



Georgia Department of Revenue

2007

PROPERTY TAX ADMINISTRATION  
ANNUAL REPORT

Governor Sonny Perdue  
State Revenue Commissioner Bart L. Graham



May 2008



Bart L. Graham  
Commissioner

State of Georgia  
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May 5, 2008

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 to provide the General Assembly with the impact of property tax administration and continued enactment of laws created by legislation and administered by the Georgia 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 that this document will enhance understanding of Property Tax Administration in Georgia.

The staff of the Local Government Services Division and I are available to provide more information or clarification of this report upon request. We look forward to working with you during the 2008 Session and during the year.

Respectfully Submitted,

Bart L. Graham  
Revenue Commissioner



**Commissioner's**  
**Report to the General Assembly**  
**Regarding Property Tax Administration**  
**Georgia Department of Revenue**  
**May, 2008**

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# Highlights of the 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 1, however, historically 5% of Georgia's 159 counties actually meet 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 facilitate deposit of state property tax collections. 60 counties submitted their 2006 tax digest by the August 1 deadline. 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 1 deadline in the future as a result of our continued assistance.
- Of the 53 counties falling in the 2006 review year and which underwent extensive review, 13 county ad valorem tax digests failed to meet the state standards for approval, compared to 12 counties in 2005. As a result of the 2006 reviews, these counties were assessed a \$5 per parcel penalty totaling \$155,625 and additional state tax totaling \$146,452.
- Of the other 106 non-review counties examined for 2006, 21 county ad valorem tax digests failed to have an acceptable overall average **assessment ratio**<sup>1</sup>, compared to 13 in 2005. As a result, additional state tax in the amount totaling \$482,121 was assessed.
- The average **level of assessment**<sup>2</sup>, as measured by the median, has increased from 37.81% in tax year 2005 to 37.99 for tax year 2006. The median still remains within an acceptable level.
- The average **level of uniformity**<sup>3</sup>, as measured by the Coefficient of Dispersion, has not improved and has increased from 10.54% in 2005 to 11.02 % for 2006. While the measure

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

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

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



- of uniformity has not improved, the overall level of uniformity of assessments is still within an acceptable range.
- The average level of **assessment bias**<sup>4</sup>, as measured by the Price Related Differential, has remained within an acceptable level, however that measure has increased to 102.64% in 2006 compared to 101.14% in 2005. This statistical measure indicates that assessments are fair between lower and higher valued properties.
- Assessed values reached a high of \$339.4 billion in 2006 or a 9.4% increase from the values reported in 2005. The 2006 average millage rate of 26.53 decreased approximately 0.5% from the 2005 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 25 county boards of tax assessors and 1 review has been scheduled for 2008. Additional information and a list of the counties where Performance Reviews have been performed can be found on Page 33 of this report.

#### **PUBLIC UTILITIES:**

- The statewide average **equalization ratio**<sup>5</sup> for public utility property decreased slightly from 38.83% in 2006 to 37.44% for tax year 2007.
- Equalization ratios for 73 of the 159 counties were proposed at a ratio less than 40% for tax year 2007, as compared to the 66 counties whose proposed equalization ratio was less than 40% in 2006.

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

**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. § 48-2-18.

- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2001 can be found beginning on Page 36 of this report.

#### **PREFERENTIAL AGRICULTURAL ASSESSMENT:**

- Since the implementation of **Preferential Agricultural Assessment**<sup>6</sup> 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 39 through 47 of this report.

#### **CONSERVATION USE VALUATION:**

- Since the implementation of **Conservation Use Valuation**<sup>7</sup> 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 121,000, representing the elimination of approximately \$7.2 billion in value and total tax shift of approximately \$180.7 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 48 through 55 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 11% from 2005 to 2006. 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.
- Timber harvest values and revenue trends can be found on Pages 56 through 62 of this

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**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. §§ 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. §§ 48-5-7, and 48-5-7.4.

**SUMMARY:**

The department desires to provide the legislature with all information necessary for the proper evaluation of legislative impacts and promulgation 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 grants, and increased homestead exemptions that return value to the citizens of Georgia.

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

**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. § 48-2-18.

# Reporting Requirements

The Commissioner's responsibility for continuing to provide the General Assembly with the impact of property tax administration and 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. § 48-5-349.5 requires 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. § 48-5-7.1 requires 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 its value under this program and this report analyzes the effect of this program on taxpayers and levying authorities.

O.C.G.A. § 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 based upon 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 in Article 5A of Chapter 5 of Title 48 to review county tax digests and provide guidance to county boards of tax assessors in making adjustments in property valuations so as to ensure uniformity and **equalization**<sup>8</sup> of assessments for all property owners.

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

- the average level of assessment for each class of property meets the mandated state standard of 36% to 44%;
- the average measure of overall equalization, the **coefficient of dispersion**<sup>9</sup>, meets the state standard of 15% or less for residential properties and 20% or less for all other property classes; and
- the bias ratio, or statistical measure of **price-related differential**,<sup>10</sup> meets the state standard of 95% to 110%.

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**8. Equalization** — 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** — the statistical representation of equalization.

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

Tax digests are reviewed annually to determine the overall average assessment ratio. If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36%, 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 produced for collection purposes.

Annually one-third of the counties are subject to measuring additional standards of statistical compliance. When measuring this compliance, the Commissioner utilizes information provided by the State Auditor from the sales ratio studies developed for each county. Each county's ratio study measures the statistical standards for level of assessment, uniformity and equalization.

The Commissioner conditionally approves the digest and assesses a penalty of \$5 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.

As noted on Table 1 below, the review of the 53 counties that fell within the 2006 review year indicated that 13 counties were deficient. Five were subject to additional state tax and three (Charlton, Jefferson and Morgan) were assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. Jefferson County filed an appeal of the penalty, and a Consent Order may be executed with this county in an effort to ensure that future digests meet statutory compliance. The other six counties listed (Clay, Clayton, Decatur, Rabun, Towns, and Washington) had technical deficiencies that did not rise to the level of state assessments or penalties.

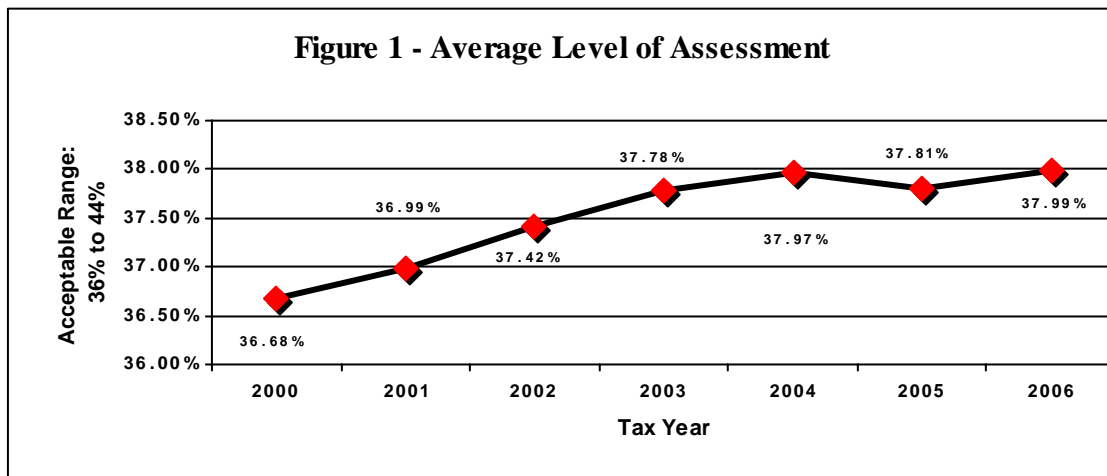
<b>Table 1 - Review Year Counties Cited for Deficiencies</b>					
<b>County</b>	<b>\$5 Per Parcel</b>	<b>Additional State Tax</b>	<b>County</b>	<b>\$5 Per Parcel</b>	<b>Additional State Tax</b>
Camden		\$53,752	Rabun		
Charlton	\$34,310		Schley		\$2,690
Clay			Thomas		\$53,185
Clayton			Towns		
Decatur			Washington		
Jefferson	\$66,735		Webster		\$2,280
Morgan	\$54,580	\$34,545			
<b>Total</b>				<b>\$155,625</b>	<b>\$146,452</b>

The review of the 106 non-review year counties resulted in 24 counties being assessed additional state tax.

**Table 2 - Non-Review Year Counties Assessed Additional State Tax**

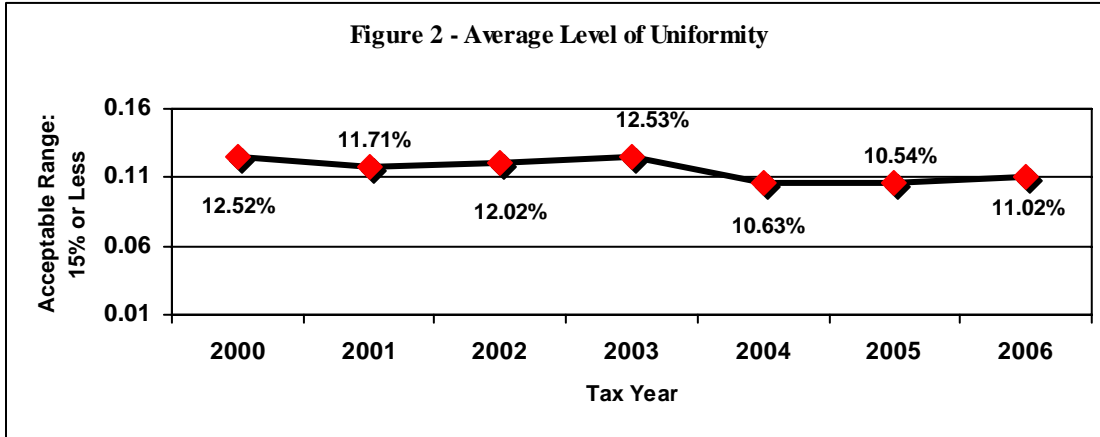
County	Additional State Tax		County	Additional State Tax
Atkinson	\$2,674		Johnson	\$3,237
Baker	\$3,608		Jones	\$32,660
Bibb	\$168,798		Lanier	\$6,367
Brooks	\$13,161		Laurens	\$32,384
Calhoun	\$4,085		Long	\$6,381
Clinch	\$9,244		McIntosh	\$23,391
Crawford	\$11,531		Tattnall	\$10,636
Dougherty	\$66,182		Terrell	\$8,581
Early	\$16,910		Turner	\$5,438
Glascocock	\$2,268		Wayne	\$18,880
Haralson	\$19,612		Wilcox	\$3,481
Jenkins	\$4,777		Worth	\$7,835
			<b>TOTAL</b>	<b>\$482,121</b>

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

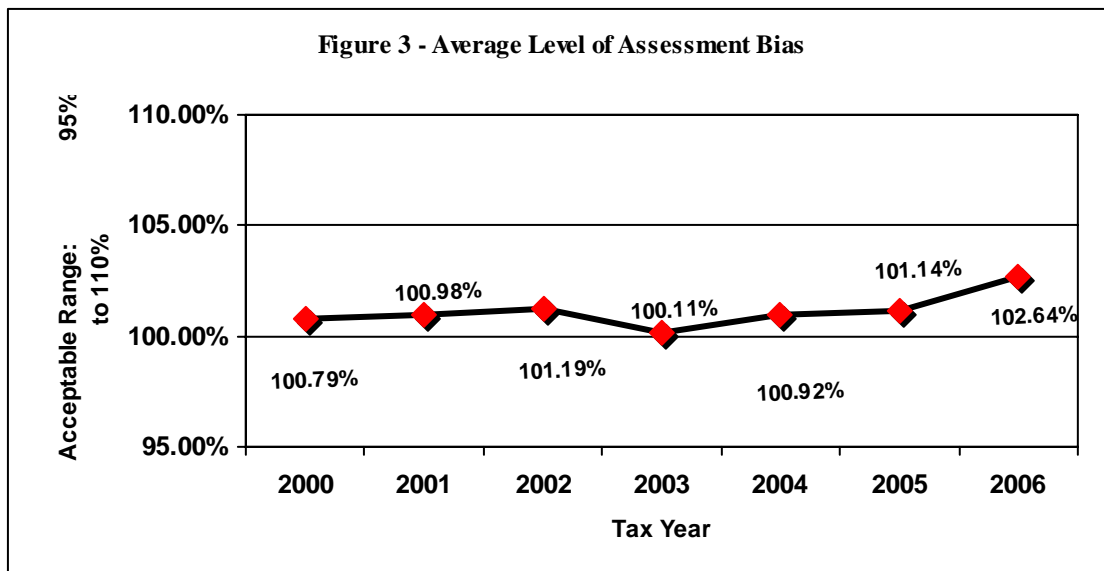


**Figure 1** - This graph shows a steady increase in the average Median Ratio from 2000 to 2004. In 2005 it slipped somewhat, but increased slightly in 2006 and still remains within an acceptable level. Georgia law requires taxes to be assessed at 40% of the fair market value of property; therefore, 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 increase in 2006 indicates that assessments have become less uniform compared to past years



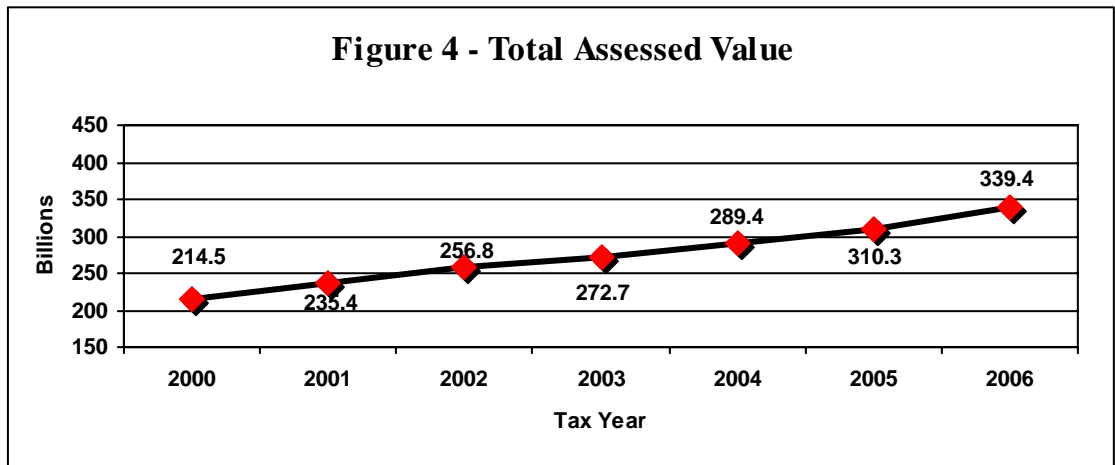
**Figure 3** - This chart shows the average level of assessment bias for the past seven years as measured by the Price Related Differential. This standard has remained relatively stable during these years, indicating that large and small properties are being assessed on a more equal basis.



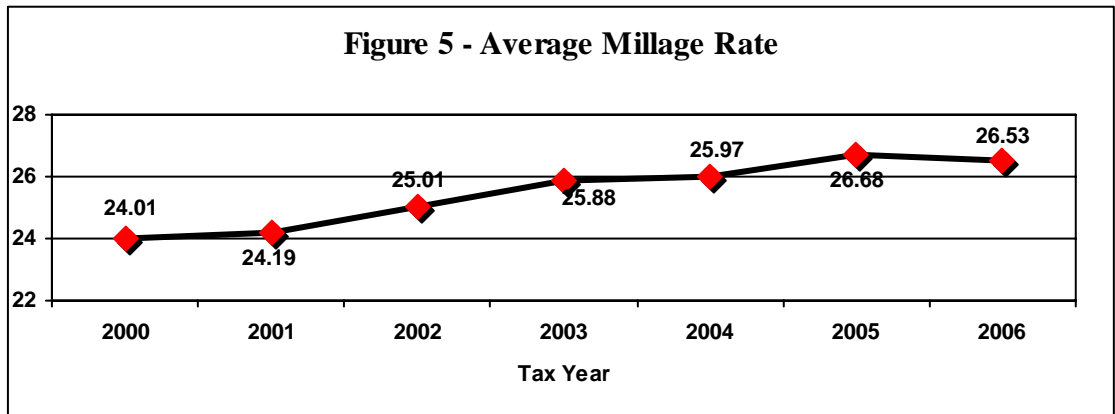


# Value and Revenue

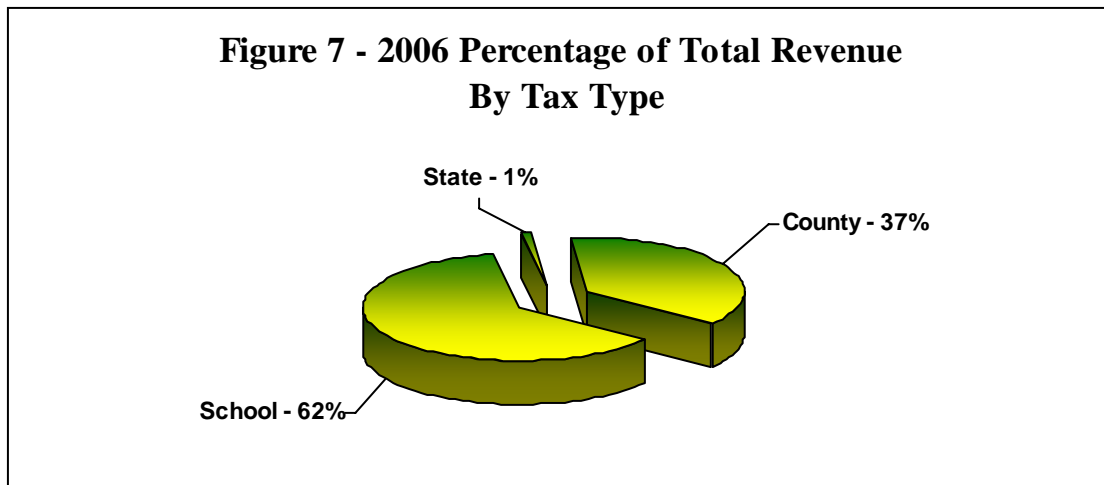
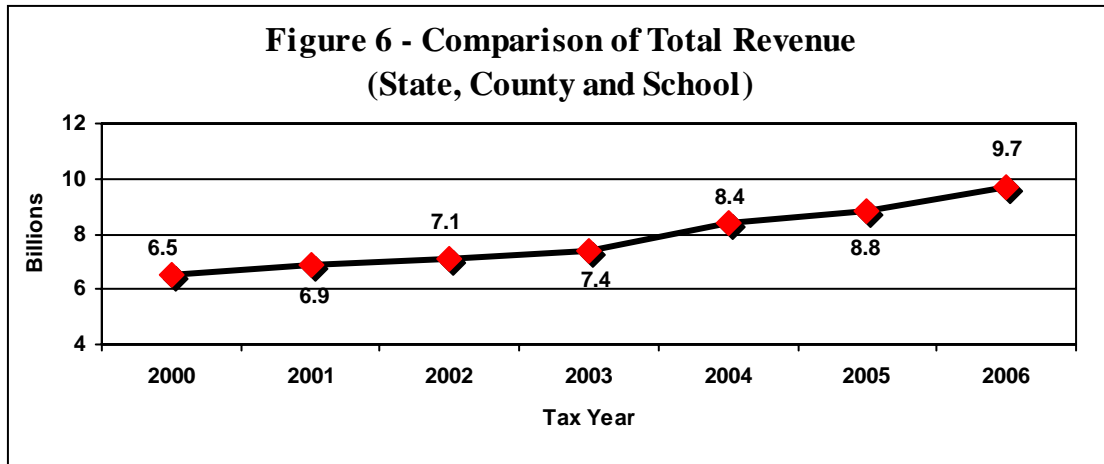
Since the implementation of new digest review procedures, counties have been performing either total or partial revaluations or updates to properties in order to conform to the state standards for acceptable digests. Based upon these revaluations and updates, property values have increased significantly since 2000. The increases are shown in **Figure 4** below.



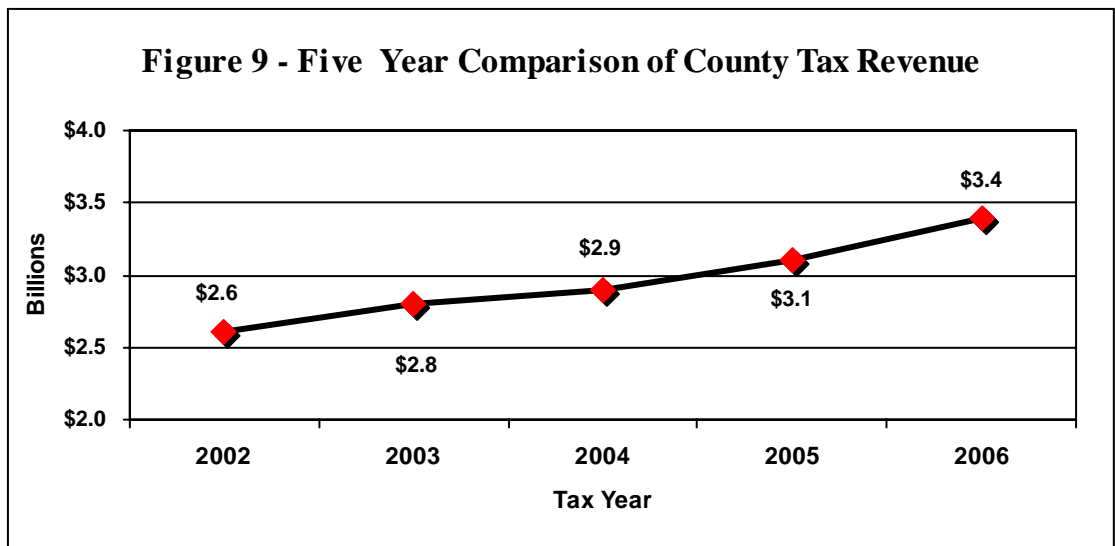
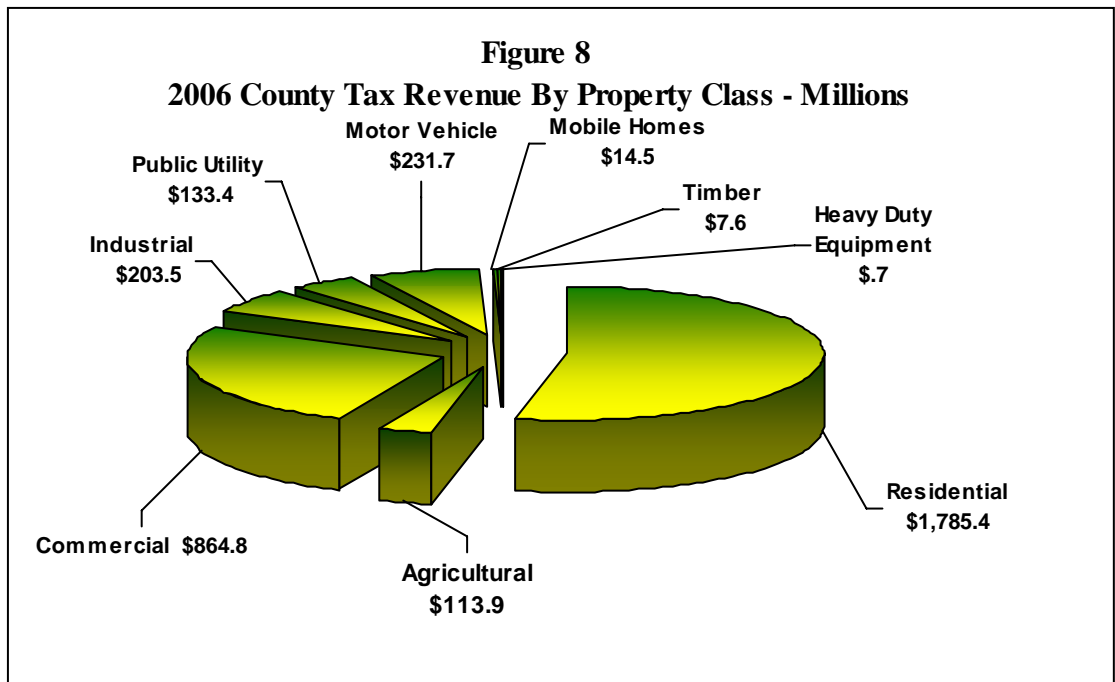
**Figure 5** shows the average millage rate since 2000. And while the average millage rate had been declining, in 2001 counties and schools began increasing their respective millage rates. For 2006 the average millage decreased slightly.



