\$ 130,271
WHITE	1,007	\$ 84,382	\$ 21	\$ 691	\$ 1,115	\$ 1,827
WHITFIELD	376	\$ 1,284,856	\$ 321	\$ 7,023	\$ 20,705	\$ 28,049
WILCOX	12,352	\$ 4,054,687	\$ 1,014	\$ 68,930	\$ 51,130	\$ 121,074
WILKES	32,933	\$ 11,619,268	\$ 2,905	\$ 102,958	\$ 189,743	\$ 295,606
WILKINSON	17,213	\$ 6,255,644	\$ 1,564	\$ 84,076	\$ 102,205	\$ 187,845
WORTH	12,776	\$ 3,252,613	\$ 813	\$ 37,925	\$ 48,789	\$ 87,527
Total	3,885,345	\$ 540,737,501	\$ 135,188	\$6,346,608	\$ 8,088,995	\$ 14,570,791

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 1998 through 2005.