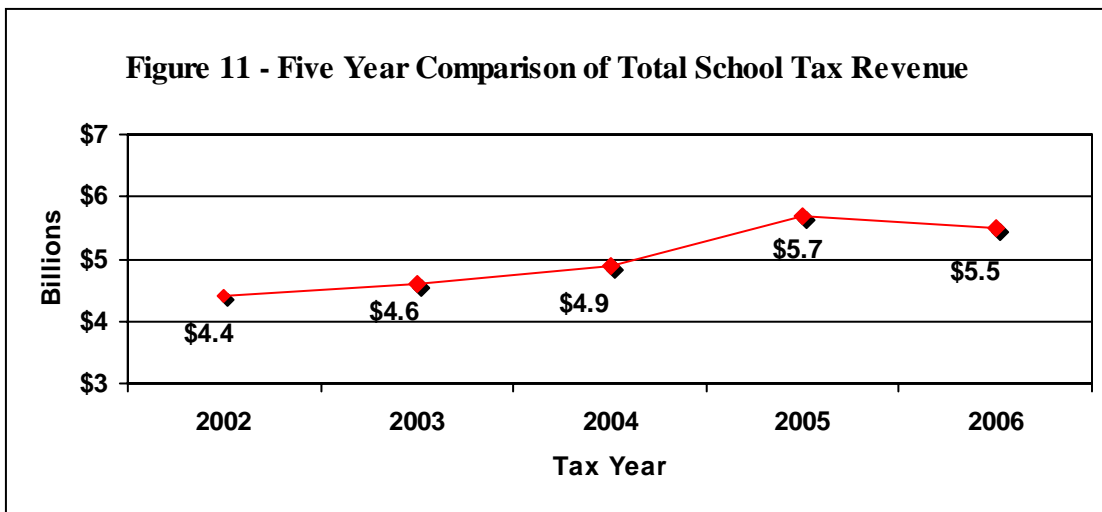
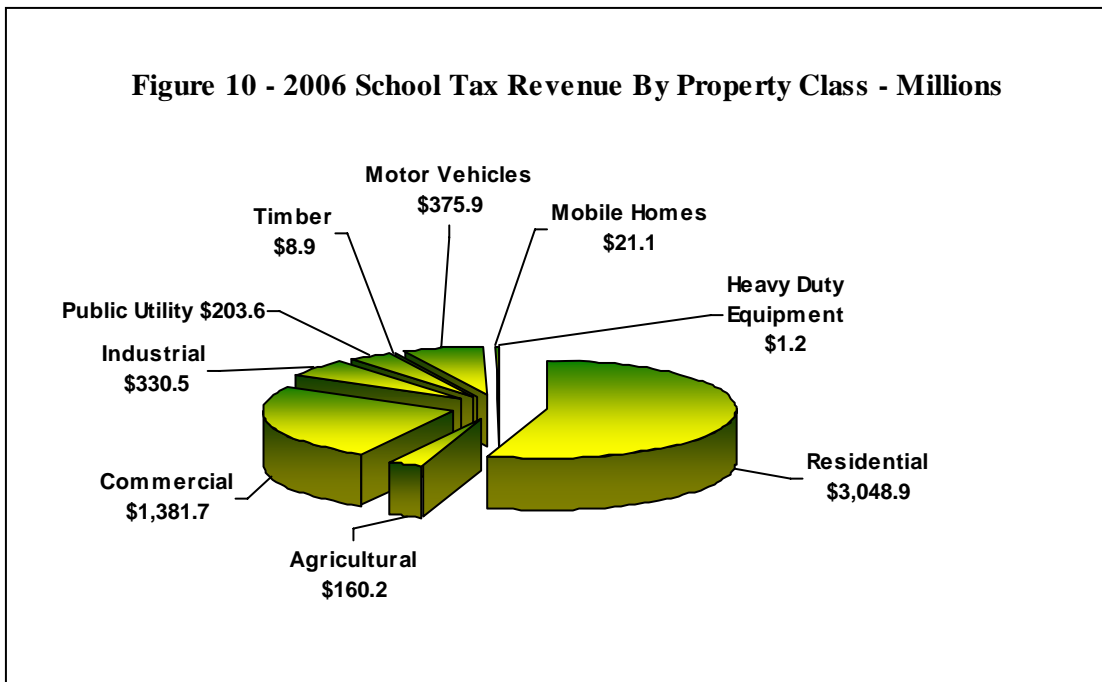
Property tax continues to be the primary revenue source for local governments. Currently approximately \$9.7 billion in revenue is collected from property taxes in Georgia. Because Department involvement in the collection of city taxes is limited, the information below does not include taxes levied and collected for this purpose. **Figures 6 and 7** below show the total revenues collected and the revenue breakdown by state, county and school generated from the 2006 tax digests.



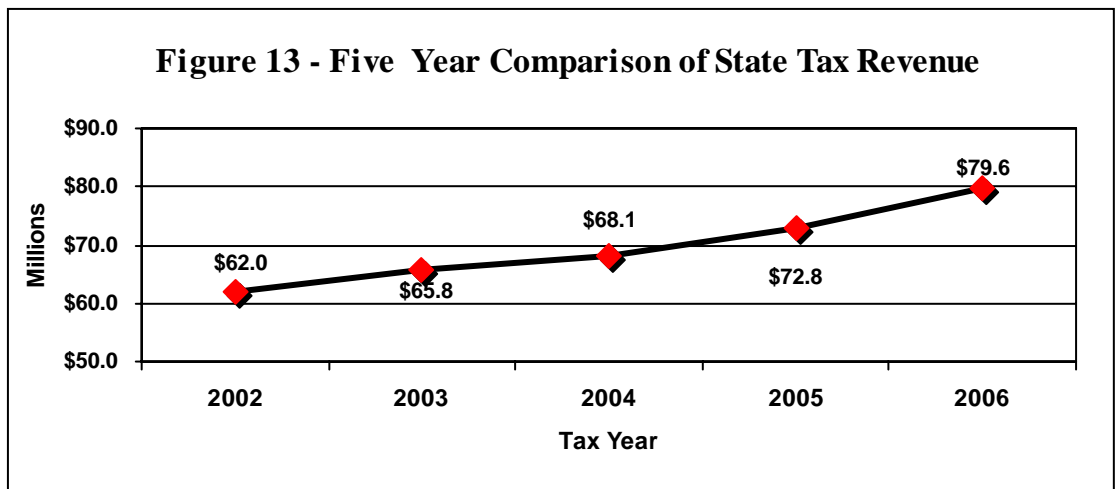
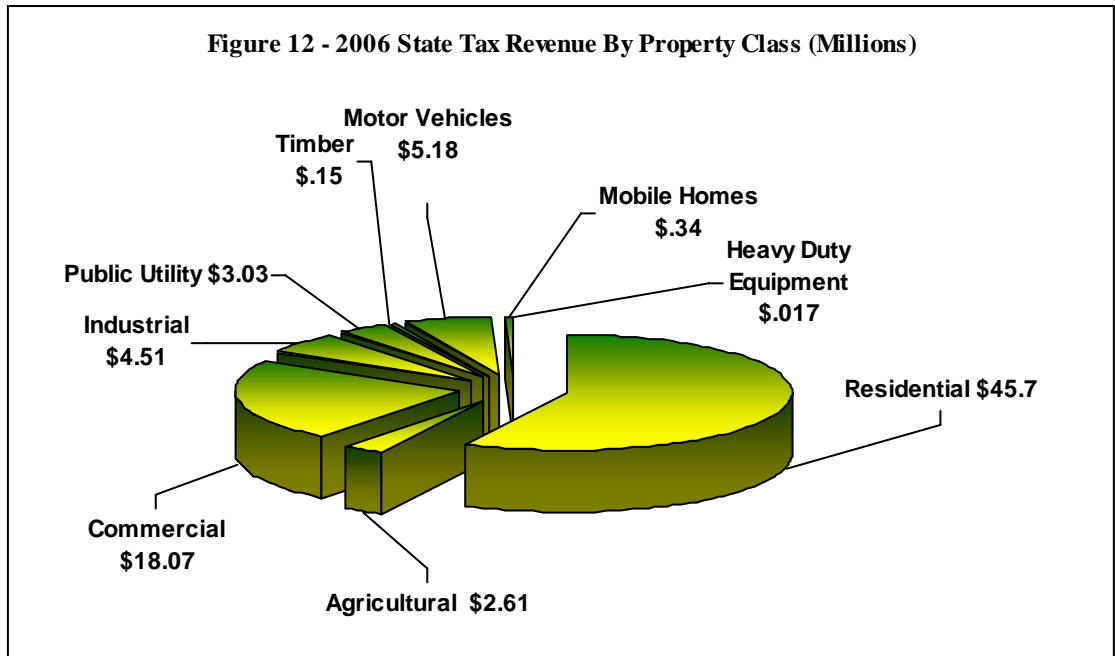
Figures 8 and 9 show the amount of tax revenue and a five-year comparison for county and school tax purposes:



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



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



# Comparison of Tax Collections to Digest

**Tables 3, 4, 5 and 6** on the following pages represent the amount of property tax for state purposes earmarked for collection as shown on each county's digest for the applicable tax year. The tables also show the collection percentage rate determined as a result of a state audit for these years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes. Collection percentage for 14 counties are estimated since the audit for digest tax year 2006 has not yet been completed. The figures for Monroe County do not include certain public utility collections due to ongoing litigation.

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).

## Potential Tax Loss

Below is an aggregate of tables **3, 4, 5 and 6**. The collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate used to calculate the potential tax loss.

Tax Year	Amount of State Tax	Delinquent Tax Amount	Percentage of State Tax Collected	Percentage of Uncollected State Tax
2003	63,988,610	\$ 1,291,256	97.7%	2.3%
2004	67,915,011	\$ 1,487,919	96.8%	3.2%
2005	73,154,073	\$ 2,507,584	95.6%	4.4%
2006	80,475,849	\$ 2,751,939	95.1%	4.9%

<b>TABLE 3 - TAX YEAR 2003</b>					
<b>County</b>	<b>State Tax from Digest</b>	<b>Delinquent Tax Amount</b>	<b>Tax Errored &amp; Relieved</b>	<b>Adjusted State Tax</b>	<b>Percent of Tax Collected</b>
Appling	\$ 137,279	\$ 2,905	\$ 1,611	\$ 132,763	96.7%
Atkinson	\$ 31,190	\$ 1,047	\$ 1,883	\$ 28,260	90.6%
Bacon	\$ 43,518	\$ 1,804	\$ 116	\$ 41,598	95.6%
Baker	\$ 22,325	\$ 509	\$ 254	\$ 21,562	96.6%
Baldwin	\$ 151,900	\$ 1,373	\$ 3,283	\$ 147,244	96.9%
Banks	\$ 101,306	\$ 10,558	\$ 197	\$ 90,551	89.4%
Barrow	\$ 302,476	\$ 6,166	\$ (439)	\$ 296,749	98.1%
Bartow	\$ 596,871	\$ 8,994	\$ 1,810	\$ 586,067	98.2%
Ben Hill	\$ 71,683	\$ 2,297	\$ 23	\$ 69,363	96.8%
Berrien	\$ 65,104	\$ 741	\$ 3,789	\$ 60,574	93.0%
Bibb	\$ 931,924	\$ 7,034	\$ 6,973	\$ 917,917	98.5%
Bleckley	\$ 52,575	\$ 4,963	\$ 416	\$ 47,196	89.8%
Brantley	\$ 48,551	\$ 2,164	\$ 187	\$ 46,200	95.2%
Brooks	\$ 69,883	\$ 2,336	\$ 189	\$ 67,358	96.4%
Bryan	\$ 171,696	\$ 3,636	\$ 768	\$ 167,292	97.4%
Bulloch	\$ 288,264	\$ 6,892	\$ 676	\$ 280,696	97.4%
Burke	\$ 383,927	\$ 6,899	\$ 407	\$ 376,621	98.1%
Butts	\$ 117,766	\$ 1,897	\$ 639	\$ 115,230	97.8%
Calhoun	\$ 24,655	\$ 658	\$ 101	\$ 23,896	96.9%
Camden	\$ 223,076	\$ 10,046	\$ 1,684	\$ 211,346	94.7%
Candler	\$ 43,244	\$ 3,152	\$ 405	\$ 39,687	91.8%
Carroll	\$ 534,216	\$ 11,497	\$ 2,498	\$ 520,221	97.4%
Catoosa	\$ 312,629	\$ 5,889	\$ 1,783	\$ 304,957	97.5%
Charlton	\$ 56,428	\$ 442	\$ 1,725	\$ 54,261	96.2%
Chatham	\$ 1,971,265	\$ 22,943	\$ 26,963	\$ 1,921,359	97.5%
Catahoochee	\$ 12,456	\$ 283	\$ 1	\$ 12,172	97.7%
Chattooga	\$ 115,993	\$ 2,056	\$ 2,771	\$ 111,166	95.8%
Cherokee	\$ 1,350,960	\$ 7,689	\$ 5,174	\$ 1,338,097	99.0%
Clarke	\$ 622,878	\$ 7,497	\$ (13,282)	\$ 628,663	100.9%
Clay	\$ 22,334	\$ 207	\$ -	\$ 22,127	99.1%
Clayton	\$ 1,796,301	\$ 15,316	\$ 4,290	\$ 1,776,695	98.9%
Clinch	\$ 41,735	\$ 444	\$ 3,259	\$ 38,032	91.1%
Cobb	\$ 5,931,205	\$ 45,126	\$ 131,525	\$ 5,754,554	97.0%
Coffee	\$ 169,643	\$ 4,854	\$ 737	\$ 164,052	96.7%
Colquitt	\$ 163,173	\$ 183	\$ 7,763	\$ 155,227	95.1%
Columbia	\$ 617,620	\$ 3,695	\$ 1,501	\$ 612,424	99.2%
Cook	\$ 79,691	\$ 2,232	\$ 59	\$ 77,400	97.1%
Coweta	\$ 739,052	\$ 61,514	\$ 5,221	\$ 672,317	91.0%
Crawford	\$ 54,696	\$ 2,003	\$ 161	\$ 52,532	96.0%
Crisp	\$ 106,667	\$ 4,677	\$ 1,213	\$ 100,777	94.5%
Dade	\$ 69,163	\$ 2,423	\$ 2,624	\$ 64,116	92.7%

TABLE 3 - TAX YEAR 2003					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Dawson	\$ 214,828	\$ 2,112	\$ 1,493	\$ 211,223	98.3%
Decatur	\$ 156,960	\$ 671	\$ -	\$ 156,289	99.6%
Dekalb	\$ 5,254,811	\$ 17,254	\$ 83,715	\$ 5,153,842	98.1%
Dodge	\$ 71,407	\$ 9,424	\$ 660	\$ 61,323	85.9%
Dooly	\$ 61,164	\$ 2,130	\$ 2,837	\$ 56,197	91.9%
Dougherty	\$ 470,354	\$ 4,113	\$ 1,951	\$ 464,290	98.7%
Douglas	\$ 717,554	\$ 28,740	\$ 10,661	\$ 678,153	94.5%
Early	\$ 76,306	\$ 745	\$ 3,969	\$ 71,592	93.8%
Echols	\$ 18,606	\$ 463	\$ 490	\$ 17,653	94.9%
Effingham	\$ 233,411	\$ 5,554	\$ 886	\$ 226,971	97.2%
Elbert	\$ 107,096	\$ 2,032	\$ (98)	\$ 105,162	98.2%
Emanuel	\$ 91,529	\$ 1,469	\$ 1,176	\$ 88,884	97.1%
Evans	\$ 46,453	\$ 1,650	\$ 124	\$ 44,679	96.2%
Fannin	\$ 156,966	\$ 6,650	\$ 1,912	\$ 148,404	94.5%
Fayette	\$ 991,311	\$ 21,051	\$ 5,509	\$ 964,751	97.3%
Floyd	\$ 613,114	\$ 12,697	\$ 1,842	\$ 598,575	97.6%
Forsyth	\$ 1,423,826	\$ 12,350	\$ 9,563	\$ 1,401,913	98.5%
Franklin	\$ 137,179	\$ 11,241	\$ 1,964	\$ 123,974	90.4%
Fulton	\$ 9,182,251	\$ 74,827	\$ (464,888)	\$ 9,572,312	104.2%
Gilmer	\$ 218,456	\$ 15,279	\$ 4,349	\$ 198,828	91.0%
Glascok	\$ 15,828	\$ -	\$ 16	\$ 15,812	99.9%
Glynn	\$ 846,257	\$ 12,356	\$ 6,792	\$ 827,109	97.7%
Gordon	\$ 307,708	\$ 6,875	\$ 5,142	\$ 295,691	96.1%
Grady	\$ 115,667	\$ 4,676	\$ 19	\$ 110,972	95.9%
Greene	\$ 217,693	\$ 1,072	\$ (299)	\$ 216,920	99.6%
Gwinnett	\$ 5,833,113	\$ 197,906	\$ 59,850	\$ 5,575,357	95.6%
Habersham	\$ 257,495	\$ 6,468	\$ 1,038	\$ 249,989	97.1%
Hall	\$ 1,211,923	\$ 8,360	\$ 35,384	\$ 1,168,179	96.4%
Hancock	\$ 62,315	\$ 6,924	\$ 504	\$ 54,887	88.1%
Haralson	\$ 137,878	\$ 2,175	\$ 698	\$ 135,005	97.9%
Harris	\$ 172,549	\$ 2,339	\$ 37	\$ 170,173	98.6%
Hart	\$ 202,527	\$ 10,916	\$ 1,446	\$ 190,165	93.9%
Heard	\$ 87,630	\$ 2,991	\$ 5,167	\$ 79,472	90.7%
Henry	\$ 1,178,257	\$ 27,006	\$ 8,414	\$ 1,142,837	97.0%
Houston	\$ 658,133	\$ 8,701	\$ 30,834	\$ 618,598	94.0%
Irwin	\$ 44,643	\$ 433	\$ 191	\$ 44,019	98.6%
Jackson	\$ 352,535	\$ 17,646	\$ 14,272	\$ 320,617	90.9%
Jasper	\$ 73,396	\$ 7,101	\$ 646	\$ 65,649	89.4%
Jeff Davis	\$ 59,046	\$ 2,104	\$ 181	\$ 56,761	96.1%
Jefferson	\$ 91,420	\$ 3,140	\$ 1,509	\$ 86,771	94.9%
Jenkins	\$ 31,805	\$ 502	\$ (24)	\$ 31,327	98.5%
Johnson	\$ 31,196	\$ 272	\$ 266	\$ 30,658	98.3%



TABLE 3 - TAX YEAR 2003					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$ 142,602	\$ 459	\$ 10,917	\$ 131,226	92.0%
Lamar	\$ 83,586	\$ 2,566	\$ 379	\$ 80,641	96.5%
Lanier	\$ 22,199	\$ 562	\$ 570	\$ 21,067	94.9%
Laurens	\$ 248,491	\$ 9,474	\$ 1,073	\$ 237,944	95.8%
Lee	\$ 131,761	\$ 2,312	\$ 899	\$ 128,550	97.6%
Liberty	\$ 190,313	\$ 14,857	\$ 1,284	\$ 174,172	91.5%
Lincoln	\$ 49,751	\$ 1,248	\$ 107	\$ 48,396	97.3%
Long	\$ 28,696	\$ 500	\$ 202	\$ 27,994	97.6%
Lowndes	\$ 510,859	\$ 6,938	\$ 5,268	\$ 498,653	97.6%
Lumpkin	\$ 201,714	\$ 2,808	\$ 2,407	\$ 196,499	97.4%
Macon	\$ 71,102	\$ 4,709	\$ 2,341	\$ 64,052	90.1%
Madison	\$ 115,914	\$ 5,455	\$ (772)	\$ 111,231	96.0%
Marion	\$ 34,252	\$ 431	\$ 35	\$ 33,786	98.6%
McDuffie	\$ 111,742	\$ 5,914	\$ 1,031	\$ 104,797	93.8%
McIntosh	\$ 56,773	\$ 2,847	\$ 1,065	\$ 52,861	93.1%
Meriwether	\$ 109,242	\$ 3,996	\$ 5,197	\$ 100,049	91.6%
Miller	\$ 36,163	\$ 645	\$ 221	\$ 35,297	97.6%
Mitchell	\$ 114,163	\$ 1,783	\$ 1,595	\$ 110,785	97.0%
Monroe	\$ 260,461	\$ 21,687	\$ 2,556	\$ 236,218	90.7%
Montgomery	\$ 34,937	\$ 1,932	\$ 15	\$ 32,990	94.4%
Morgan	\$ 165,747	\$ 4,066	\$ 2,874	\$ 158,807	95.8%
Murray	\$ 207,735	\$ 4,933	\$ 3,785	\$ 199,017	95.8%
Muscogee	\$ 964,963	\$ 15,453	\$ 16,577	\$ 932,933	96.7%
Newton	\$ 482,365	\$ 1,574	\$ 1,762	\$ 479,029	99.3%
Oconee	\$ 240,114	\$ 171	\$ 461	\$ 239,482	99.7%
Oglethorpe	\$ 83,097	\$ 1,116	\$ 311	\$ 81,670	98.3%
Paulding	\$ 599,954	\$ 58,753	\$ 11,221	\$ 529,980	88.3%
Peach	\$ 103,654	\$ 5,797	\$ 72	\$ 97,785	94.3%
Pickens	\$ 233,974	\$ 17,446	\$ (4)	\$ 216,532	92.5%
Pierce	\$ 70,808	\$ 5,169	\$ 115	\$ 65,524	92.5%
Pike	\$ 86,109	\$ 3,451	\$ 684	\$ 81,974	95.2%
Polk	\$ 200,926	\$ 2,407	\$ 4,440	\$ 194,079	96.6%
Pulaski	\$ 43,725	\$ 3,014	\$ (394)	\$ 41,105	94.0%
Putnam	\$ 218,670	\$ 1,021	\$ (221)	\$ 217,870	99.6%
Quitman	\$ 12,386	\$ 197	\$ (21)	\$ 12,210	98.6%
Rabun	\$ 281,296	\$ 5,100	\$ (418)	\$ 276,614	98.3%
Randolph	\$ 34,637	\$ 1,138	\$ 43	\$ 33,456	96.6%
Richmond	\$ 962,971	\$ 32,140	\$ 12,731	\$ 918,100	95.3%
Rockdale	\$ 532,521	\$ 37,364	\$ 1,425	\$ 493,732	92.7%
Schley	\$ 19,281	\$ 324	\$ 966	\$ 17,991	93.3%
Screven	\$ 78,419	\$ 989	\$ 453	\$ 76,977	98.2%
Seminole	\$ 47,803	\$ 989	\$ (62)	\$ 46,876	98.1%
Spalding	\$ 331,880	\$ 3,657	\$ 2,316	\$ 325,907	98.2%

<b>TABLE 3 - TAX YEAR 2003</b>					
<b>County</b>	<b>State Tax from Digest</b>	<b>Delinquent Tax Amount</b>	<b>Tax Errored &amp; Relieved</b>	<b>Adjusted State Tax</b>	<b>Percent of Tax Collected</b>
Stephens	\$ 145,612	\$ 1,866	\$ 1,866	\$ 141,880	97.4%
Stewart	\$ 33,187	\$ 300	\$ (88)	\$ 32,975	99.4%
Sumter	\$ 133,066	\$ 4,820	\$ 1,723	\$ 126,523	95.1%
Talbot	\$ 45,808	\$ 215	\$ 221	\$ 45,372	99.0%
Taliaferro	\$ 14,418	\$ 202	\$ -	\$ 14,216	98.6%
Tattnall	\$ 74,305	\$ 4,352	\$ 1,111	\$ 68,842	92.6%
Taylor	\$ 42,141	\$ 1,804	\$ 717	\$ 39,620	94.0%
Telfair	\$ 55,548	\$ 4,946	\$ 185	\$ 50,417	90.8%
Terrell	\$ 46,585	\$ 932	\$ 131	\$ 45,522	97.7%
Thomas	\$ 249,504	\$ 8,103	\$ 584	\$ 240,817	96.5%
Tift	\$ 210,578	\$ 2,168	\$ (1,922)	\$ 210,332	99.9%
Toombs	\$ 111,741	\$ 1,225	\$ 1,134	\$ 109,382	97.9%
Towns	\$ 122,815	\$ 12,286	\$ 778	\$ 109,751	89.4%
Treutlen	\$ 22,931	\$ 1,378	\$ 271	\$ 21,282	92.8%
Troup	\$ 384,456	\$ 2,761	\$ 5,090	\$ 376,605	98.0%
Turner	\$ 37,732	\$ 2,290	\$ 163	\$ 35,279	93.5%
Twiggs	\$ 59,664	\$ 2,792	\$ 610	\$ 56,262	94.3%
Union	\$ 171,559	\$ 4,057	\$ 993	\$ 166,509	97.1%
Upson	\$ 120,413	\$ 7,354	\$ 5,992	\$ 107,067	88.9%
Walker	\$ 280,788	\$ 11,526	\$ 1,441	\$ 267,821	95.4%
Walton	\$ 502,910	\$ 1,953	\$ 194	\$ 500,763	99.6%
Ware	\$ 140,356	\$ 3,298	\$ 3,244	\$ 133,814	95.3%
Warren	\$ 31,248	\$ 792	\$ (327)	\$ 30,783	98.5%
Washington	\$ 129,886	\$ 4,221	\$ 1,095	\$ 124,570	95.9%
Wayne	\$ 160,090	\$ 18,758	\$ 533	\$ 140,799	87.9%
Webster	\$ 13,760	\$ 164	\$ 76	\$ 13,520	98.3%
Wheeler	\$ 23,852	\$ 1,758	\$ 335	\$ 21,759	91.2%
White	\$ 186,286	\$ 11,916	\$ 1,293	\$ 173,077	92.9%
Whitfield	\$ 725,959	\$ 22,396	\$ 32,150	\$ 671,413	92.5%
Wilcox	\$ 29,006	\$ 791	\$ 164	\$ 28,051	96.7%
Wilkes	\$ 67,384	\$ 569	\$ 412	\$ 66,403	98.5%
Wilkinson	\$ 77,957	\$ 2,916	\$ 561	\$ 74,480	95.5%
Worth	\$ 99,396	\$ 1,500	\$ 50	\$ 97,846	98.4%
<b>State Total</b>	<b>\$63,988,610</b>	<b>\$ 1,291,256</b>	<b>\$ 207,442</b>	<b>\$ 62,489,912</b>	<b>97.7%</b>

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

<b>TABLE 4 - TAX YEAR 2004</b>					
<b>County</b>	<b>State Tax from Digest</b>	<b>Delinquent Tax Amount</b>	<b>Tax Errored &amp; Relieved</b>	<b>Adjusted State Tax</b>	<b>Percent of Tax Collected</b>
Appling	\$ 141,766	\$ 2,388	\$ 390	\$ 138,988	98.0%
Atkinson	\$ 31,301	\$ 591	\$ 1,560	\$ 29,150	93.1%
Bacon	\$ 45,206	\$ 1,852	\$ 500	\$ 42,854	94.8%
Baker	\$ 22,458	\$ 257	\$ 181	\$ 22,020	98.0%
Baldwin	\$ 215,356	\$ 5,196	\$ 2,931	\$ 207,229	96.2%
Banks	\$ 105,300	\$ 5,349	\$ 1,064	\$ 98,887	93.9%
Barrow	\$ 367,273	\$ 10,756	\$ 1,947	\$ 354,570	96.5%
Bartow	\$ 627,322	\$ 12,755	\$ 7,829	\$ 606,738	96.7%
Ben Hill	\$ 74,417	\$ 6,989	\$ 151	\$ 67,277	90.4%
Berrien	\$ 62,720	\$ 11,090	\$ 78	\$ 51,552	82.2%
Bibb	\$ 945,801	\$ 17,391	\$ 5,096	\$ 923,314	97.6%
Bleckley	\$ 52,903	\$ 4,471	\$ 474	\$ 47,958	90.7%
Brantley	\$ 49,515	\$ 2,139	\$ 124	\$ 47,252	95.4%
Brooks	\$ 80,907	\$ 2,203	\$ 204	\$ 78,500	97.0%
Bryan	\$ 199,111	\$ 4,153	\$ 1,565	\$ 193,392	97.1%
Bulloch	\$ 320,661	\$ 6,560	\$ 298	\$ 313,803	97.9%
Burke	\$ 376,879	\$ 6,416	\$ 602	\$ 369,861	98.1%
Butts	\$ 121,938	\$ 1,970	\$ 96	\$ 119,872	98.3%
Calhoun	\$ 23,494	\$ 1,509	\$ 5	\$ 21,980	93.6%
Camden	\$ 257,442	\$ 1,852	\$ 500	\$ 255,090	99.1%
Candler	\$ 45,339	\$ 3,199	\$ 154	\$ 41,986	92.6%
Carroll	\$ 566,854	\$ 12,038	\$ (1,538)	\$ 556,354	98.1%
Catoosa	\$ 320,554	\$ 8,630	\$ 487	\$ 311,437	97.2%
Charlton	\$ 55,971	\$ 444	\$ 182	\$ 55,345	98.9%
Chatham	\$ 2,115,892	\$ 45,241	\$ 23,476	\$ 2,047,175	96.8%
Chattahoochee	\$ 12,113	\$ 358	\$ 198	\$ 11,557	95.4%
Chattooga	\$ 120,995	\$ 7,224	\$ 2,574	\$ 111,197	91.9%
Cherokee	\$ 1,486,027	\$ 13,434	\$ 1,514	\$ 1,471,079	99.0%
Clarke	\$ 668,728	\$ 8,636	\$ (12,647)	\$ 672,739	100.6%
Clay	\$ 21,479	\$ 211	\$ 28	\$ 21,240	98.9%
Clayton	\$ 1,854,861	\$ 48,672	\$ 10,584	\$ 1,795,605	96.8%
Clinch	\$ 42,130	\$ 486	\$ 5,308	\$ 36,336	86.2%
Cobb	\$ 6,191,858	\$ 42,941	\$ 110,318	\$ 6,038,599	97.5%
Coffee	\$ 181,172	\$ 18,922	\$ 1,126	\$ 161,124	88.9%
Colquitt	\$ 172,728	\$ 120	\$ 9,219	\$ 163,389	94.6%
Columbia	\$ 670,448	\$ 3,529	\$ 1,804	\$ 665,116	99.2%
Cook	\$ 71,942	\$ 1,194	\$ 255	\$ 70,493	98.0%
Coweta	\$ 777,472	\$ 28,897	\$ 1,093	\$ 747,482	96.1%
Crawford	\$ 55,961	\$ 2,942	\$ 975	\$ 52,044	93.0%
Crisp	\$ 111,435	\$ 3,815	\$ 1,016	\$ 106,604	95.7%
Dade	\$ 80,385	\$ 8,702	\$ 916	\$ 70,767	88.0%

TABLE 4 - TAX YEAR 2004					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Dawson	\$ 254,952	\$ 5,439	\$ 3,195	\$ 246,318	96.6%
Decatur	\$ 160,419	\$ 480	\$ -	\$ 159,939	99.7%
Dekalb	\$ 5,429,462	\$ 141,374	\$ 74,687	\$ 5,213,401	96.0%
Dodge	\$ 74,166	\$ 7,264	\$ 961	\$ 65,941	88.9%
Dooly	\$ 58,950	\$ 2,869	\$ 128	\$ 55,953	94.9%
Dougherty	\$ 468,029	\$ 3,282	\$ 2,214	\$ 462,533	98.8%
Douglas	\$ 771,087	\$ 22,850	\$ 9,911	\$ 738,326	95.8%
Early	\$ 77,272	\$ 967	\$ 4,710	\$ 71,595	92.7%
Echols	\$ 17,845	\$ 166	\$ 33	\$ 17,646	98.9%
Effingham	\$ 261,657	\$ 5,946	\$ 4,835	\$ 250,876	95.9%
Elbert	\$ 109,317	\$ 13,457	\$ (41)	\$ 95,901	87.7%
Emanuel	\$ 97,984	\$ 1,452	\$ 748	\$ 95,784	97.8%
Evans	\$ 46,921	\$ 1,849	\$ 135	\$ 44,937	95.8%
Fannin	\$ 181,790	\$ 12,786	\$ 2,818	\$ 166,186	91.4%
Fayette	\$ 1,066,103	\$ 41,063	\$ 5,308	\$ 1,019,732	95.7%
Floyd	\$ 633,385	\$ 17,124	\$ 2,702	\$ 613,559	96.9%
Forsyth	\$ 1,548,742	\$ 34,819	\$ 7,343	\$ 1,506,580	97.3%
Franklin	\$ 147,390	\$ 7,682	\$ 1,519	\$ 138,189	93.8%
Fulton	\$ 10,361,481	\$ 107,114	\$ 242,628	\$ 10,011,739	96.6%
Gilmer	\$ 225,398	\$ 9,860	\$ (2,666)	\$ 218,204	96.8%
Glascok	\$ 14,614	\$ 201	\$ 85	\$ 14,328	98.0%
Glynn	\$ 923,181	\$ 14,987	\$ 7,827	\$ 900,367	97.5%
Gordon	\$ 322,575	\$ 18,220	\$ 2,817	\$ 301,538	93.5%
Grady	\$ 115,143	\$ 1,610	\$ (219)	\$ 113,752	98.8%
Greene	\$ 238,242	\$ 6,067	\$ 2,476	\$ 229,699	96.4%
Gwinnett	\$ 6,207,986	\$ 100,838	\$ 56,317	\$ 6,050,831	97.5%
Habersham	\$ 265,821	\$ 24,998	\$ (15,880)	\$ 256,703	96.6%
Hall	\$ 1,228,701	\$ 11,568	\$ 2,590	\$ 1,214,543	98.8%
Hancock	\$ 62,237	\$ 5,627	\$ 742	\$ 55,868	89.8%
Haralson	\$ 150,486	\$ 3,849	\$ 390	\$ 146,247	97.2%
Harris	\$ 189,968	\$ 2,764	\$ 257	\$ 186,947	98.4%
Hart	\$ 203,894	\$ 6,781	\$ 273	\$ 196,840	96.5%
Heard	\$ 86,227	\$ 3,641	\$ 911	\$ 81,675	94.7%
Henry	\$ 1,285,640	\$ 24,651	\$ 6,783	\$ 1,254,206	97.6%
Houston	\$ 664,891	\$ 7,888	\$ 4,509	\$ 652,494	98.1%
Irwin	\$ 45,233	\$ 517	\$ 72	\$ 44,644	98.7%
Jackson	\$ 363,866	\$ 20,847	\$ 1,249	\$ 341,770	93.9%
Jasper	\$ 101,317	\$ 8,989	\$ 874	\$ 91,454	90.3%
Jeff Davis	\$ 62,215	\$ 2,497	\$ 386	\$ 59,332	95.4%
Jefferson	\$ 91,368	\$ 2,380	\$ 1,692	\$ 87,296	95.5%
Jenkins	\$ 37,125	\$ 566	\$ 2	\$ 36,557	98.5%
Johnson	\$ 31,141	\$ 860	\$ 237	\$ 30,044	96.5%

TABLE 4 - TAX YEAR 2004					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$ 149,306	\$ 1,503	\$ 10,756	\$ 137,047	91.8%
Lamar	\$ 97,825	\$ 2,608	\$ 661	\$ 94,556	96.7%
Lanier	\$ 23,267	\$ 638	\$ 565	\$ 22,064	94.8%
Laurens	\$ 256,915	\$ 7,532	\$ 2,072	\$ 247,311	96.3%
Lee	\$ 138,408	\$ 1,832	\$ 640	\$ 135,936	98.2%
Liberty	\$ 210,741	\$ 10,738	\$ 1,693	\$ 198,310	94.1%
Lincoln	\$ 51,162	\$ 1,732	\$ 77	\$ 49,353	96.5%
Long	\$ 26,398	\$ 1,209	\$ 64	\$ 25,125	95.2%
Lowndes	\$ 524,149	\$ 8,548	\$ 390	\$ 515,211	98.3%
Lumpkin	\$ 208,111	\$ 8,438	\$ 1,118	\$ 198,555	95.4%
Macon	\$ 70,763	\$ 3,206	\$ 1,195	\$ 66,362	93.8%
Madison	\$ 139,160	\$ 10,645	\$ 858	\$ 127,657	91.7%
Marion	\$ 34,219	\$ 698	\$ 462	\$ 33,059	96.6%
McDuffie	\$ 111,362	\$ 2,950	\$ 315	\$ 108,097	97.1%
McIntosh	\$ 98,948	\$ 4,157	\$ 1,846	\$ 92,945	93.9%
Meriwether	\$ 112,269	\$ 3,960	\$ 3,024	\$ 105,285	93.8%
Miller	\$ 37,491	\$ 453	\$ 1,190	\$ 35,848	95.6%
Mitchell	\$ 115,196	\$ 3,714	\$ 824	\$ 110,658	96.1%
Monroe	Not Audited				
Montgomery	\$ 35,914	\$ 2,178	\$ 333	\$ 33,403	93.0%
Morgan	\$ 162,504	\$ 4,430	\$ 891	\$ 157,183	96.7%
Murray	\$ 215,901	\$ 20,280	\$ (4,542)	\$ 200,163	92.7%
Muscogee	\$ 987,265	\$ 27,461	\$ 9,845	\$ 949,959	96.2%
Newton	\$ 537,426	\$ 2,949	\$ 2,358	\$ 532,119	99.0%
Oconee	\$ 260,819	\$ 1,900	\$ 169	\$ 258,750	99.2%
Oglethorpe	\$ 84,280	\$ 2,540	\$ 577	\$ 81,163	96.3%
Paulding	\$ 680,792	\$ 12,714	\$ 1,604	\$ 666,474	97.9%
Peach	\$ 108,557	\$ 5,002	\$ 413	\$ 103,142	95.0%
Pickens	\$ 254,202	\$ 8,437	\$ 454	\$ 245,311	96.5%
Pierce	\$ 77,114	\$ 3,812	\$ 465	\$ 72,837	94.5%
Pike	\$ 97,266	\$ 5,529	\$ 1,180	\$ 90,557	93.1%
Polk	\$ 208,744	\$ 8,951	\$ 1,679	\$ 198,114	94.9%
Pulaski	\$ 46,030	\$ 960	\$ 15	\$ 45,055	97.9%
Putnam	\$ 237,322	\$ 3,777	\$ 238	\$ 233,307	98.3%
Quitman	\$ 13,193	\$ 45	\$ 165	\$ 12,983	98.4%
Rabun	\$ 286,177	\$ 12,092	\$ 89	\$ 273,996	95.7%
Randolph	\$ 34,698	\$ 1,360	\$ 42	\$ 33,296	96.0%
Richmond	\$ 962,320	\$ 35,714	\$ 5,301	\$ 921,305	95.7%
Rockdale	\$ 572,521	\$ 29,166	\$ (1,172)	\$ 544,527	95.1%
Schley	\$ 18,667	\$ 342	\$ 109	\$ 18,216	97.6%
Screven	\$ 78,496	\$ 2,346	\$ 274	\$ 75,876	96.7%
Seminole	\$ 48,966	\$ 561	\$ 208	\$ 48,197	98.4%
Spalding	\$ 334,829	\$ 8,198	\$ 1,883	\$ 324,748	97.0%

<b>TABLE 4 - TAX YEAR 2004</b>					
<b>County</b>	<b>State Tax from Digest</b>	<b>Delinquent Tax Amount</b>	<b>Tax Errored &amp; Relieved</b>	<b>Adjusted State Tax</b>	<b>Percent of Tax Collected</b>
Stephens	\$ 147,539	\$ 3,137	\$ 2,013	\$ 142,389	96.5%
Stewart	\$ 32,999	\$ 50	\$ 84	\$ 32,865	99.6%
Sumter	\$ 158,104	\$ 5,941	\$ 508	\$ 151,655	95.9%
Talbot	\$ 48,850	\$ 1,004	\$ 1,206	\$ 46,640	95.5%
Taliaferro	\$ 13,543	\$ 583	\$ 289	\$ 12,671	93.6%
Tattnall	\$ 75,191	\$ 5,657	\$ 643	\$ 68,891	91.6%
Taylor	\$ 43,978	\$ 1,151	\$ 517	\$ 42,310	96.2%
Telfair	\$ 56,285	\$ 6,297	\$ 7	\$ 49,981	88.8%
Terrell	\$ 46,831	\$ 823	\$ 300	\$ 45,708	97.6%
Thomas	\$ 260,274	\$ 8,394	\$ 1,657	\$ 250,223	96.1%
Tift	\$ 215,655	\$ 2,479	\$ 1,349	\$ 211,827	98.2%
Toombs	\$ 114,499	\$ 4,752	\$ 391	\$ 109,356	95.5%
Towns	\$ 126,032	\$ 5,659	\$ 704	\$ 119,669	95.0%
Treutlen	\$ 22,571	\$ 820	\$ 260	\$ 21,491	95.2%
Troup	\$ 412,252	\$ 1,141	\$ 13,378	\$ 397,733	96.5%
Turner	\$ 42,215	\$ 1,348	\$ 69	\$ 40,798	96.6%
Twiggs	\$ 53,783	\$ 2,996	\$ 1,878	\$ 48,909	90.9%
Union	\$ 180,602	\$ 11,370	\$ 447	\$ 168,785	93.5%
Upson	\$ 145,912	\$ 4,036	\$ 2,760	\$ 139,116	95.3%
Walker	\$ 291,595	\$ 14,993	\$ 128	\$ 276,474	94.8%
Walton	\$ 535,816	\$ 5,317	\$ 768	\$ 529,731	98.9%
Ware	\$ 146,459	\$ 3,786	\$ 3,258	\$ 139,415	95.2%
Warren	\$ 33,155	\$ 637	\$ 138	\$ 32,380	97.7%
Washington	\$ 135,084	\$ 392	\$ 1,895	\$ 132,797	98.3%
Wayne	\$ 156,548	\$ 14,395	\$ 469	\$ 141,684	90.5%
Webster	\$ 13,137	\$ 88	\$ 61	\$ 12,988	98.9%
Wheeler	\$ 23,642	\$ 2,152	\$ 55	\$ 21,435	90.7%
White	\$ 192,720	\$ 8,053	\$ 806	\$ 183,861	95.4%
Whitfield	\$ 722,659	\$ 15,190	\$ 2,912	\$ 704,557	97.5%
Wilcox	\$ 33,088	\$ 773	\$ 135	\$ 32,180	97.3%
Wilkes	\$ 70,164	\$ 804	\$ 1,229	\$ 68,131	97.1%
Wilkinson	\$ 81,581	\$ 3,371	\$ 821	\$ 77,389	94.9%
Worth	\$ 102,220	\$ 1,314	\$ 478	\$ 100,428	98.2%
<b>State Total</b>	<b>\$ 67,915,011</b>	<b>\$ 1,487,919</b>	<b>\$ 710,136</b>	<b>\$ 65,716,956</b>	<b>96.8%</b>

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

TABLE 5 - TAX YEAR 2005					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 147,510	\$ 2,248	\$ 3,026	\$ 142,236	96.4%
Atkinson	\$ 31,370	\$ 693	\$ 1,671	\$ 29,006	92.5%
Bacon	\$ 45,707	\$ 2,043	\$ 361	\$ 43,302	94.7%
Baker	\$ 29,691	\$ 503	\$ 69	\$ 29,118	98.1%
Baldwin	\$ 224,028	\$ 3,270	\$ 928	\$ 219,831	98.1%
Banks	\$ 129,206	\$ 5,224	\$ 566	\$ 123,417	95.5%
Barrow	\$ 400,978	\$ 18,441	\$ (1,486)	\$ 384,024	95.8%
Bartow	\$ 669,864	\$ 14,370	\$ 756	\$ 654,738	97.7%
Ben Hill	\$ 81,944	\$ 12,132	\$ 22	\$ 69,789	85.2%
Berrien	\$ 64,949	\$ 801	\$ 1,515	\$ 62,633	96.4%
Bibb	\$ 951,514	\$ 13,319	\$ 6,358	\$ 931,837	97.9%
Bleckley	\$ 53,113	\$ 2,056	\$ 597	\$ 50,460	95.0%
Brantley	\$ 51,611	\$ 1,842	\$ 492	\$ 49,277	95.5%
Brooks	\$ 82,454	\$ 2,335	\$ 443	\$ 79,677	96.6%
Bryan	\$ 215,984	\$ 1,383	\$ 851	\$ 213,750	99.0%
Bulloch	\$ 334,124	\$ 5,667	\$ 1,543	\$ 326,914	97.8%
Burke	\$ 385,583	\$ 5,875	\$ 2,232	\$ 377,476	97.9%
Butts	\$ 151,587	\$ 3,314	\$ 1,096	\$ 147,178	97.1%
Calhoun	\$ 23,913	\$ 1,186	\$ (0)	\$ 22,728	95.0%
Camden	\$ 274,909	\$ 10,545	\$ 143	\$ 264,221	96.1%
Candler	\$ 49,137	\$ 3,275	\$ 2,122	\$ 43,740	89.0%
Carroll	\$ 613,101	\$ 12,765	\$ 1,455	\$ 598,882	97.7%
Catoosa	\$ 353,273	\$ 14,380	\$ 1,792	\$ 337,101	95.4%
Charlton	\$ 56,858	\$ 2,543	\$ 252	\$ 54,063	95.1%
Chatham	\$ 2,470,607	\$ 123,532	\$ 32,233	\$ 2,314,842	93.7%
Chattahoochee	\$ 13,120	\$ 320	\$ 199	\$ 12,602	96.0%
Chattooga	\$ 127,929	\$ 4,137	\$ 2,900	\$ 120,891	94.5%
Cherokee	\$ 1,653,114	\$ 9,233	\$ (1,784)	\$ 1,645,665	99.5%
Clarke	\$ 746,399	\$ 30,524	\$ 1,521	\$ 714,355	95.7%
Clay	\$ 22,174	\$ 228		\$ 21,947	99.0%
Clayton	\$ 1,904,340	\$ 166,615	\$ 17,384	\$ 1,720,341	90.3%
Clinch	\$ 40,211	\$ 270	\$ 3,285	\$ 36,656	91.2%
Cobb	\$ 6,668,638	\$ 81,444	\$ 113,773	\$ 6,473,421	97.1%
Coffee	\$ 190,883	\$ 6,573	\$ 2,626	\$ 181,683	95.2%
Colquitt	\$ 179,160	\$ 207	\$ 8,321	\$ 170,633	95.2%
Columbia	\$ 745,484	\$ 4,506	\$ 2,495	\$ 738,483	99.1%
Cook	\$ 75,561	\$ 1,700	\$ 175	\$ 73,686	97.5%
Coweta	\$ 880,497	\$ 81,558	\$ 1,224	\$ 797,715	90.6%
Crawford	\$ 57,246	\$ 4,829	\$ 689	\$ 51,728	90.4%
Crisp	\$ 114,362	\$ 4,392	\$ 269	\$ 109,701	95.9%
Dade	\$ 79,276	\$ 6,481	\$ 3,442	\$ 69,354	87.5%

TABLE 5 - TAX YEAR 2005					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Dawson	\$ 269,947	\$ 5,080	\$ 840	\$ 264,027	97.8%
Decatur	\$ 167,714	\$ 771	\$ 675	\$ 166,267	99.1%
Dekalb	\$ 5,723,191	\$ 160,427	\$ 79,240	\$ 5,483,524	95.8%
Dodge	\$ 76,403	\$ 5,613	\$ 510	\$ 70,280	92.0%
Dooly	\$ 62,266	\$ 2,023	\$ 3,191	\$ 57,053	91.6%
Dougherty	\$ 472,403	\$ 3,692	\$ 3,657	\$ 465,054	98.4%
Douglas	\$ 881,508	\$ 19,070	\$ 3,840	\$ 858,598	97.4%
Early	\$ 75,587	\$ 365	\$ 4,740	\$ 70,481	93.2%
Echols	\$ 26,308	\$ 240	\$ 300	\$ 25,768	97.9%
Effingham	\$ 302,196	\$ 7,529	\$ 513	\$ 294,155	97.3%
Elbert	\$ 115,239	\$ 2,465	\$ 766	\$ 112,008	97.2%
Emanuel	\$ 103,527	\$ 2,285	\$ 1,486	\$ 99,757	96.4%
Evans	\$ 51,539	\$ 1,721	\$ 190	\$ 49,628	96.3%
Fannin	\$ 196,860	\$ 2,326	\$ 1,211	\$ 193,323	98.2%
Fayette	\$ 1,152,536	\$ 23,456	\$ 18	\$ 1,129,062	98.0%
Floyd	\$ 665,379	\$ 19,469	\$ 4,900	\$ 641,010	96.3%
Forsyth	\$ 1,755,284	\$ 28,637	\$ 11,531	\$ 1,715,116	97.7%
Franklin	\$ 152,737	\$ 8,390	\$ 2,586	\$ 141,761	92.8%
Fulton	\$ 10,730,800	\$ 408,508	\$ 28,540	\$ 10,293,752	95.9%
Gilmer	\$ 260,702	\$ 15,249	\$ 645	\$ 244,808	93.9%
Glascokk	\$ 15,076	\$ 199	\$ (96)	\$ 14,973	99.3%
Glynn	\$ 1,024,731	\$ 15,000	\$ 6,900	\$ 1,002,831	97.9%
Gordon	\$ 337,701	\$ 19,341	\$ 546	\$ 317,814	94.1%
Grady	\$ 115,994	\$ 1,558	\$ 555	\$ 113,882	98.2%
Greene	\$ 248,528	\$ 4,260	\$ (517)	\$ 244,785	98.5%
Gwinnett	\$ 6,540,067	\$ 464,180	\$ 23,111	\$ 6,052,777	92.5%
Habersham	\$ 291,666	\$ 9,380	\$ 1,494	\$ 280,791	96.3%
Hall	\$ 1,287,569	\$ 13,752	\$ 6,960	\$ 1,266,857	98.4%
Hancock	\$ 66,491	\$ 5,196	\$ (44)	\$ 61,338	92.3%
Haralson	\$ 160,995	\$ 4,426	\$ 820	\$ 155,749	96.7%
Harris	\$ 209,346	\$ 2,261	\$ (2,565)	\$ 209,650	100.1%
Hart	\$ 231,788	\$ 9,970	\$ (73)	\$ 221,891	95.7%
Heard	\$ 116,050	\$ 2,592	\$ 29,057	\$ 84,401	72.7%
Henry	\$ 1,417,321	\$ 30,789	\$ 4,767	\$ 1,381,764	97.5%
Houston	\$ 706,107	\$ 18,177	\$ 501	\$ 687,429	97.4%
Irwin	\$ 46,918	\$ 388	\$ 616	\$ 45,914	97.9%
Jackson	\$ 401,104	\$ 11,482	\$ 870	\$ 388,752	96.9%
Jasper	\$ 104,380	\$ 8,947	\$ 2,016	\$ 93,417	89.5%
Jeff Davis	\$ 64,278	\$ 2,674	\$ 444	\$ 61,160	95.1%
Jefferson	\$ 95,968	\$ 3,097	\$ (729)	\$ 93,599	97.5%
Jenkins	\$ 37,879	\$ 357	\$ (303)	\$ 37,826	99.9%
Johnson	\$ 34,677	\$ 979	\$ 219	\$ 33,478	96.5%



TABLE 5 - TAX YEAR 2005					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$ 154,448	\$ 1,194	\$ 11,539	\$ 141,714	91.8%
Lamar	\$ 100,316	\$ 3,382	\$ 2,489	\$ 94,445	94.1%
Lanier	\$ 25,038	\$ 992	\$ 392	\$ 23,654	94.5%
Laurens	\$ 263,375	\$ 6,502	\$ 1,516	\$ 255,357	97.0%
Lee	\$ 152,535	\$ 3,560	\$ 4,511	\$ 144,464	94.7%
Liberty	\$ 226,973	\$ 11,621	\$ 2,886	\$ 212,466	93.6%
Lincoln	\$ 55,689	\$ 1,360	\$ (75)	\$ 54,405	97.7%
Long	\$ 33,221	\$ 2,031	\$ 75	\$ 31,115	93.7%
Lowndes	\$ 570,011	\$ 20,130	\$ 2,726	\$ 547,154	96.0%
Lumpkin	\$ 222,976	\$ 6,254	\$ 840	\$ 215,882	96.8%
Macon	\$ 71,319	\$ 6,153	\$ 2,819	\$ 62,347	87.4%
Madison	\$ 152,244	\$ 9,230	\$ 722	\$ 142,291	93.5%
Marion	\$ 49,321	\$ 328	\$ 135	\$ 48,858	99.1%
McDuffie	\$ 119,913	\$ 4,489	\$ 525	\$ 114,899	95.8%
McIntosh	\$ 102,780	\$ 8,160	\$ 569	\$ 94,050	91.5%
Meriwether	\$ 118,641	\$ 4,538	\$ 1,931	\$ 112,172	94.5%
Miller	\$ 36,759	\$ 749	\$ (201)	\$ 36,212	98.5%
Mitchell	\$ 113,097	\$ 1,513	\$ 2,433	\$ 109,151	96.5%
Monroe	\$ 428,243	\$ 10,482	\$ 143,349	\$ 274,412	64.1%
Montgomery	\$ 39,181	\$ 917	\$ 1,850	\$ 36,413	92.9%
Morgan	\$ 174,000	\$ 4,812	\$ 264	\$ 168,925	97.1%
Murray	\$ 227,942	\$ 6,070	\$ 3,672	\$ 218,199	95.7%
Muscogee	\$ 1,017,276	\$ 72,185	\$ 22,130	\$ 922,961	90.7%
Newton	\$ 595,510	\$ 2,654	\$ 2,000	\$ 590,856	99.2%
Oconee	\$ 294,425	\$ 718	\$ (563)	\$ 294,269	99.9%
Oglethorpe	\$ 86,573	\$ 1,814	\$ 508	\$ 84,250	97.3%
Paulding	\$ 784,881	\$ 19,733	\$ 6,462	\$ 758,685	96.7%
Peach	\$ 126,426	\$ 7,347	\$ 287	\$ 118,791	94.0%
Pickens	\$ 282,308	\$ 14,649	\$ 1,682	\$ 265,977	94.2%
Pierce	\$ 82,041	\$ 3,782	\$ 834	\$ 77,425	94.4%
Pike	\$ 107,140	\$ 6,361	\$ 934	\$ 99,844	93.2%
Polk	\$ 219,525	\$ 7,696	\$ 3,457	\$ 208,372	94.9%
Pulaski	\$ 47,538	\$ 1,018	\$ 650	\$ 45,870	96.5%
Putnam	\$ 280,318	\$ 1,965	\$ (3,098)	\$ 281,451	100.4%
Quitman	\$ 17,270	\$ 248	\$ 226	\$ 16,796	97.3%
Rabun	\$ 313,503	\$ 10,231	\$ 843	\$ 302,430	96.5%
Randolph	\$ 34,951	\$ 1,593	\$ 136	\$ 33,222	95.1%
Richmond	\$ 1,064,253	\$ 47,785	\$ 21,742	\$ 994,727	93.5%
Rockdale	\$ 612,066	\$ 30,209	\$ 475	\$ 581,382	95.0%
Schley	\$ 20,272	\$ 201	\$ 945	\$ 19,126	94.3%
Screven	\$ 80,656	\$ 2,175	\$ 84	\$ 78,397	97.2%
Seminole	\$ 51,050	\$ 584	\$ (149)	\$ 50,616	99.1%
Spalding	\$ 344,281	\$ 6,255	\$ 3,373	\$ 334,654	97.2%

<b>TABLE 5 - TAX YEAR 2005</b>					
<b>County</b>	<b>State Tax from Digest</b>	<b>Delinquent Tax Amount</b>	<b>Tax Errored &amp; Relieved</b>	<b>Adjusted State Tax</b>	<b>Percent of Tax Collected</b>
Stephens	\$ 167,577	\$ 5,305	\$ 464	\$ 161,809	96.6%
Stewart	\$ 32,909	\$ 861	\$ (81)	\$ 32,129	97.6%
Sumter	\$ 158,645	\$ 8,443	\$ 148	\$ 150,053	94.6%
Talbot	\$ 50,237	\$ 1,206	\$ 666	\$ 48,366	96.3%
Taliaferro	\$ 17,994	\$ 1,093	\$ 292	\$ 16,609	92.3%
Tattnall	\$ 76,852	\$ 5,832	\$ 480	\$ 70,541	91.8%
Taylor	\$ 45,513	\$ 1,352	\$ 141	\$ 44,020	96.7%
Telfair	\$ 57,389	\$ 5,062	\$ 88	\$ 52,240	91.0%
Terrell	\$ 50,123	\$ 1,223	\$ 397	\$ 48,503	96.8%
Thomas	\$ 263,192	\$ 8,737	\$ (1,429)	\$ 255,884	97.2%
Tift	\$ 220,121	\$ 1,570	\$ (290)	\$ 218,841	99.4%
Toombs	\$ 118,217	\$ 3,629	\$ 303	\$ 114,285	96.7%
Towns	\$ 185,797	\$ 12,713	\$ 413	\$ 172,671	92.9%
Treutlen	\$ 23,350	\$ 1,190	\$ 325	\$ 21,835	93.5%
Troup	\$ 421,794	\$ 1,246	\$ 13,050	\$ 407,497	96.6%
Turner	\$ 42,736	\$ 392	\$ 873	\$ 41,472	97.0%
Twiggs	\$ 51,777	\$ 2,834	\$ 1,576	\$ 47,367	91.5%
Union	\$ 196,891	\$ 4,540	\$ 511	\$ 191,840	97.4%
Upson	\$ 158,602	\$ 5,919	\$ 8,050	\$ 144,633	91.2%
Walker	\$ 315,851	\$ 14,826	\$ 6,016	\$ 295,009	93.4%
Walton	\$ 619,703	\$ 3,993	\$ (95)	\$ 615,804	99.4%
Ware	\$ 154,391	\$ 4,668	\$ 3,739	\$ 145,983	94.6%
Warren	\$ 33,433	\$ 1,332	\$ 337	\$ 31,764	95.0%
Washington	\$ 154,218	\$ 1,369	\$ 1,967	\$ 150,882	97.8%
Wayne	\$ 157,919	\$ 12,188	\$ 356	\$ 145,375	92.1%
Webster	\$ 13,929	\$ 419	\$ 104	\$ 13,406	96.2%
Wheeler	\$ 23,710	\$ 2,261	\$ 110	\$ 21,339	90.0%
White	\$ 214,353	\$ 2,175	\$ 386	\$ 211,792	98.8%
Whitfield	\$ 748,381	\$ 17,674	\$ 4,720	\$ 725,987	97.0%
Wilcox	\$ 34,316	\$ 673	\$ 63	\$ 33,580	97.9%
Wilkes	\$ 68,558	\$ 988	\$ 188	\$ 67,382	98.3%
Wilkinson	\$ 84,590	\$ 3,317	\$ 1,612	\$ 79,660	94.2%
Worth	\$ 102,554	\$ 1,804	\$ 405	\$ 100,345	97.8%
<b>State Total</b>	<b>\$ 73,154,073</b>	<b>\$ 2,507,584</b>	<b>\$ 733,294</b>	<b>\$ 69,913,196</b>	<b>95.6%</b>

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

TABLE 6 - TAX YEAR 2006					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 155,544	\$ 1,964		\$ 153,580	98.7%
Atkinson	\$ 30,825	\$ 1,178	\$ 1,501	\$ 28,147	91.3%
Bacon	\$ 49,921	\$ 2,215	\$ 130	\$ 47,576	95.3%
Baker	\$ 29,852	\$ 382	\$ (317)	\$ 29,786	99.8%
Baldwin	\$ 261,190	\$ 3,915	\$ 1,307	\$ 255,968	98.0%
Banks	\$ 132,691	\$ 5,224	\$ 566	\$ 126,901	95.6%
Barrow	\$ 443,533	\$ 19,933	\$ 253	\$ 423,348	95.4%
Bartow	\$ 727,983	\$ 21,199	\$ (5,635)	\$ 712,419	97.9%
Ben Hill	\$ 88,384	\$ 14,954	\$ 13	\$ 73,416	83.1%
Berrien	\$ 81,020	\$ 2,290	\$ 3,974	\$ 74,756	92.3%
Bibb*	\$ 964,982	\$ 16,000	\$ 7,200	\$ 941,782	97.6%
Bleckley	\$ 53,900	\$ 4,743	\$ 290	\$ 48,867	90.7%
Brantley	\$ 70,791	\$ 4,601	\$ (224)	\$ 66,413	93.8%
Brooks	\$ 88,224	\$ 1,723	\$ 268	\$ 86,233	97.7%
Bryan	\$ 270,444	\$ 5,593	\$ 139	\$ 264,713	97.9%
Bulloch	\$ 354,921	\$ 3,318	\$ 589	\$ 351,014	98.9%
Burke	\$ 399,537	\$ 10,683	\$ 651	\$ 388,203	97.2%
Butts	\$ 174,483	\$ 4,085	\$ 13,039	\$ 157,358	90.2%
Calhoun	\$ 24,289	\$ 3,603	\$ 32	\$ 20,654	85.0%
Camden*	\$ 308,013	\$ 12,000	\$ 300	\$ 295,713	96.0%
Candler	\$ 53,135	\$ 3,067	\$ 1,632	\$ 48,436	91.2%
Carroll	\$ 654,703	\$ 17,233	\$ 278	\$ 637,191	97.3%
Catoosa	\$ 385,211	\$ 10,619	\$ 1,180	\$ 373,411	96.9%
Charlton*	\$ 60,234	\$ 2,800	\$ 300	\$ 57,134	94.9%
Chatham	\$ 2,792,846	\$ 39,888	\$ 19,708	\$ 2,733,250	97.9%
Chattahoochee	\$ 13,430	\$ 510	\$ 241	\$ 12,679	94.4%
Chattooga*	\$ 136,021	\$ 4,200	\$ 3,100	\$ 128,721	94.6%
Cherokee	\$ 1,842,109	\$ 18,665	\$ 26,168	\$ 1,797,276	97.6%
Clarke	\$ 828,064	\$ 9,734	\$ 5,128	\$ 813,201	98.2%
Clay	\$ 22,387	\$ 128	\$ 679	\$ 21,580	96.4%
Clayton	\$ 2,110,504	\$ 36,824	\$ 17,271	\$ 2,056,409	97.4%
Clinch	\$ 41,402	\$ 435	\$ 3,640	\$ 37,326	90.2%
Cobb	\$ 7,291,875	\$ 64,187	\$ 102,459	\$ 7,125,229	97.7%
Coffee	\$ 195,614	\$ 5,608	\$ 68	\$ 189,938	97.1%
Colquitt	\$ 190,023	\$ 85	\$ 10,431	\$ 179,506	94.5%
Columbia	\$ 859,090	\$ 14,708	\$ 2,403	\$ 841,978	98.0%
Cook*	\$ 83,170	\$ 2,400	\$ 650	\$ 80,120	96.3%
Coweta	\$ 960,666	\$ 85,788	\$ 3,937	\$ 870,941	90.7%
Crawford	\$ 58,700	\$ 4,677	\$ 540	\$ 53,482	91.1%
Crisp	\$ 125,859	\$ 5,112	\$ 3,385	\$ 117,361	93.2%
Dade	\$ 107,999	\$ 9,148	\$ 1,429	\$ 97,422	90.2%

<b>TABLE 6 - TAX YEAR 2006</b>					
<b>County</b>	<b>State Tax from Digest</b>	<b>Delinquent Tax Amount</b>	<b>Tax Errored &amp; Relieved</b>	<b>Adjusted State Tax</b>	<b>Percent of Tax Collected</b>
Dawson	\$ 304,584	\$ 12,912	\$ 1,700	\$ 289,972	95.2%
Decatur*	\$ 171,994	\$ 800	\$ 700	\$ 170,494	99.1%
Dekalb	\$ 6,248,241	\$ 307,106	\$ 128,145	\$ 5,812,991	93.0%
Dodge	\$ 94,675	\$ 11,823	\$ 1,041	\$ 81,811	86.4%
Dooly*	\$ 59,924	\$ 2,800	\$ 200	\$ 56,924	95.0%
Dougherty	\$ 475,158	\$ 3,883	\$ 2,115	\$ 469,160	98.7%
Douglas	\$ 976,065	\$ 24,967	\$ 4,498	\$ 946,601	97.0%
Early	\$ 77,870	\$ 1,071	\$ 4,973	\$ 71,826	92.2%
Echols*	\$ 26,943	\$ 300	\$ 100	\$ 26,543	98.5%
Effingham	\$ 337,084	\$ 12,184	\$ (257)	\$ 325,156	96.5%
Elbert	\$ 123,331	\$ 4,430	\$ 974	\$ 117,926	95.6%
Emanuel	\$ 105,457	\$ 2,586	\$ (13)	\$ 102,885	97.6%
Evans	\$ 51,539	\$ 1,721	\$ 190	\$ 49,628	96.3%
Fannin	\$ 221,533	\$ 13,903	\$ 1,945	\$ 205,684	92.8%
Fayette	\$ 1,256,408	\$ 22,054	\$ (1,203)	\$ 1,235,556	98.3%
Floyd	\$ 710,975	\$ 18,648	\$ 7,248	\$ 685,079	96.4%
Forsyth	\$ 2,023,809	\$ 34,048	\$ 9,426	\$ 1,980,335	97.9%
Franklin	\$ 167,624	\$ 8,349	\$ 1,564	\$ 157,711	94.1%
Fulton	\$ 11,772,112	\$ 670,590	\$ 276,451	\$ 10,825,071	92.0%
Gilmer	\$ 291,161	\$ 18,702	\$ 2,348	\$ 270,110	92.8%
Glascok	\$ 15,984	\$ 76	\$ (136)	\$ 16,043	100.4%
Glynn	\$ 1,186,678	\$ 28,925	\$ 2,430	\$ 1,155,323	97.4%
Gordon	\$ 364,091	\$ 18,544	\$ 1,090	\$ 344,458	94.6%
Grady	\$ 145,494	\$ 1,350	\$ 2,293	\$ 141,850	97.5%
Greene	\$ 361,035	\$ 7,819	\$ 6,812	\$ 346,403	95.9%
Gwinnett	\$ 7,306,274	\$ 331,517	\$ 113,297	\$ 6,861,461	93.9%
Habersham	\$ 304,284	\$ 14,650	\$ 859	\$ 288,775	94.9%
Hall	\$ 1,382,105	\$ 26,155	\$ 2,916	\$ 1,353,033	97.9%
Hancock	\$ 71,067	\$ 5,948	\$ 359	\$ 64,760	91.1%
Haralson	\$ 168,041	\$ 4,615	\$ 370	\$ 163,056	97.0%
Harris	\$ 241,646	\$ 2,491	\$ (83)	\$ 239,238	99.0%
Hart	\$ 245,695	\$ 15,061	\$ 8,739	\$ 221,896	90.3%
Heard	\$ 126,274	\$ 3,319	\$ 27,313	\$ 95,642	75.7%
Henry	\$ 1,581,824	\$ 44,078	\$ 5,019	\$ 1,532,727	96.9%
Houston	\$ 840,470	\$ 15,552	\$ 20,847	\$ 804,071	95.7%
Irwin*	\$ 47,696	\$ 400	\$ 350	\$ 46,946	98.4%
Jackson	\$ 464,631	\$ 23,851	\$ 5,996	\$ 434,784	93.6%
Jasper	\$ 108,236	\$ 9,333	\$ 1,499	\$ 97,405	90.0%
Jeff Davis	\$ 64,978	\$ 2,030	\$ (126)	\$ 63,074	97.1%
Jefferson	\$ 101,392	\$ 2,373	\$ 501	\$ 98,518	97.2%
Jenkins	\$ 38,360	\$ 435	\$ 238	\$ 37,686	98.2%
Johnson	\$ 34,775	\$ 1,075	\$ 121	\$ 33,579	96.6%

TABLE 6 - TAX YEAR 2006					
County	State Tax from Digest	Delinquent Tax Amount	Tax Errored & Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$ 160,442	\$ 2,356	\$ 12,186	\$ 145,901	90.9%
Lamar	\$ 103,254	\$ 7,798	\$ 65	\$ 95,390	92.4%
Lanier*	\$ 26,071	\$ 1,000	\$ 400	\$ 24,671	94.6%
Laurens	\$ 289,939	\$ 8,552	\$ 3,919	\$ 277,468	95.7%
Lee	\$ 198,666	\$ 2,794	\$ 6,725	\$ 189,147	95.2%
Liberty	\$ 242,044	\$ 12,187	\$ 3,250	\$ 226,607	93.6%
Lincoln	\$ 66,542	\$ 3,695	\$ 355	\$ 62,493	93.9%
Long	\$ 31,558	\$ 4,595	\$ 228	\$ 26,735	84.7%
Lowndes*	\$ 618,546	\$ 18,000	\$ 2,500	\$ 598,046	96.7%
Lumpkin	\$ 236,476	\$ 7,960	\$ 645	\$ 227,871	96.4%
Macon	\$ 77,183	\$ 7,319	\$ 3,388	\$ 66,476	86.1%
Madison	\$ 156,494	\$ 11,120	\$ 1,329	\$ 144,045	92.0%
Marion	\$ 48,730	\$ 267	\$ 765	\$ 47,697	97.9%
McDuffie	\$ 125,942	\$ 2,599	\$ 100	\$ 123,244	97.9%
McIntosh	\$ 108,542	\$ 9,342	\$ 671	\$ 98,529	90.8%
Meriwether	\$ 124,541	\$ 7,508	\$ 1,740	\$ 115,293	92.6%
Miller	\$ 37,488	\$ 332	\$ (40)	\$ 37,196	99.2%
Mitchell	\$ 124,162	\$ 2,065	\$ 1,123	\$ 120,974	97.4%
Monroe	\$ 492,961	\$ 17,045	\$ 193,962	\$ 281,955	57.2%
Montgomery	\$ 39,709	\$ 3,608	\$ 1,364	\$ 34,738	87.5%
Morgan	\$ 184,887	\$ 4,854	\$ 665	\$ 179,368	97.0%
Murray	\$ 234,261	\$ 8,827	\$ (995)	\$ 226,430	96.7%
Muscogee	\$ 1,073,005	\$ 19,923	\$ 16,917	\$ 1,036,165	96.6%
Newton	\$ 652,728	\$ 3,975	\$ 2,817	\$ 645,936	99.0%
Oconee	\$ 339,268	\$ 2,815	\$ 208	\$ 336,245	99.1%
Oglethorpe	\$ 105,504	\$ 5,211	\$ 922	\$ 99,371	94.2%
Paulding	\$ 945,750	\$ 22,371	\$ 22,490	\$ 900,889	95.3%
Peach	\$ 133,258	\$ 7,589	\$ 363	\$ 125,307	94.0%
Pickens	\$ 313,212	\$ 26,580	\$ 374	\$ 286,258	91.4%
Pierce	\$ 88,838	\$ 4,379	\$ 778	\$ 83,680	94.2%
Pike	\$ 114,496	\$ 7,587	\$ 659	\$ 106,250	92.8%
Polk	\$ 230,875	\$ 11,677	\$ 4,379	\$ 214,820	93.0%
Pulaski	\$ 57,258	\$ 755	\$ 66	\$ 56,437	98.6%
Putnam	\$ 334,115	\$ 3,063	\$ (1,791)	\$ 332,842	99.6%
Quitman	\$ 18,453	\$ 205	\$ 472	\$ 17,777	96.3%
Rabun	\$ 329,391	\$ 6,847	\$ 4,585	\$ 317,959	96.5%
Randolph	\$ 46,681	\$ 1,759	\$ 196	\$ 44,726	95.8%
Richmond	\$ 1,086,652	\$ 65,769	\$ 3,506	\$ 1,017,377	93.6%
Rockdale	\$ 669,753	\$ 33,201	\$ 202	\$ 636,350	95.0%
Schley	\$ 21,005	\$ 531	\$ 1,050	\$ 19,423	92.5%
Screven	\$ 100,304	\$ 4,079	\$ 397	\$ 95,828	95.5%
Seminole	\$ 54,458	\$ 651	\$ (11)	\$ 53,818	98.8%
Spalding	\$ 358,783	\$ 7,057	\$ 1,781	\$ 349,946	97.5%

<b>TABLE 6 - TAX YEAR 2006</b>					
<b>County</b>	<b>State Tax from Digest</b>	<b>Delinquent Tax Amount</b>	<b>Tax Errored &amp; Relieved</b>	<b>Adjusted State Tax</b>	<b>Percent of Tax Collected</b>
Stephens	\$ 175,772	\$ 3,360	\$ 3,147	\$ 169,265	96.3%
Stewart	\$ 33,105	\$ 282	\$ 70	\$ 32,753	98.9%
Sumter	\$ 173,347	\$ 5,443	\$ (501)	\$ 168,405	97.1%
Talbot	\$ 57,906	\$ 1,160	\$ 2,471	\$ 54,275	93.7%
Taliaferro	\$ 17,565	\$ 762	\$ 204	\$ 16,599	94.5%
Tattnall	\$ 79,533	\$ 3,528	\$ (9)	\$ 76,014	95.6%
Taylor	\$ 45,120	\$ 3,752	\$ (533)	\$ 41,901	92.9%
Telfair*	\$ 66,776	\$ 4,500	\$ 90	\$ 62,186	93.1%
Terrell	\$ 51,012	\$ 1,510	\$ 122	\$ 49,380	96.8%
Thomas	\$ 272,828	\$ 4,408	\$ 200	\$ 268,220	98.3%
Tift	\$ 237,161	\$ 2,108	\$ (127)	\$ 235,180	99.2%
Toombs	\$ 118,217	\$ 3,629	\$ 303	\$ 114,285	96.7%
Towns	\$ 195,060	\$ 8,517	\$ (158)	\$ 186,700	95.7%
Treutlen	\$ 29,184	\$ 1,625	\$ (43)	\$ 27,601	94.6%
Troup	\$ 431,853	\$ 603	\$ 5,807	\$ 425,443	98.5%
Turner	\$ 44,129	\$ 1,090	\$ 57	\$ 42,981	97.4%
Twiggs	\$ 49,505	\$ 2,838	\$ 159	\$ 46,507	93.9%
Union	\$ 303,309	\$ 14,424	\$ (1,721)	\$ 290,606	95.8%
Upson	\$ 164,846	\$ 7,326	\$ 9,262	\$ 148,258	89.9%
Walker	\$ 339,781	\$ 12,632	\$ 1,174	\$ 325,974	95.9%
Walton	\$ 688,021	\$ 4,446	\$ (877)	\$ 684,452	99.5%
Ware	\$ 159,595	\$ 4,724	\$ 389	\$ 154,483	96.8%
Warren	\$ 40,312	\$ 2,474	\$ (697)	\$ 38,535	95.6%
Washington	\$ 157,700	\$ 2,876	\$ 1,312	\$ 153,512	97.3%
Wayne	\$ 142,910	\$ 12,538	\$ 505	\$ 129,867	90.9%
Webster	\$ 14,095	\$ 362	\$ 47	\$ 13,686	97.1%
Wheeler	\$ 31,007	\$ 5,253	\$ 333	\$ 25,421	82.0%
White	\$ 226,491	\$ 3,593	\$ 193	\$ 222,706	98.3%
Whitfield	\$ 799,517	\$ 36,221	\$ 2,570	\$ 760,726	95.1%
Wilcox*	\$ 34,601	\$ 600	\$ 100	\$ 33,901	98.0%
Wilkes	\$ 83,836	\$ 2,165	\$ 5,239	\$ 76,432	91.2%
Wilkinson	\$ 85,588	\$ 3,945	\$ 405	\$ 81,239	94.9%
Worth*	\$ 102,855	\$ 1,500	\$ 400	\$ 100,955	98.2%
<b>State Total</b>	<b>\$80,475,849</b>	<b>\$ 2,751,939</b>	<b>\$ 1,196,154</b>	<b>\$ 76,527,756</b>	<b>95.1%</b>

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

# 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 in counties other than the county being reviewed. 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 counties have pursued removal of members of the board of tax assessors based on the findings of the Performance Review Board since

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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 taxpayers informed of the expected effect the revaluation will have upon property values.

The findings of the Performance Reviews have varied. Some have determined that counties are in compliance with state law, that the board of tax assessors has been diligent in establishing fair market values in an appropriate manner, are conscientious in following proper appraisal methodology, and work well with taxpayers and other county tax officials. Others have found dysfunctional boards who have established property values with no documentation to support their appraisals, without adherence to proper appeal procedures, that failed to apply proper appraisal practices and lack good customer service to taxpayers.

In addition to the Performance Reviews conducted pursuant to O.C.G.A. § 48-5-295.1 the Department, at the request of Governor Sonny Perdue, completed an investigation of the appraisal practices of the Hart County Board of Tax Assessors which was published July 11, 2007.

**Performance Reviews have been conducted thus far in the following counties:**

2000	2001	2003	2004	2005	2007	2007	2008
Floyd	Chatham	Douglas	Dade	Charlton	Bibb	Brantley	Jefferson
Murray	Upson	Johnson	Hart	Gilmer	Fulton	Crawford	
Stephens		Richmond	Liberty	Ware	Habersham	Telfair	
			Madison	Wheeler	Lamar		
					Morgan		
					Whitfield		



# 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 at the time the 2007 digest was approved was 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 assessed public utility values for 2007, 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.

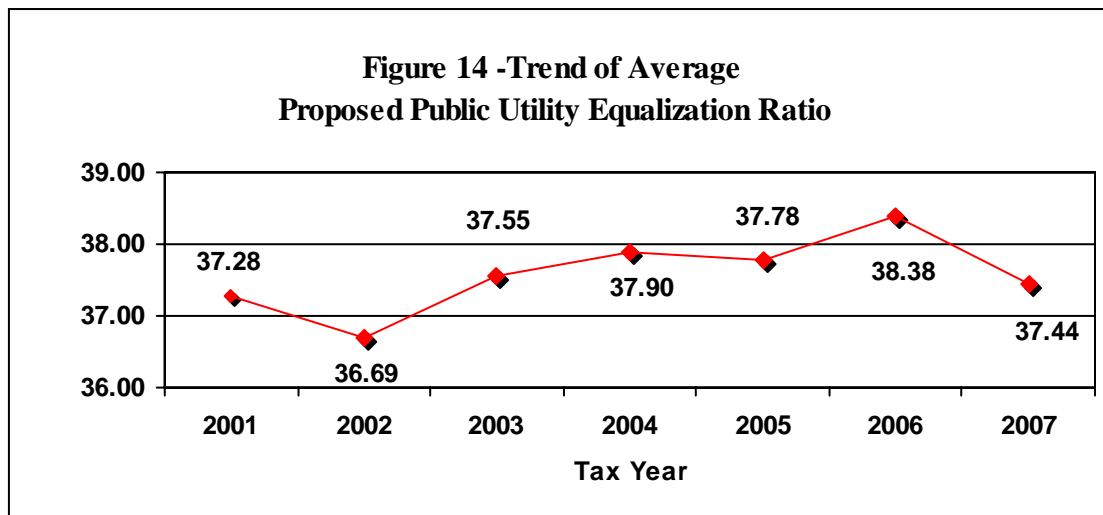
Once the State Board of Equalization approved these values, proposed equalization ratios and assessments were issued to the counties and utility companies. Each county board of tax assessors then determined the final assessment of utility properties by either accepting the State's proposed equalization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

The Department continues to be engaged in litigation as a result of public utility companies appealing their valuations. In 2005, the Department received a favorable ruling from the U.S. 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. This case was heard by the U. S. Supreme Court on November 5, 2007, and the judgment of the Court of Appeals for the Eleventh Circuit was reversed.

- Discussions with public utility industry representatives continued during 2007 in an attempt to reach a mutual understanding of appraisal methodologies so as to reduce the number of appeals and provide a uniform method of appraising property using the unit rule approach.

- The Department appraised these properties utilizing recognized and publicly available financial reference data to determine the reported net worth of public utility companies in an effort to eliminate bias, concerning the actual unit value of each company. These nationally recognized financial sources included Reuters, Standard & Poor's, Ibbotson, and Value Line, making the process less subjective and more transparent.
- The 2007 public utility digest was presented to the State Board of Equalization in September of 2007 and the Department continues to strive to complete this process by July 1 each year.

**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 since 2002. Furthermore, this type property, appraised by the Department, is being more closely assessed at the same level as those types of property appraised at the local county level.



**Table 7** on the next two pages shows each county 2006 proposed equalization ratio for assessment of the public utility properties

**Table 7 - 2006 Proposed Equalization Ratios for Public Utility Properties**

County	Proposed	County	Proposed	County	Proposed	County	Proposed
APPLING	37.49	CATOOSA	38.17	DODGE	39.16	GWINNETT	38.37
ATKINSON	35.57	CHARLTON	36.71	DOOLY	38.87	HABERSHAM	37.74
BACON	38.26	CHATHAM	39.43	DOUGHERTY	34.76	HALL	36.57
BAKER	35.17	CHATTAHOOCHEE	38.44	DOUGLAS	38.88	HANCOCK	36.39
BALDWIN	38.79	CHATTOOGA	38.21	EARLY	31.73	HARALSON	34.95
BANKS	36.47	CHEROKEE	3.64	ECHOLS	40.79	HARRIS	39.69
BARROW	38.15	CLARKE	39.92	EFFINGHAM	39.73	HART	37.38
BARTOW	38.49	CLAY	37.69	ELBERT	39.40	HEARD	39.41
BEN HILL	39.35	CLAYTON	38.24	EMANUEL	38.26	HENRY	38.46
BERRIEN	37.61	CLINCH	30.67	EVANS	39.73	HOUSTON	38.53
BIBB	33.64	COBB	38.58	FANNIN	37.10	IRWIN	38.25
BLECKLEY	36.02	COFFEE	37.98	FAYETTE	38.63	JACKSON	36.86
BRANTLEY	40.00	COLQUITT	38.98	FLOYD	38.69	JASPER	38.08
BROOKS	34.33	COLUMBIA	39.31	FORSYTH	38.04	JEFF DAVIS	36.85
BRYAN	39.73	COOK	39.07	FRANKLIN	37.83	JEFFERSON	36.69
BULLOCH	37.29	COWETA	36.80	FULTON	36.61	JENKINS	34.7
BURKE	38.97	CRAWFORD	32.15	GILMER	36.33	JOHNSON	35.46
BUTTS	38.69	CRISP	37.67	GLASCOCK	34.22	JONES	31.56
CALHOUN	33.14	DADE	39.96	GLYNN	38.07	LAMAR	36.51
CAMDEN	33.61	DAWSON	39.34	GORDON	36.5	LANIER	30.5
CANDLER	40.00	DECATUR	37.89	GRADY	38.76	LAURENS	35.28
CARROLL	38.54	DEKALB	38.00	GREENE	40.47	LEE	39.69

**Table 7 - 2006 Proposed Equalization Ratios for Public Utility Properties**

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
LIBERTY	36.42	NEWTON	38.36	SEMINOLE	38.24	TWIGGS	36.76
LINCOLN	40.10	OCONEE	39.44	SPALDING	36.05	UNION	40.14
LONG	32.28	OGLETHORPE	40.56	STEPHENS	38.2	UPSON	39.37
LOWNDES	37.84	PAULDING	39.63	STEWART	38.17	WALKER	37.99
LUMPKIN	37.14	PEACH	37.98	SUMTER	38.14	WALTON	37.98
MACON	39.51	PICKENS	39.86	TALBOT	37.36	WARE	36.71
MADISON	38.74	PIERCE	38.52	TALIAFERRO	39.10	WARREN	39.50
MARION	40.32	PIKE	36.18	TATNALL	34.13	WASHINGTON	36.99
MCDUFFIE	37.83	POLK	38.52	TAYLOR	37.80	WAYNE	34.69
MCINTOSH	32.42	PULASKI	39.35	TELFAIR	38.91	WEBSTER	33.18
MERIWETHER	38.12	PUTNAM	39.96	TERRELL	32.68	WHEELER	39.89
MILLER	39.01	QUITMAN	38.46	THOMAS	32.65	WHITE	37.47
MITCHELL	38.78	RABUN	34.91	TIFT	39.20	WHITFIELD	38.28
MONROE	35.29	RANDOLPH	40.00	TOOMBS	38.33	WILCOX	34.86
MONTGOMERY	35.95	RICHMOND	37.59	TOWNS	36.75	WILKES	38.83
MORGAN	32.48	ROCKDALE	37.59	TREUTLEN	39.57	WILKINSON	36.48
MURRAY	37.90	SCHLEY	34.51	TROUP	38.98	WORTH	35.80
MUSCOGEE	39.21	SCREVEN	38.74	TURNER	33.57		
						<b>AVERAGE</b>	<b>37.44</b>

# 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**<sup>11</sup> from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, in the same manner as any exemption for one class of taxpayers shifts the tax burden to another class of property owners.

In making application for preferential assessment, qualifying taxpayers must sign a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership are allowed, provided the property is transferred to another qualifying entity that agrees to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant has been 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.

**Table 8** beginning on the following page shows the total number of parcels and the total dollar tax shift, and the percentage change of each category since 1990. The number of parcels that were in the program was highest in 1996 and while the number of properties enrolled in this program have been steadily declining since that time, it is interesting to note that the total value eliminated and the resulting tax shift are almost at the same level due to the rising properties values across Georgia.

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**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, taxpayers in the preferential tax assessment program are afforded an exemption equal to the difference between an assessment of 40% of fair market value and 30% of fair market value, while the property of residential, commercial, industrial, and other classes of taxpayers is assessed at 40% of fair market value only. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

**Table 8 - 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	15.5	\$ 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	- 6.3
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
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	0.88
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
2006	11,168	-14.22	\$ 193,012,297	-0.89	\$ 4,175,105	- 2.24

**Table 9** illustrates a county-by-county breakdown of the preferential agricultural

**TABLE 9 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2006**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
APPLING	511	\$ 2,802,871	\$ 701	\$ 36,297	\$ 41,595	\$ 78,593
ATKINSON	79	\$ 1,384,382	\$ 346	\$ 19,813	\$ 18,477	\$ 38,636
BACON	147	\$ 1,458,588	\$ 365	\$ 18,800	\$ 19,691	\$ 38,856
BAKER	307	\$ 5,709,650	\$ 1,427	\$ 63,049	\$ 85,473	\$ 149,949
BALDWIN	6	\$ 161,640	\$ 40	\$ 1,422	\$ 2,355	\$ 3,817
BANKS	10	\$ 149,714	\$ 37	\$ 1,251	\$ 1,759	\$ 3,047
BARROW	1	\$ 6,552	\$ 2	\$ 63	\$ 121	\$ 186
BARTOW	40	\$ 584,828	\$ 146	\$ 4,846	\$ 11,042	\$ 16,034
BEN HILL	30	\$ 447,932	\$ 112	\$ 6,132	\$ 6,934	\$ 13,178
BERRIEN	92	\$ 2,291,935	\$ 573	\$ 41,255	\$ 32,087	\$ 73,915
BIBB	22	\$ 66,070	\$ 17	\$ 837	\$ 1,143	\$ 1,997
BLECKLEY	31	\$ 401,574	\$ 100	\$ 4,735	\$ 4,819	\$ 9,654
BRANTLEY	44	\$ 445,029	\$ 111	\$ 6,457	\$ 6,342	\$ 12,910
BROOKS	209	\$ 4,233,581	\$ 1,058	\$ 55,314	\$ 64,477	\$ 120,849
BRYAN	11	\$ 230,340	\$ 58	\$ 1,491	\$ 3,136	\$ 4,685
BULLOCH	10	\$ 238,730	\$ 60	\$ 2,060	\$ 2,457	\$ 4,577
BURKE	104	\$ 1,666,245	\$ 417	\$ 9,383	\$ 21,245	\$ 31,045
BUTTS	1	\$ 1,848	\$ -	\$ 29	\$ 32	\$ 61
CALHOUN	368	\$ 4,016,512	\$ 1,004	\$ 65,344	\$ 74,305	\$ 140,653
CAMDEN	20	\$ 403,579	\$ 101	\$ 4,843	\$ 5,953	\$ 10,897
CANDLER	47	\$ 520,779	\$ 130	\$ 7,103	\$ 6,899	\$ 14,132
CARROLL	31	\$ 446,106	\$ 112	\$ 2,900	\$ 8,075	\$ 11,087
CATOOSA	8	\$ 144,807	\$ 36	\$ 804	\$ 2,256	\$ 3,096

**TABLE 9 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2006**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
CHARLTON	22	\$ 366,491	\$ 92	\$ 7,150	\$ 6,103	\$ 13,345
CHATHAM	292	\$ 38,102,744	\$ 9,526	\$ -	\$ -	\$ 9,526
CHATTAHOOCHEE	8	\$ 80,677	\$ 20	\$ 461	\$ 1,323	\$ 1,804
CHATTOOGA	9	\$ 139,363	\$ 35	\$ 1,204	\$ 1,361	\$ 2,600
CHEROKEE	-	\$ -	\$ -	\$ -	\$ -	\$ -
CLARKE	-	\$ -	\$ -	\$ -	\$ -	\$ -
CLAY	45	\$ 472,744	\$ 118	\$ 8,427	\$ 5,673	\$ 14,218
CLAYTON	-	\$ -	\$ -	\$ -	\$ -	\$ -
CLINCH	201	\$ 1,228,777	\$ 307	\$ 19,943	\$ 24,576	\$ 44,826
COBB	-	\$ -	\$ -	\$ -	\$ -	\$ -
COFFEE	50	\$ 917,260	\$ 229	\$ 6,522	\$ 13,955	\$ 20,706
COLQUITT	36	\$ 523,740	\$ 131	\$ 7,652	\$ 4,537	\$ 12,320
COLUMBIA	19	\$ 405,181	\$ 101	\$ 3,120	\$ 6,961	\$ 10,182
COOK	19	\$ 697,087	\$ 174	\$ 6,668	\$ 9,864	\$ 16,706
COWETA	2	\$ 22,106	\$ 6	\$ 136	\$ 411	\$ 553
CRAWFORD	70	\$ 912,805	\$ 228	\$ 14,605	\$ 13,692	\$ 28,525
CRISP	86	\$ 1,111,131	\$ 278	\$ 12,278	\$ 18,799	\$ 31,355
DADE	23	\$ 357,006	\$ 89	\$ 1,599	\$ 4,463	\$ 6,151
DAWSON	-	\$ -	\$ -	\$ -	\$ -	\$ -
DECATUR	209	\$ 2,710,826	\$ 678	\$ 23,205	\$ 34,807	\$ 58,690
DEKALB	1	\$ 50,050	\$ 13	\$ 557	\$ 1,150	\$ 1,720
DODGE	90	\$ 1,753,704	\$ 438	\$ 15,959	\$ 17,011	\$ 33,408
DOOLY	146	\$ 2,097,700	\$ 524	\$ 34,549	\$ 31,344	\$ 66,417



**TABLE 9 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2006**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
DOUGHERTY	20	\$ 759,730	\$ 190	\$ 9,988	\$ 14,423	\$ 24,601
DOUGLAS	1	\$ 27,743	\$ 7	\$ 229	\$ 563	\$ 799
EARLY	565	\$ 4,433,565	\$ 1,108	\$ 62,139	\$ 77,587	\$ 140,834
ECHOLS	53	\$ 384,696	\$ 96	\$ 6,444	\$ 5,951	\$ 12,491
EFFINGHAM	1	\$ 85,687	\$ 21	\$ 836	\$ 1,435	\$ 2,292
ELBERT	15	\$ 526,583	\$ 132	\$ 4,276	\$ 8,548	\$ 12,956
EMANUEL	86	\$ 1,690,231	\$ 423	\$ 17,671	\$ 18,363	\$ 36,457
EVANS	148	\$ 2,119,450	\$ 530	\$ 14,675	\$ 24,374	\$ 39,579
FANNIN	-	\$ -	\$ -	\$ -	\$ -	\$ -
FAYETTE	-	\$ -	\$ -	\$ -	\$ -	\$ -
FLOYD	30	\$ 414,838	\$ 104	\$ 3,305	\$ 7,880	\$ 11,289
FORSYTH	2	\$ 49,270	\$ 12	\$ 211	\$ 817	\$ 1,040
FRANKLIN	1	\$ 22,927	\$ 6	\$ 140	\$ 289	\$ 435
FULTON	2	\$ 55,620	\$ 14	\$ 638	\$ 1,007	\$ 1,659
GILMER	1	\$ 10,920	\$ 3	\$ 66	\$ 168	\$ 237
GLASCOCK	127	\$ 949,382	\$ 237	\$ 17,431	\$ 14,440	\$ 32,108
GLYNN	2	\$ 53,170	\$ 13	\$ 312	\$ 863	\$ 1,188
GORDON	87	\$ 1,162,337	\$ 291	\$ 12,403	\$ 18,948	\$ 31,642
GRADY	203	\$ 5,914,741	\$ 1,479	\$ 57,681	\$ 69,794	\$ 128,954
GREENE	6	\$ 406,502	\$ 102	\$ 2,072	\$ 3,330	\$ 5,504
GWINNETT	-	\$ -	\$ -	\$ -	\$ -	\$ -
HABERSHAM	47	\$ 872,834	\$ 218	\$ 7,501	\$ 12,045	\$ 19,764
HALL	-	\$ -	\$ -	\$ -	\$ -	\$ -

**TABLE 9 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2006**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
HANCOCK	188	\$ 2,520,367	\$ 630	\$ 60,968	\$ 37,553	\$ 99,151
HARALSON	28	\$ 729,243	\$ 182	\$ 8,359	\$ 9,711	\$ 18,252
HARRIS	56	\$ 753,058	\$ 188	\$ 5,949	\$ 12,471	\$ 18,608
HART	14	\$ 364,067	\$ 91	\$ 1,578	\$ 4,635	\$ 6,304
HEARD	13	\$ 261,683	\$ 65	\$ 2,086	\$ 4,018	\$ 6,169
HENRY	3	\$ 59,720	\$ 15	\$ 669	\$ 1,377	\$ 2,061
HOUSTON	20	\$ 1,194,587	\$ 299	\$ 11,134	\$ 14,932	\$ 26,365
IRWIN	363	\$ 3,618,044	\$ 905	\$ 46,637	\$ 60,385	\$ 107,927
JACKSON	10	\$ 125,687	\$ 31	\$ 1,107	\$ 2,375	\$ 3,513
JASPER	11	\$ 805,560	\$ 201	\$ 10,152	\$ 12,696	\$ 23,049
JEFF DAVIS	97	\$ 1,287,110	\$ 322	\$ 15,414	\$ 16,411	\$ 32,147
JEFFERSON	60	\$ 1,714,871	\$ 429	\$ 21,642	\$ 22,722	\$ 44,793
JENKINS	363	\$ 3,467,860	\$ 867	\$ 54,619	\$ 36,413	\$ 91,899
JOHNSON	17	\$ 296,274	\$ 74	\$ 4,096	\$ 3,533	\$ 7,703
JONES	5	\$ 40,218	\$ 10	\$ 592	\$ 665	\$ 1,267
LAMAR	9	\$ 455,389	\$ 114	\$ 4,072	\$ 7,286	\$ 11,472
LANIER	188	\$ 1,378,981	\$ 345	\$ 25,828	\$ 23,663	\$ 49,836
LAURENS	74	\$ 1,336,177	\$ 334	\$ 8,426	\$ 15,961	\$ 24,721
LEE	21	\$ 908,700	\$ 227	\$ 11,600	\$ 13,403	\$ 25,230
LIBERTY	28	\$ 334,688	\$ 84	\$ 4,245	\$ 5,355	\$ 9,684
LINCOLN	8	\$ 177,780	\$ 44	\$ 1,849	\$ 2,281	\$ 4,174
LONG	81	\$ 908,314	\$ 227	\$ 16,640	\$ 14,261	\$ 31,128
LOWNDES	-	\$ -	\$ -	\$ -	\$ -	\$ -

**TABLE 9 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2006**

COUNTY	PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
LUMPKIN	1	\$ 12,401	\$ 3	\$ 103	\$ 176	\$ 282
MACON	84	\$ 1,491,423	\$ 373	\$ 17,196	\$ 26,846	\$ 44,415
MADISON	59	\$ 859,360	\$ 215	\$ 10,123	\$ 14,601	\$ 24,939
MARION	79	\$ 1,443,617	\$ 361	\$ 10,616	\$ 24,181	\$ 35,158
MCDUFFIE	31	\$ 643,666	\$ 161	\$ 5,021	\$ 9,848	\$ 15,030
MCINTOSH	9	\$ 175,672	\$ 44	\$ 1,845	\$ 2,240	\$ 4,129
MERIWETHER	27	\$ 1,042,963	\$ 261	\$ 13,559	\$ 18,773	\$ 32,593
MILLER	55	\$ 89046	\$ 223	\$ 15,853	\$ 12,677	\$ 28,753
MITCHELL	85	\$ 2,438,407	\$ 610	\$ 42,280	\$ 30,034	\$ 72,924
MONROE	5	\$ 84,349	\$ 21	\$ 945	\$ 1,139	\$ 2,105
MONTGOMERY	66	\$ 576,150	\$ 144	\$ 7,463	\$ 7,963	\$ 15,570
MORGAN	9	\$ 218,505	\$ 55	\$ 2,338	\$ 3,493	\$ 5,886
MURRAY	19	\$ 183,689	\$ 46	\$ 1,175	\$ 2,847	\$ 4,068
MUSCOGEE	10	\$ 90,286	\$ 23	\$ -	\$ 2,110	\$ 2,133
NEWTON	-	\$ -	\$ -	\$ -	\$ -	\$ -
OCONEE	-	\$ -	\$ -	\$ -	\$ -	\$ -
OGLETHORPE	52	\$ 1,997,221	\$ 499	\$ 17,606	\$ 31,956	\$ 50,061
PAULDING	1	\$ 344,249	\$ 86	\$ 2,410	\$ 5,841	\$ 8,337
PEACH	17	\$ 225,070	\$ 56	\$ 3,235	\$ 3,480	\$ 6,771
PICKENS	9	\$ 178,814	\$ 45	\$ 1,119	\$ 2,722	\$ 3,886
PIERCE	142	\$ 1,437,657	\$ 359	\$ 9,367	\$ 22,816	\$ 32,542
PIKE	-	\$ -	\$ -	\$ -	\$ -	\$ -
POLK	3	\$ 26,111	\$ 7	\$ 261	\$ 399	\$ 667

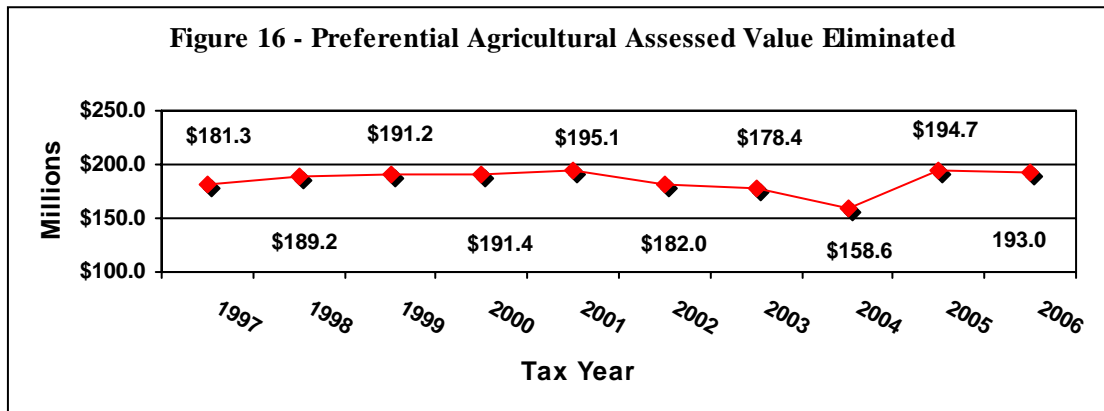
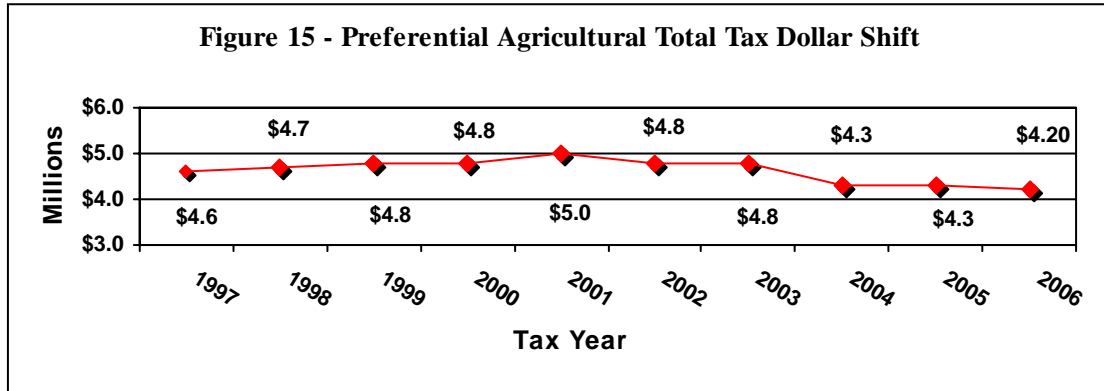
**TABLE 9 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2006**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
PULASKI	52	\$ 888,594	\$ 222	\$ 9,961	\$ 10,979	\$ 21,162
PUTNAM	4	\$ 295,564	\$ 74	\$ 2,467	\$ 2,998	\$ 5,539
QUITMAN	14	\$ 107,577	\$ 27	\$ 1,506	\$ 1,423	\$ 2,956
RABUN	-	\$ -	\$ -	\$ -	\$ -	\$ -
RANDOLPH	114	\$ 1,898,210	\$ 475	\$ 15,432	\$ 27,277	\$ 43,184
RICHMOND	11	\$ 74,105	\$ 19	\$ 585	\$ 1,380	\$ 1,984
ROCKDALE	38	\$ 602,606	\$ 151	\$ 8,937	\$ 12,655	\$ 21,743
SCHLEY	148	\$ 1,691,176	\$ 423	\$ 19,635	\$ 32,099	\$ 52,157
SCREVEN	402	\$ 8,730,932	\$ 2,183	\$ 71,620	\$ 90,138	\$ 163,941
SEMINOLE	74	\$ 1,333,331	\$ 333	\$ 18,829	\$ 17,100	\$ 36,262
SPALDING	15	\$ 161,616	\$ 40	\$ 2,164	\$ 3,042	\$ 5,246
STEPHENS	-	\$ -	\$ -	\$ -	\$ -	\$ -
STEWART	76	\$ 887,893	\$ 222	\$ 12,090	\$ 11,669	\$ 23,981
SUMTER	121	\$ 2,765,444	\$ 691	\$ 28,857	\$ 48,782	\$ 78,330
TALBOT	32	\$ 639,829	\$ 160	\$ 10,269	\$ 8,816	\$ 19,245
TALIAFERRO	115	\$ 1,217,130	\$ 304	\$ 21,824	\$ 14,727	\$ 36,855
TATTNALL	228	\$ 2,565,840	\$ 641	\$ 40,232	\$ 33,533	\$ 74,406
TAYLOR	44	\$ 476,518	\$ 119	\$ 4,393	\$ 7,024	\$ 11,536
TELFAIR	276	\$ 3,346,192	\$ 837	\$ 30,236	\$ 47,191	\$ 78,264
TERRELL	58	\$ 1,340,725	\$ 335	\$ 22,658	\$ 23,637	\$ 46,630
THOMAS	33	\$ 2,891,993	\$ 723	\$ 13,870	\$ 40,372	\$ 54,965
TIFT	1	\$ 11,300	\$ 3	\$ 117	\$ 163	\$ 283
TOOMBS	214	\$ 2,170,432	\$ 543	\$ 10,665	\$ 25,410	\$ 36,618

**TABLE 9 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2006**

COUNTY	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
TOWNS	-	\$ -	\$ -	\$ -	\$ -	\$ -
TREUTLEN	40	\$ 850,750	\$ 213	\$ 10,226	\$ 10,209	\$ 20,648
TROUP	41	\$ 693,879	\$ 173	\$ 7,327	\$ 13,080	\$ 20,580
TURNER	45	\$ 794,236	\$ 199	\$ 15,877	\$ 10,722	\$ 26,798
TWIGGS	27	\$ 229,164	\$ 57	\$ 3,708	\$ 4,583	\$ 8,348
UNION	2	\$ 65,304	\$ 16	\$ 333	\$ 584	\$ 933
UPSON	2	\$ 173,523	\$ 43	\$ 2,221	\$ 2,488	\$ 4,752
WALKER	19	\$ 331,636	\$ 83	\$ 1,503	\$ 5,820	\$ 7,406
WALTON	10	\$ 298,494	\$ 75	\$ 3,004	\$ 5,952	\$ 9,031
WARE	363	\$ 1,873,131	\$ 468	\$ 31,469	\$ 28,586	\$ 60,523
WARREN	94	\$ 1,811,503	\$ 453	\$ 20,379	\$ 34,871	\$ 55,703
WASHINGTON	88	\$ 1,907,501	\$ 477	\$ 16,939	\$ 38,507	\$ 55,923
WAYNE	234	\$ 1,529,893	\$ 382	\$ 26,773	\$ 30,598	\$ 57,753
WEBSTER	144	\$ 1,274,932	\$ 319	\$ 21,704	\$ 26,340	\$ 48,363
WHEELER	163	\$ 2,211,105	\$ 553	\$ 36,234	\$ 27,639	\$ 64,426
WHITE	4	\$ 51,721	\$ 13	\$ 424	\$ 713	\$ 1,150
WHITFIELD	15	\$ 211,737	\$ 53	\$ 1,157	\$ 3,374	\$ 4,584
WILCOX	304	\$ 2,604,144	\$ 651	\$ 47,526	\$ 32,838	\$ 81,015
WILKES	102	\$ 2,238,261	\$ 560	\$ 19,891	\$ 32,880	\$ 53,331
WILKINSON	30	\$ 857,525	\$ 214	\$ 11,525	\$ 15,710	\$ 27,449
WORTH	97	\$ 2,105,707	\$ 526	\$ 24,553	\$ 31,586	\$ 56,665
<b>TOTAL</b>	<b>11,168</b>	<b>\$ 193,012,297</b>	<b>\$ 48,255</b>	<b>\$ 1,865,578</b>	<b>\$ 2,261,272</b>	<b>\$ 4,175,105</b>

Figures 15 and 16 below illustrate the amount of revenue shift and 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. It is based upon 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’ tax savings are 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 10** 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 amount in these 10 counties accounts for approximately 25% of the total amount of tax shift statewide.

**TABLE 10 – CONSERVATION USE FISCAL IMPACT**

COUNTY NAME	REAL PARCEL	TOTAL VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
MORGAN	1,487	\$ 214,445,501	\$ 53,611	\$ 2,294,567	\$ 3,427,911	\$ 5,776,089
CHEROKEE	1,750	\$ 220,971,080	\$ 55,243	\$ 1,004,756	\$ 4,187,402	\$ 5,247,401
OCONEE	1,524	\$ 182,634,626	\$ 45,659	\$ 1,507,249	\$ 3,232,633	\$ 4,785,541
FORSYTH	709	\$ 205,662,040	\$ 51,416	\$ 880,234	\$ 3,411,111	\$ 4,342,761
HALL	1,985	\$ 176,086,944	\$ 44,022	\$ 1,229,087	\$ 3,004,527	\$ 4,277,636
WALTON	902	\$ 142,677,143	\$ 35,669	\$ 1,433,893	\$ 2,775,825	\$ 4,245,387
GWINNETT	1,135	\$ 131,352,952	\$ 32,838	\$ 1,376,579	\$ 2,676,353	\$ 4,085,770
JASPER	1,309	\$ 142,526,569	\$ 35,632	\$ 1,794,506	\$ 2,246,219	\$ 4,076,357
PAULDING	1,173	\$ 164,341,532	\$ 41,085	\$ 1,150,391	\$ 2,788,218	\$ 3,979,694
NEWTON	953	\$ 125,195,325	\$ 31,299	\$ 1,218,151	\$ 2,398,247	\$ 3,647,697

**Table 11** 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 11 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2006**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
APPLING	46	\$ 263,093	\$ 66	\$ 3,407	\$ 3,904	\$ 7,377
ATKINSON	817	\$ 15,060,990	\$ 3,765	\$ 215,553	\$ 201,019	\$ 420,337
BACON	192	\$ 2,628,496	\$ 657	\$ 33,879	\$ 35,485	\$ 70,021
BAKER	19	\$ 842,601	\$ 211	\$ 9,302	\$ 12,614	\$ 22,127
BALDWIN	598	\$ 20,857,080	\$ 5,214	\$ 183,542	\$ 303,888	\$ 492,644
BANKS	1,215	\$ 118,468,884	\$ 29,617	\$ 989,571	\$ 1,392,009	\$ 2,411,197
BARROW	1,316	\$ 100,142,250	\$ 25,036	\$ 960,502	\$ 1,852,632	\$ 2,838,170
BARTOW	925	\$ 31,335,644	\$ 7,834	\$ 261,689	\$ 569,779	\$ 839,302
BEN HILL	270	\$ 7,714,853	\$ 1,929	\$ 105,616	\$ 119,426	\$ 226,971
BERRIEN	1,355	\$ 69,368,812	\$ 17,342	\$ 1,248,639	\$ 971,163	\$ 2,237,144
BIBB	198	\$ 3,179,248	\$ 795	\$ 40,294	\$ 54,998	\$ 96,087
BLECKLEY	409	\$ 6,285,790	\$ 1,571	\$ 74,109	\$ 75,429	\$ 151,109
BRANTLEY	479	\$ 9,105,314	\$ 2,276	\$ 132,392	\$ 129,751	\$ 264,419
BROOKS	848	\$ 46,155,425	\$ 11,539	\$ 603,034	\$ 702,947	\$ 1,317,520
BRYAN	255	\$ 13,165,172	\$ 3,291	\$ 84,452	\$ 179,231	\$ 266,974
BULLOCH	2,008	\$ 47,555,200	\$ 11,889	\$ 410,401	\$ 489,343	\$ 911,633
BURKE	1,386	\$ 60,376,271	\$ 15,094	\$ 340,101	\$ 769,797	\$ 1,124,992
BUTTS	1,081	\$ 95,856,238	\$ 23,964	\$ 1,480,212	\$ 1,681,318	\$ 3,185,494
CALHOUN	52	\$ 541,841	\$ 135	\$ 8,810	\$ 10,024	\$ 18,969
CAMDEN	227	\$ 8,837,168	\$ 2,209	\$ 106,046	\$ 130,348	\$ 238,603
CANDLER	754	\$ 17,577,265	\$ 4,394	\$ 239,850	\$ 232,846	\$ 477,090
CARROLL	1,899	\$ 52,937,084	\$ 13,234	\$ 343,658	\$ 949,253	\$ 1,306,145
CATOOSA	385	\$ 28,771,730	\$ 7,193	\$ 159,654	\$ 448,206	\$ 615,053
CHARLTON	500	\$ 12,269,423	\$ 3,067	\$ 239,376	\$ 204,310	\$ 446,753
CHATHAM	86	\$ 47,632,559	\$ 11,908	\$ 516,194	\$ 753,404	\$ 1,281,506
CHATTAHOOCHEE	42	\$ 1,077,522	\$ 269	\$ 6,153	\$ 17,671	\$ 24,093
CHATTOOGA	826	\$ 37,468,228	\$ 9,367	\$ 324,617	\$ 362,759	\$ 696,743



**TABLE 11 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2006**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
CHEROKEE	1,750	\$ 220,971,080	\$ 55,243	\$ 1,004,756	\$ 4,187,402	\$ 5,247,401
CLARKE	230	\$ 22,033,495	\$ 5,508	\$ 282,029	\$ 440,670	\$ 728,207
CLAY	368	\$ 11,112,675	\$ 2,778	\$ 198,095	\$ 133,352	\$ 334,225
CLAYTON	104	\$ 5,587,481	\$ 1,397	\$ 48,969	\$ 111,750	\$ 162,116
CLINCH	-	\$ -	\$ -	\$ -	\$ -	\$ -
COBB	567	\$ 86,217,002	\$ 21,554	\$ 606,513	\$ 1,625,941	\$ 2,254,008
COFFEE	1,663	\$ 82,162,056	\$ 20,541	\$ 584,172	\$ 1,250,014	\$ 1,854,727
COLQUITT	1,412	\$ 9,382,028	\$ 2,346	\$ 137,023	\$ 81,267	\$ 220,636
COLUMBIA	3,481	\$ 60,986,025	\$ 15,247	\$ 469,592	\$ 1,047,740	\$ 1,532,579
COOK	843	\$ 54,044,067	\$ 13,511	\$ 516,932	\$ 764,724	\$ 1,295,167
COWETA	2,069	\$ 137,063,834	\$ 34,266	\$ 844,115	\$ 2,548,017	\$ 3,426,398
CRAWFORD	370	\$ 7,500,198	\$ 1,875	\$ 120,056	\$ 112,503	\$ 234,434
CRISP	739	\$ 28,702,260	\$ 7,176	\$ 317,160	\$ 485,614	\$ 809,950
DADE	294	\$ 18,738,122	\$ 4,685	\$ 84,135	\$ 234,227	\$ 323,047
DAWSON	679	\$ 92,333,891	\$ 23,083	\$ 751,413	\$ 1,296,922	\$ 2,071,418
DECATUR	984	\$ 40,343,676	\$ 10,086	\$ 345,342	\$ 518,013	\$ 873,441
DEKALB	13	\$ 615,891	\$ 154	\$ 6,849	\$ 14,153	\$ 21,156
DODGE	1,212	\$ 47,282,557	\$ 11,821	\$ 430,271	\$ 458,641	\$ 900,733
DOOLY	1,036	\$ 24,442,782	\$ 6,111	\$ 402,573	\$ 365,224	\$ 773,908
DOUGHERTY	84	\$ 3,891,096	\$ 973	\$ 51,156	\$ 73,869	\$ 125,998
DOUGLAS	261	\$ 16,432,442	\$ 4,108	\$ 135,403	\$ 333,579	\$ 473,090
EARLY	38	\$ 328,579	\$ 82	\$ 4,600	\$ 5,750	\$ 10,432
ECHOLS	175	\$ 5,527,114	\$ 1,382	\$ 92,579	\$ 85,504	\$ 179,465
EFFINGHAM	1,122	\$ 28,486,062	\$ 7,122	\$ 277,910	\$ 477,085	\$ 762,117
ELBERT	1,083	\$ 42,178,382	\$ 10,545	\$ 342,639	\$ 684,682	\$ 1,037,866
EMANUEL	1,499	\$ 50,061,775	\$ 12,515	\$ 523,396	\$ 543,871	\$ 1,079,782
EVANS	89	\$ 3,027,215	\$ 757	\$ 21,178	\$ 34,813	\$ 56,748

**TABLE 11 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2006**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
FANNIN	1,074	\$ 50,972,709	\$ 12,743	\$ 304,256	\$ 711,069	\$ 1,028,068
FAYETTE	419	\$ 35,390,706	\$ 8,848	\$ 273,536	\$ 783,904	\$ 1,066,288
FLOYD	1,488	\$ 48,679,892	\$ 12,170	\$ 387,881	\$ 922,935	\$ 1,322,986
FORSYTH	709	\$ 205,662,040	\$ 51,416	\$ 880,234	\$ 3,411,111	\$ 4,342,761
FRANKLIN	1,985	\$ 183,765,091	\$ 45,941	\$ 1,128,514	\$ 2,319,115	\$ 3,493,570
FULTON	440	\$ 36,954,960	\$ 9,239	\$ 423,873	\$ 659,000	\$ 1,092,112
GILMER	1,558	\$ 151,441,044	\$ 37,860	\$ 910,615	\$ 2,332,192	\$ 3,280,667
GLASCOCK	64	\$ 749,998	\$ 187	\$ 13,770	\$ 11,407	\$ 25,364
GLYNN	107	\$ 19,283,930	\$ 4,821	\$ 113,004	\$ 312,848	\$ 430,673
GORDON	1,749	\$ 87,350,067	\$ 21,838	\$ 932,113	\$ 1,413,540	\$ 2,367,491
GRADY	1,138	\$ 99,534,610	\$ 24,884	\$ 970,662	\$ 1,174,508	\$ 2,170,054
GREENE	871	\$ 79,693,461	\$ 19,923	\$ 406,277	\$ 652,849	\$ 1,079,049
GWINNETT	1,135	\$ 131,352,952	\$ 32,838	\$ 1,376,579	\$ 2,676,353	\$ 4,085,770
HABERSHAM	1,238	\$ 107,439,432	\$ 26,860	\$ 919,319	\$ 1,482,664	\$ 2,428,843
HALL	1,985	\$ 176,086,944	\$ 44,022	\$ 1,229,087	\$ 3,004,527	\$ 4,277,636
HANCOCK	873	\$ 19,909,956	\$ 4,977	\$ 481,622	\$ 296,658	\$ 783,257
HARALSON	922	\$ 42,661,387	\$ 10,665	\$ 489,562	\$ 567,051	\$ 1,067,278
HARRIS	529	\$ 14,995,557	\$ 3,749	\$ 118,465	\$ 248,326	\$ 370,540
HART	1,117	\$ 83,618,999	\$ 20,905	\$ 362,405	\$ 1,064,637	\$ 1,447,947
HEARD	991	\$ 39,094,588	\$ 9,774	\$ 311,584	\$ 600,219	\$ 921,577
HENRY	1,238	\$ 85,523,240	\$ 21,381	\$ 952,787	\$ 1,972,166	\$ 2,946,334
HOUSTON	486	\$ 72,013,413	\$ 18,003	\$ 671,165	\$ 900,168	\$ 1,589,336
IRWIN	722	\$ 18,582,919	\$ 4,646	\$ 239,534	\$ 310,149	\$ 554,329
JACKSON	1,708	\$ 100,444,543	\$ 25,111	\$ 882,216	\$ 1,854,336	\$ 2,761,663
JASPER	1,309	\$ 142,526,569	\$ 35,632	\$ 1,794,506	\$ 2,246,219	\$ 4,076,357
JEFF DAVIS	44	\$ 472,507	\$ 118	\$ 5,659	\$ 6,024	\$ 11,801

**TABLE 11 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX YEAR 2006**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
JEFFERSON	1,263	\$ 62,632,362	\$ 15,658	\$ 790,420	\$ 829,879	\$ 1,635,957
JENKINS	16	\$ 413,044	\$ 103	\$ 6,505	\$ 4,337	\$ 10,945
JOHNSON	936	\$ 25,662,901	\$ 6,416	\$ 354,764	\$ 306,004	\$ 667,184
JONES	620	\$ 23,254,329	\$ 5,814	\$ 342,536	\$ 384,580	\$ 732,930
LAMAR	638	\$ 31,520,845	\$ 7,880	\$ 281,859	\$ 504,334	\$ 794,073
LANIER	15	\$ 28,094	\$ 7	\$ 526	\$ 482	\$ 1,015
LAURENS	1,701	\$ 56,065,493	\$ 14,016	\$ 353,549	\$ 669,438	\$ 1,037,003
LEE	391	\$ 54,491,996	\$ 13,623	\$ 695,645	\$ 803,757	\$ 1,513,025
LIBERTY	92	\$ 3,300,181	\$ 825	\$ 41,859	\$ 52,803	\$ 95,487
LINCOLN	741	\$ 29,797,835	\$ 7,449	\$ 309,897	\$ 382,396	\$ 699,742
LONG	175	\$ 2,026,989	\$ 507	\$ 37,134	\$ 31,824	\$ 69,465
LOWNDES	837	\$ 29,570,941	\$ 7,393	\$ 261,999	\$ 447,970	\$ 717,362
LUMPKIN	1,140	\$ 115,718,105	\$ 28,930	\$ 965,985	\$ 1,642,040	\$ 2,636,955
MACON	937	\$ 39,060,350	\$ 9,765	\$ 450,921	\$ 703,086	\$ 1,163,772
MADISON	1,731	\$ 49,412,782	\$ 12,353	\$ 582,755	\$ 839,523	\$ 1,434,631
MARION	536	\$ 17,631,298	\$ 4,408	\$ 129,661	\$ 295,324	\$ 429,393
MCDUFFIE	554	\$ 22,552,361	\$ 5,638	\$ 175,943	\$ 345,051	\$ 526,632
MCINTOSH	138	\$ 9,433,109	\$ 2,358	\$ 99,048	\$ 120,272	\$ 221,678
MERIWETHER	1,834	\$ 105,981,293	\$ 26,495	\$ 1,377,757	\$ 1,907,663	\$ 3,311,915
MILLER	502	\$ 16,146,033	\$ 4,037	\$ 287,512	\$ 229,920	\$ 521,469
MITCHELL	1,320	\$ 99,554,833	\$ 24,889	\$ 1,726,181	\$ 1,242,174	\$ 2,993,244
MONROE	684	\$ 36,137,404	\$ 9,034	\$ 404,739	\$ 487,855	\$ 901,628
MONTGOMERY	633	\$ 10,819,120	\$ 2,705	\$ 140,067	\$ 150,256	\$ 293,028
MORGAN	1,487	\$ 214,445,501	\$ 53,611	\$ 2,294,567	\$ 3,427,911	\$ 5,776,089
MURRAY	357	\$ 12,773,632	\$ 3,193	\$ 81,835	\$ 197,991	\$ 283,019
MUSCOGEE	84	\$ 4,973,390	\$ 1,243	\$ -	\$ 116,228	\$ 117,471
NEWTON	953	\$ 125,195,325	\$ 31,299	\$ 1,218,151	\$ 2,398,247	\$ 3,647,697

**TABLE 11 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX  
YEAR 2006**

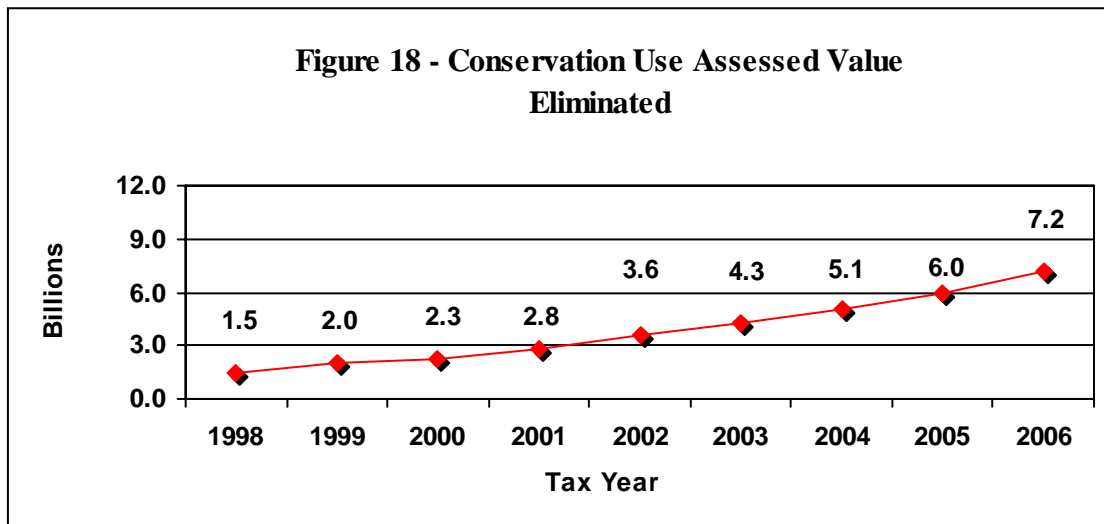
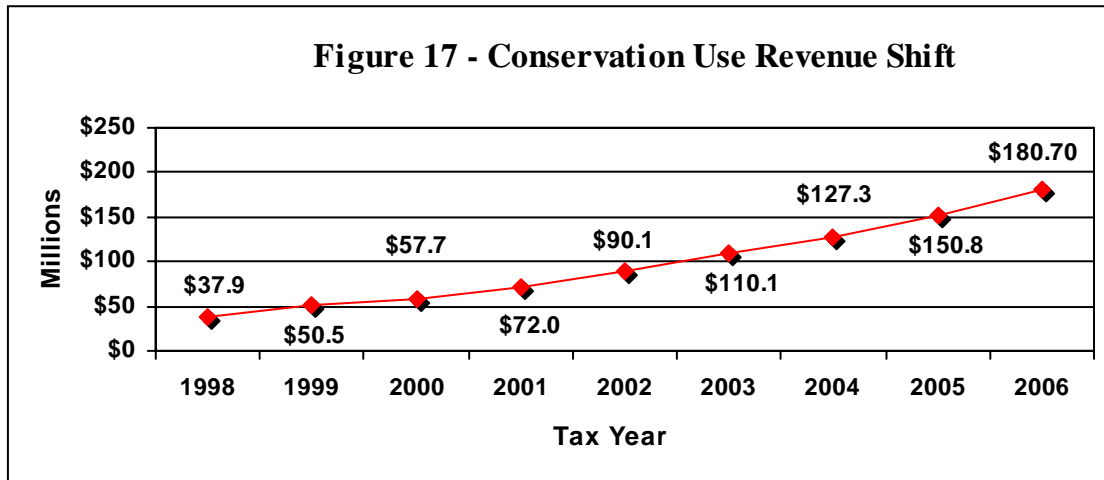
COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
OCONEE	1,524	\$ 182,634,626	\$ 45,659	\$ 1,507,249	\$ 3,232,633	\$ 4,785,541
OGLETHORPE	1,206	\$ 77,666,629	\$ 19,417	\$ 685,369	\$ 1,242,666	\$ 1,947,452
PAULDING	1,173	\$ 164,341,532	\$ 41,085	\$ 1,150,391	\$ 2,788,218	\$ 3,979,694
PEACH	279	\$ 14,244,405	\$ 3,561	\$ 204,763	\$ 220,247	\$ 428,571
PICKENS	456	\$ 34,011,703	\$ 8,503	\$ 212,913	\$ 517,658	\$ 739,074
PIERCE	666	\$ 12,843,110	\$ 3,211	\$ 83,683	\$ 203,820	\$ 290,714
PIKE	1,260	\$ 70,365,283	\$ 17,591	\$ 900,676	\$ 1,125,352	\$ 2,043,619
POLK	782	\$ 26,490,225	\$ 6,623	\$ 265,240	\$ 404,771	\$ 676,634
PULASKI	399	\$ 11,013,586	\$ 2,753	\$ 123,462	\$ 136,073	\$ 262,288
PUTNAM	427	\$ 50,243,706	\$ 12,561	\$ 419,334	\$ 509,622	\$ 941,517
QUITMAN	191	\$ 10,941,722	\$ 2,735	\$ 153,184	\$ 144,704	\$ 300,623
RABUN	522	\$ 36,006,172	\$ 9,002	\$ 342,959	\$ 291,578	\$ 643,539
RANDOLPH	693	\$ 32,787,969	\$ 8,197	\$ 266,568	\$ 471,163	\$ 745,928
RICHMOND	100	\$ 3,467,483	\$ 867	\$ 27,390	\$ 64,551	\$ 92,808
ROCKDALE	219	\$ 14,134,249	\$ 3,534	\$ 209,611	\$ 296,819	\$ 509,964
SCHLEY	63	\$ 711,759	\$ 178	\$ 8,264	\$ 13,509	\$ 21,951
SCREVEN	481	\$ 28,920,791	\$ 7,230	\$ 237,237	\$ 298,578	\$ 543,045
SEMINOLE	496	\$ 19,486,685	\$ 4,872	\$ 275,191	\$ 249,917	\$ 529,980
SPALDING	854	\$ 49,686,963	\$ 12,422	\$ 665,308	\$ 935,109	\$ 1,612,839
STEPHENS	404	\$ 16,471,590	\$ 4,118	\$ 163,728	\$ 278,370	\$ 446,216
STEWART	211	\$ 6,214,871	\$ 1,554	\$ 84,628	\$ 81,676	\$ 167,858
SUMTER	970	\$ 56,037,252	\$ 14,009	\$ 584,377	\$ 988,497	\$ 1,586,883
TALBOT	1,218	\$ 41,195,529	\$ 10,299	\$ 661,188	\$ 567,633	\$ 1,239,120
TALIAFERRO	315	\$ 12,932,887	\$ 3,233	\$ 231,918	\$ 156,488	\$ 391,639
TATTNALL	793	\$ 17,192,008	\$ 4,298	\$ 269,571	\$ 224,682	\$ 498,551
TAYLOR	880	\$ 19,345,394	\$ 4,836	\$ 178,419	\$ 285,151	\$ 468,406
TELFAIR	463	\$ 14,242,843	\$ 3,561	\$ 128,698	\$ 200,867	\$ 333,126

**TABLE 11 – CONSERVATION USE VALUATION ASSESSMENT FOR TAX  
YEAR 2006**

COUNTY	REAL PARCEL	ASSESSED VALUE ELIMINATED	STATE TAX SHIFT	COUNTY TAX SHIFT	SCHOOL TAX SHIFT	TOTAL TAX SHIFT
TERRELL	998	\$ 49,902,734	\$ 12,476	\$ 843,356	\$ 879,785	\$ 1,735,617
THOMAS	862	\$ 63,008,203	\$ 15,752	\$ 302,627	\$ 879,094	\$ 1,197,473
TIFT	908	\$ 60,991,564	\$ 15,248	\$ 633,702	\$ 882,182	\$ 1,531,132
TOOMBS	87	\$ 2,051,914	\$ 513	\$ 9,996	\$ 24,123	\$ 34,632
TOWNS	347	\$ 54,851,453	\$ 13,713	\$ 259,612	\$ 212,714	\$ 486,039
TREUTLEN	464	\$ 18,622,949	\$ 4,656	\$ 223,498	\$ 223,475	\$ 451,629
TROUP	965	\$ 49,795,404	\$ 12,449	\$ 525,839	\$ 938,643	\$ 1,476,931
TURNER	1,082	\$ 35,642,053	\$ 8,911	\$ 712,485	\$ 481,168	\$ 1,202,564
TWIGGS	714	\$ 9,286,499	\$ 2,322	\$ 150,256	\$ 185,730	\$ 338,308
UNION	939	\$ 106,490,406	\$ 26,623	\$ 543,101	\$ 953,089	\$ 1,522,813
UPSON	886	\$ 31,631,685	\$ 7,908	\$ 404,886	\$ 453,598	\$ 866,392
WALKER	772	\$ 29,971,953	\$ 7,493	\$ 135,878	\$ 526,008	\$ 669,379
WALTON	902	\$ 142,677,143	\$ 35,669	\$ 1,433,893	\$ 2,775,825	\$ 4,245,387
WARE	29	\$ 140,537	\$ 35	\$ 2,361	\$ 2,145	\$ 4,541
WARREN	409	\$ 18,012,587	\$ 4,503	\$ 202,642	\$ 346,742	\$ 553,887
WASHINGTON	904	\$ 33,726,586	\$ 8,432	\$ 299,492	\$ 680,839	\$ 988,763
WAYNE	772	\$ 10,772,751	\$ 2,693	\$ 188,523	\$ 215,455	\$ 406,671
WEBSTER	116	\$ 1,268,193	\$ 317	\$ 21,590	\$ 26,201	\$ 48,108
WHEELER	492	\$ 14,602,250	\$ 3,651	\$ 239,514	\$ 182,528	\$ 425,693
WHITE	967	\$ 72,713,016	\$ 18,178	\$ 595,520	\$ 1,003,003	\$ 1,616,701
WHITFIELD	420	\$ 15,716,650	\$ 3,929	\$ 85,907	\$ 250,429	\$ 340,265
WILCOX	797	\$ 11,908,514	\$ 2,977	\$ 217,330	\$ 150,166	\$ 370,473
WILKES	1,173	\$ 55,135,567	\$ 13,784	\$ 490,180	\$ 809,941	\$ 1,313,905
WILKINSON	593	\$ 15,556,835	\$ 3,889	\$ 209,084	\$ 285,001	\$ 497,974
WORTH	1,665	\$ 77,190,948	\$ 19,298	\$ 900,046	\$ 1,157,864	\$ 2,077,208
<b>TOTAL</b>	<b>121,875</b>	<b>\$ 7,193,026,392</b>	<b>\$ 1,798,260</b>	<b>\$ 67,383,586</b>	<b>\$ 111,480,301</b>	<b>\$ 180,662,147</b>

**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 is assessed at fair market value only. As a consequence, these other classes of taxpayers are bearing more of the tax burden.

Figures 17 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.



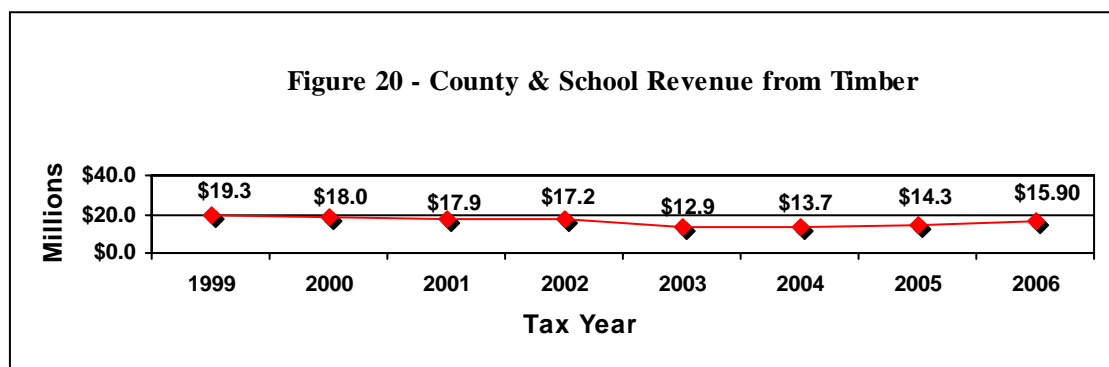
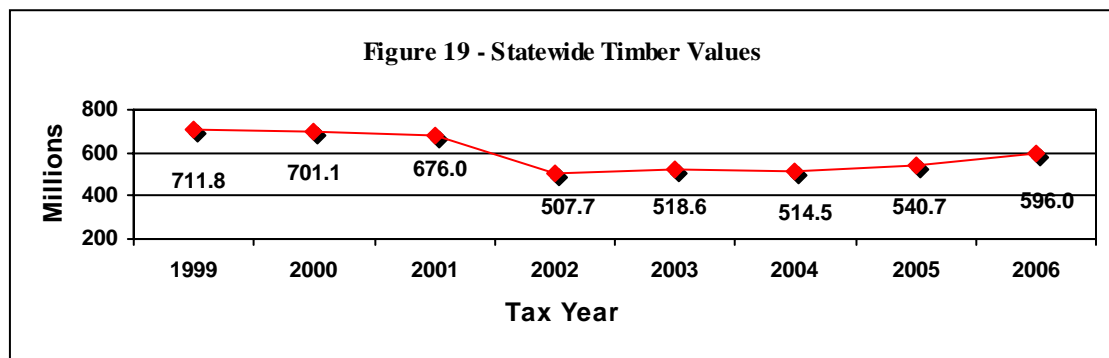
## TAXATION OF STANDING TIMBER

For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of 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 as evidenced by increased County and School revenues of approximately 4%.

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



**Table 12** shows the amount of acres, assessed value, and revenue for state, county, and school tax purposes reported on each county's 2006 property tax digest.

**Table 12 - 2005 TIMBER REVENUE REPORTED ON 2006 TAX DIGESTS**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
APPLING	17,168	\$ 9,831,974	\$ 2,458	\$ 127,324	\$ 145,906	\$ 275,688
ATKINSON	10,435	\$ 5,362,703	\$ 1,341	\$ 76,751	\$ 71,576	\$ 149,668
BACON	182,978	\$ 7,042,074	\$ 1,761	\$ 90,765	\$ 95,068	\$ 187,594
BAKER	62,781	\$ 2,273,233	\$ 568	\$ 25,096	\$ 34,030	\$ 59,694
BALDWIN	5,259	\$ 2,275,239	\$ 569	\$ 20,022	\$ 33,150	\$ 53,741
BANKS	830	\$ 676,002	\$ 169	\$ 5,566	\$ 7,943	\$ 13,678
BARROW	99	\$ 37,051	\$ 9	\$ 356	\$ 685	\$ 1,050
BARTOW	430,609	\$ 2,426,575	\$ 607	\$ 20,044	\$ 45,814	\$ 66,465
BEN HILL	7,285	\$ 3,131,014	\$ 783	\$ 42,864	\$ 48,468	\$ 92,115
BERRIEN	69,084	\$ 5,109,761	\$ 1,277	\$ 91,976	\$ 71,537	\$ 164,790
BIBB	0	\$ 817,944	\$ 204	\$ 10,367	\$ 14,150	\$ 24,721
BLECKLEY	10,740	\$ 3,427,621	\$ 857	\$ 40,412	\$ 41,131	\$ 82,400
BRANTLEY	16,796	\$ 11,346,964	\$ 2,837	\$ 164,644	\$ 155,113	\$ 322,594
BROOKS	15,060	\$ 6,855,303	\$ 1,714	\$ 89,530	\$ 104,406	\$ 195,650
BRYAN	5,928	\$ 5,084,880	\$ 1,271	\$ 32,914	\$ 69,226	\$ 103,411
BULLOCH	14,529	\$ 7,838,816	\$ 1,960	\$ 67,649	\$ 74,077	\$ 143,686
BURKE	81,960	\$ 9,837,113	\$ 2,459	\$ 55,383	\$ 125,423	\$ 183,265
BUTTS	1,998	\$ 1,774,967	\$ 444	\$ 27,409	\$ 31,133	\$ 58,986
CALHOUN	3,773	\$ 933,309	\$ 233	\$ 15,176	\$ 17,266	\$ 32,675
CAMDEN	19,723	\$ 5,117,936	\$ 1,279	\$ 61,415	\$ 75,490	\$ 138,184
CANDLER	8,220	\$ 2,550,984	\$ 638	\$ 34,852	\$ 33,793	\$ 69,283
CARROLL	4,031	\$ 1,117,378	\$ 279	\$ 7,263	\$ 20,225	\$ 27,767
CATOOSA	309	\$ 375,000	\$ 94	\$ 2,081	\$ 5,842	\$ 8,017
CHARLTON	29,806	\$ 10,386,373	\$ 2,597	\$ 202,638	\$ 172,954	\$ 378,189
CHATHAM	0	\$ 1,484,053	\$ 371	\$ 16,083	\$ 21,535	\$ 37,989
CHATTAHOOCHEE	4,328	\$ 384,005	\$ 96	\$ 2,193	\$ 6,298	\$ 8,587
CHATTOOGA	1,561	\$ 1,676,722	\$ 419	\$ 14,485	\$ 16,378	\$ 31,282



**Table 12 - 2005 TIMBER REVENUE REPORTED ON 2006 TAX DIGESTS**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
CHEROKEE	0	\$ 795,044	\$ 199	\$ 3,615	\$ 14,669	\$ 18,483
CLARKE	0	\$ -	\$ -	\$ -		\$ -
CLAY	70,077	\$ 2,473,273	\$ 618	\$ 44,089	\$ 29,679	\$ 74,386
CLAYTON	74	\$ 63,138	\$ 16	\$ 553	\$ 1,263	\$ 1,832
CLINCH	54,786	\$ 19,032,394	\$ 4,758	\$ 308,896	\$ 380,648	\$ 694,302
COBB	265	\$ 64,170	\$ 16	\$ 438	\$ 1,219	\$ 1,673
COFFEE	19,700	\$ 7,900,000	\$ 1,975	\$ 56,169	\$ 120,191	\$ 178,335
COLQUITT	18,146	\$ 4,896,209	\$ 1,224	\$ 71,289	\$ 42,411	\$ 114,924
COLUMBIA	20,692	\$ 6,751,030	\$ 1,688	\$ 48,607	\$ 115,983	\$ 166,278
COOK	0	\$ 1,262,971	\$ 316	\$ 12,080	\$ 17,871	\$ 30,267
COWETA	9,264	\$ 3,219,061	\$ 805	\$ 19,797	\$ 59,842	\$ 80,444
CRAWFORD	9,609	\$ 2,446,124	\$ 612	\$ 39,138	\$ 36,692	\$ 76,442
CRISP	2,356	\$ 2,492,491	\$ 623	\$ 27,542	\$ 42,170	\$ 70,335
DADE	3,270	\$ 229,029	\$ 57	\$ 1,026	\$ 2,863	\$ 3,946
DAWSON	601	\$ 390,870	\$ 98	\$ 3,181	\$ 5,334	\$ 8,613
DECATUR	312,999	\$ 7,238,299	\$ 1,810	\$ 61,960	\$ 92,940	\$ 156,710
DEKALB	71	\$ 55,442	\$ 14	\$ 506	\$ 1,274	\$ 1,794
DODGE	15,634	\$ 7,256,491	\$ 1,814	\$ 66,034	\$ 70,388	\$ 138,236
DOOLY	156,856	\$ 2,753,036	\$ 688	\$ 45,343	\$ 41,136	\$ 87,167
DOUGHERTY	8,000	\$ 1,844,154	\$ 461	\$ 24,245	\$ 35,009	\$ 59,715
DOUGLAS	288	\$ 223,521	\$ 56	\$ 1,842	\$ 4,336	\$ 6,234
EARLY	20,888	\$ 3,712,448	\$ 928	\$ 51,974	\$ 64,968	\$ 117,870
ECHOLS	0	\$ 12,346,906	\$ 3,087	\$ 206,811	\$ 191,007	\$ 400,905
EFFINGHAM	14,307	\$ 8,859,026	\$ 2,215	\$ 86,429	\$ 137,935	\$ 226,579
ELBERT	13,584	\$ 3,079,126	\$ 770	\$ 25,003	\$ 49,983	\$ 75,756
EMANUEL	203,637	\$ 12,201,690	\$ 3,050	\$ 127,569	\$ 132,559	\$ 263,178
EVANS	8,770	\$ 2,530,245	\$ 633	\$ 17,433	\$ 29,098	\$ 47,164

**Table 12 - 2005 TIMBER REVENUE REPORTED ON 2006 TAX DIGESTS**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
FANNIN	68	\$ 49,115	\$ 12	\$ 293	\$ 685	\$ 990
FAYETTE	1,026	\$ 210,565	\$ 53	\$ 1,641	\$ 3,917	\$ 5,611
FLOYD	8,051	\$ 2,364,309	\$ 591	\$ 18,839	\$ 44,482	\$ 63,912
FORSYTH	0	\$ 4,500	\$ 1	\$ 17	\$ 66	\$ 84
FRANKLIN	457	\$ 606,300	\$ 152	\$ 3,711	\$ 7,652	\$ 11,515
FULTON	0	\$ 36,200	\$ 9	\$ 413	\$ 645	\$ 1,067
GILMER	199,894	\$ 783,949	\$ 196	\$ 4,714	\$ 12,073	\$ 16,983
GLASCOCK	2,813	\$ 1,291,201	\$ 323	\$ 23,706	\$ 19,639	\$ 43,668
GLYNN	19,677	\$ 4,798,069	\$ 1,200	\$ 28,117	\$ 75,119	\$ 104,436
GORDON	1,322	\$ 735,945	\$ 184	\$ 7,853	\$ 11,997	\$ 20,034
GRADY	2,548	\$ 3,912,306	\$ 978	\$ 38,153	\$ 46,165	\$ 85,296
GREENE	13,768	\$ 8,699,732	\$ 2,175	\$ 44,351	\$ 71,268	\$ 117,794
GWINNETT	0	\$ 74,250	\$ 19	\$ 743	\$ 1,429	\$ 2,191
HABERSHAM	518	\$ 205,148	\$ 51	\$ 1,754	\$ 2,831	\$ 4,636
HALL	956	\$ 267,646	\$ 67	\$ 1,868	\$ 4,604	\$ 6,539
HANCOCK	35,425	\$ 12,695,091	\$ 3,174	\$ 279,038	\$ 189,157	\$ 471,369
HARALSON	7,356	\$ 2,888,879	\$ 722	\$ 33,112	\$ 38,471	\$ 72,305
HARRIS	13,958	\$ 3,473,488	\$ 868	\$ 27,441	\$ 55,263	\$ 83,572
HART	1,220	\$ 269,334	\$ 67	\$ 1,167	\$ 3,429	\$ 4,663
HEARD	8,989	\$ 2,707,822	\$ 677	\$ 21,581	\$ 41,573	\$ 63,831
HENRY	162	\$ 83,683	\$ 21	\$ 937	\$ 1,674	\$ 2,632
HOUSTON	21,957	\$ 2,665,297	\$ 666	\$ 24,841	\$ 33,316	\$ 58,823
IRWIN	6,632	\$ 5,800,949	\$ 1,450	\$ 74,774	\$ 96,818	\$ 173,042
JACKSON	2,420	\$ 606,050	\$ 152	\$ 5,291	\$ 11,454	\$ 16,897
JASPER	6,455	\$ 4,285,120	\$ 1,071	\$ 53,950	\$ 67,533	\$ 122,554
JEFF DAVIS	15,453	\$ 5,603,769	\$ 1,401	\$ 67,111	\$ 71,448	\$ 139,960

**Table 12 - 2005 TIMBER REVENUE REPORTED ON 2006 TAX DIGESTS**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
JEFFERSON	20,932	\$ 4,703,026	\$ 1,176	\$ 59,352	\$ 62,315	\$ 122,843
JENKINS	14,377	\$ 5,617,078	\$ 1,404	\$ 88,469	\$ 58,979	\$ 148,852
JOHNSON	16,775	\$ 5,920,170	\$ 1,480	\$ 81,840	\$ 70,592	\$ 153,912
JONES	15,848	\$ 5,616,524	\$ 1,404	\$ 82,731	\$ 82,844	\$ 166,979
LAMAR	4,459	\$ 1,751,693	\$ 438	\$ 15,664	\$ 28,027	\$ 44,129
LANIER	24,084	\$ 4,570,875	\$ 1,143	\$ 85,612	\$ 78,436	\$ 165,191
LAURENS	25,602	\$ 10,805,627	\$ 2,701	\$ 68,140	\$ 129,073	\$ 199,914
LEE	9,455	\$ 1,830,893	\$ 458	\$ 23,373	\$ 25,175	\$ 49,006
LIBERTY	36,935	\$ 6,806,255	\$ 1,702	\$ 86,331	\$ 108,900	\$ 196,933
LINCOLN	5,448	\$ 3,431,410	\$ 858	\$ 35,687	\$ 44,035	\$ 80,580
LONG	19,194	\$ 6,610,910	\$ 1,653	\$ 121,112	\$ 89,247	\$ 212,012
LOWNDES	51,806	\$ 6,563,149	\$ 1,641	\$ 58,150	\$ 93,983	\$ 153,774
LUMPKIN	547	\$ 148,508	\$ 37	\$ 1,239	\$ 2,107	\$ 3,383
MACON	12,683	\$ 2,225,028	\$ 556	\$ 25,655	\$ 40,051	\$ 66,262
MADISON	1,963	\$ 469,800	\$ 117	\$ 5,534	\$ 7,982	\$ 13,633
MARION	30,311	\$ 5,129,399	\$ 1,282	\$ 37,722	\$ 76,941	\$ 115,945
MCDUFFIE	7,816	\$ 5,312,353	\$ 1,328	\$ 41,436	\$ 81,279	\$ 124,043
MCINTOSH	19,241	\$ 5,212,535	\$ 1,303	\$ 54,732	\$ 66,460	\$ 122,495
MERIWETHER	10,638	\$ 3,692,551	\$ 923	\$ 48,003	\$ 66,466	\$ 115,392
MILLER	2,669	\$ 603,073	\$ 151	\$ 10,739	\$ 8,184	\$ 19,074
MITCHELL	20,755	\$ 4,748,254	\$ 1,187	\$ 82,330	\$ 59,277	\$ 142,794
MONROE	56,238	\$ 8,089,799	\$ 2,022	\$ 90,606	\$ 109,212	\$ 201,840
MONTGOMERY	15,190	\$ 6,491,135	\$ 1,623	\$ 83,950	\$ 90,227	\$ 175,800
MORGAN	10,849	\$ 4,636,610	\$ 1,159	\$ 49,612	\$ 74,116	\$ 124,887
MURRAY	827	\$ 551,171	\$ 138	\$ 3,525	\$ 8,543	\$ 12,206
MUSCOGEE	0	\$ 55,067	\$ 14	\$ -	\$ 1,287	\$ 1,301
NEWTON	3,930	\$ 952,590	\$ 238	\$ 9,269	\$ 17,347	\$ 26,854

**Table 12 - 2005 TIMBER REVENUE REPORTED ON 2006 TAX DIGESTS**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
OCONEE	4,248	\$ 1,056,711	\$ 264	\$ 8,697	\$ 17,436	\$ 26,397
OGLETHORPE	3,077	\$ 8,490,332	\$ 2,123	\$ 74,842	\$ 135,845	\$ 212,810
PAULDING	261	\$ 1,119,240	\$ 280	\$ 7,611	\$ 18,366	\$ 26,257
PEACH	1,081	\$ 334,749	\$ 84	\$ 4,812	\$ 5,176	\$ 10,072
PICKENS	2,749	\$ 1,019,023	\$ 255	\$ 6,379	\$ 15,510	\$ 22,144
PIERCE	8,455	\$ 3,522,779	\$ 881	\$ 22,933	\$ 55,907	\$ 79,721
PIKE	2,561	\$ 1,022,703	\$ 256	\$ 13,091	\$ 15,211	\$ 28,558
POLK	11,210	\$ 2,346,138	\$ 587	\$ 23,490	\$ 35,849	\$ 59,926
PULASKI	5,446	\$ 2,454,418	\$ 614	\$ 27,514	\$ 30,324	\$ 58,452
PUTNAM	7,252	\$ 4,356,981	\$ 1,089	\$ 36,363	\$ 44,193	\$ 81,645
QUITMAN	11,742	\$ 2,522,345	\$ 631	\$ 35,313	\$ 30,747	\$ 66,691
RABUN	0	\$ -	\$ -	\$ -		\$ -
RANDOLPH	17,341	\$ 5,598,455	\$ 1,400	\$ 45,504	\$ 80,450	\$ 127,354
RICHMOND	3,963	\$ 1,981,425	\$ 495	\$ 15,651	\$ 36,886	\$ 53,032
ROCKDALE	1,876	\$ 622,421	\$ 156	\$ 9,094	\$ 13,071	\$ 22,321
SCHLEY	7,040	\$ 2,272,057	\$ 568	\$ 26,379	\$ 34,694	\$ 61,641
SCREVEN	21,768	\$ 7,808,030	\$ 1,952	\$ 64,049	\$ 80,610	\$ 146,611
SEMINOLE	0	\$ 151,301	\$ 38	\$ 2,137	\$ 1,940	\$ 4,115
SPALDING	1,162	\$ 813,637	\$ 203	\$ 10,895	\$ 15,313	\$ 26,411
STEPHENS	1	\$ 399,260	\$ 100	\$ 3,969	\$ 6,747	\$ 10,816
STEWART	30,858	\$ 6,272,398	\$ 1,568	\$ 85,411	\$ 82,432	\$ 169,411
SUMTER	15,179	\$ 3,739,451	\$ 935	\$ 39,021	\$ 65,964	\$ 105,920
TALBOT	10,917	\$ 2,970,941	\$ 743	\$ 47,684	\$ 38,860	\$ 87,287
TALIAFERRO	9,688	\$ 4,861,809	\$ 1,215	\$ 87,075	\$ 58,828	\$ 147,118
TATTNALL	16,750	\$ 7,579,175	\$ 1,895	\$ 118,841	\$ 92,989	\$ 213,725
TAYLOR	0	\$ 3,666,916	\$ 917	\$ 33,809	\$ 54,050	\$ 88,776
TELFAIR	12,305	\$ 4,973,441	\$ 1,243	\$ 44,940	\$ 70,140	\$ 116,323

**Table 12 - 2005 TIMBER REVENUE REPORTED ON 2006 TAX DIGESTS**

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
TERRELL	5,227	\$ 2,584,866	\$ 646	\$ 43,684	\$ 45,571	\$ 89,901
THOMAS	41,332	\$ 6,021,114	\$ 1,505	\$ 28,877	\$ 84,055	\$ 114,437
TIFT	8,305	\$ 2,180,657	\$ 545	\$ 22,657	\$ 31,541	\$ 54,743
TOOMBS	12,853	\$ 2,626,637	\$ 657	\$ 12,765	\$ 30,807	\$ 44,229
TOWNS	0	\$ -	\$ -	\$ -		\$ -
TREUTLEN	1	\$ 4,523,110	\$ 1,131	\$ 54,277	\$ 54,277	\$ 109,685
TROUP	10,283	\$ 3,569,607	\$ 892	\$ 37,695	\$ 67,287	\$ 105,874
TURNER	39,687	\$ 2,018,687	\$ 505	\$ 40,354	\$ 27,252	\$ 68,111
TWIGGS	15,502	\$ 5,489,695	\$ 1,372	\$ 88,823	\$ 109,794	\$ 199,989
UNION	0	\$ 64,792	\$ 16	\$ 330	\$ 580	\$ 926
UPSON	10,598	\$ 2,639,060	\$ 660	\$ 33,780	\$ 37,844	\$ 72,284
WALKER	472	\$ 753,214	\$ 188	\$ 3,413	\$ 13,219	\$ 16,820
WALTON	2,520	\$ 1,112,742	\$ 278	\$ 11,199	\$ 19,184	\$ 30,661
WARE	18,693	\$ 10,319,933	\$ 2,580	\$ 173,375	\$ 157,492	\$ 333,447
WARREN	1,263	\$ 10,460,391	\$ 2,615	\$ 117,679	\$ 175,212	\$ 295,506
WASHINGTON	214,676	\$ 12,211,436	\$ 3,053	\$ 108,438	\$ 223,188	\$ 334,679
WAYNE	0	\$ 10,891,739	\$ 2,723	\$ 190,605	\$ 217,835	\$ 411,163
WEBSTER	76,974	\$ 2,024,788	\$ 506	\$ 34,470	\$ 36,770	\$ 71,746
WHEELER	15,943	\$ 4,253,949	\$ 1,063	\$ 69,675	\$ 53,174	\$ 123,912
WHITE	886	\$ 161,331	\$ 40	\$ 1,321	\$ 2,167	\$ 3,528
WHITFIELD	344	\$ 1,044,352	\$ 261	\$ 5,708	\$ 16,641	\$ 22,610
WILCOX	10,586	\$ 7,065,186	\$ 1,766	\$ 128,940	\$ 89,092	\$ 219,798
WILKES	32,830	\$ 10,270,277	\$ 2,568	\$ 90,995	\$ 150,870	\$ 244,433
WILKINSON	10,101	\$ 6,524,959	\$ 1,631	\$ 87,695	\$ 119,537	\$ 208,863
WORTH	15,025	\$ 4,257,774	\$ 1,064	\$ 49,646	\$ 63,867	\$ 114,577
<b>TOTALS:</b>	<b>3,529,892</b>	<b>\$ 595,981,814</b>	<b>\$ 148,998</b>	<b>\$ 7,144,961</b>	<b>\$ 8,718,672</b>	<b>\$ 16,012,631</b>

