



# **Property Tax Administration Annual Report FY2013**

---

**January 2015**

Georgia Department of Revenue  
1800 Century Boulevard, NE,  
Atlanta, GA 30345  
<http://dor.ga.gov>



Lynnette T. Riley  
Commissioner

State of Georgia  
**Department of Revenue**  
1800 Century Boulevard  
Atlanta, Georgia 30345  
(404) 417-2100

January 26, 2015

The Honorable Nathan Deal, Governor  
Members of the Georgia Legislature  
100 State Capitol  
Atlanta, Georgia 30334

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 provided pursuant to the requirements of O.C.G.A. §§ 48-5-349.5, 48-5-7.1, 48-5-7.4 and 48-5-7.7. 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 look forward to working with you and are available to provide more information or clarification of this report upon request.

Respectfully submitted,

Lynnette T. Riley  
State Revenue Commissioner

# Table of Contents

Highlights of the Annual Report .....	1
Reporting Requirements .....	5
Digest Review Procedures .....	6
Table 1: Review Year Counties Cited for Deficiencies .....	7
Table 2: Non-Review Year Counties Assessed Additional State Tax.....	8
Figure 1: Average Level of Assessment .....	8
Figure 2: Average Level of Uniformity.....	9
Figure 3: Average Level of Assessment Bias .....	9
<b>Value and Revenue.....</b>	<b>10</b>
Figure 4: Total Assessed Value .....	10
Figure 5: Average Millage Rate .....	10
Figure 6: Comparison of Total Revenue .....	11
Figure 7: 2012 Percentage of Total Revenue by Tax Type .....	11
Figure 8: 2012 County Tax Revenue by Property Class.....	12
Figure 9: Five-Year Comparison of County Tax Revenue .....	12
Figure 10: 2012 School Tax Revenue by Property Class.....	13
Figure 11: Five-Year Comparison of Total School Tax Revenue .....	13
Figure 12: 2012 State Tax Revenue by Property Class.....	14
Figure 13: Five-Year Comparison of State Tax Revenue .....	14
<b>Comparison of State Tax Collections to Digest.....</b>	<b>15</b>
Potential Tax Loss .....	15
Table 3: Comparison of Tax Collections for Tax Year 2010 .....	16
Table 4: Comparison of Tax Collections for Tax Year 2011 .....	22
Table 5: Comparison of Tax Collections for Tax Year 2012 .....	28
<b>Performance Reviews of County Boards of Tax Assessors.....</b>	<b>34</b>
List of Counties Where Performance Reviews Occurred.....	35
<b>Public Utilities .....</b>	<b>36</b>
Figure 14: Change in Public Utility Digest Value. ....	36
Figure 15: Trend of Average Proposed Public Utility Equalization Ratios. ....	37
Figure 16: Number of Public Utility Companies by Year .....	37

Table 6: 2012 Public Utility Proposed Equalization Ratios .....	38
<b>Preferential Agricultural Assessment .....</b>	<b>42</b>
Table 7: Preferential Agricultural Assessment Fiscal Impact.....	43
Table 8: Preferential Agricultural Assessment for 2012.....	44
Figure 17: Preferential Agricultural Total Tax Dollar.....	50
Figure 18: Preferential Agricultural Assessed Value Eliminated.....	50
<b>Conservation Use Valuation.....</b>	<b>51</b>
Table 9: Conservation Use Fiscal Impact.....	52
Table 10: Conservation Use Valuation Assessment.....	53
Figures 19: Conservation Use Revenue Shift.....	59
Figures 20: Conservation Use Assessed Value Eliminated.....	59
<b>Forest Land Conservation Use .....</b>	<b>60</b>
Table 11: Forest Land Conservation Use Fiscal Impact.....	61
Table 12: Forest Land Conservation Use Valuation Assessment.....	62
<b>Taxation of Standing Timber .....</b>	<b>68</b>
Figure 21: Statewide Timber Values.....	68
Figure 22: County and School Revenue from Timber.....	68
Table 13: 2011 Timber Revenue Reported on 2012 Tax Digests.....	69
<b>Georgia's Unclaimed Property Program .....</b>	<b>75</b>
Unclaimed Property Deposit.....	75
Percentage of Paid Claims .....	76

# 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 met this deadline. Since 2004, the Department has taken steps to encourage local tax officials to complete their work more expediently so as to allow taxpayers to receive property tax bills timely and facilitate deposit of state property tax collections. 29 counties submitted their 2012 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 2012 review year and which underwent extensive review, 17 county ad valorem tax digests failed to meet state standards for approval. None of the 2012 review-year counties were assessed additional state tax. However, three were subject to a \$5.00 per parcel penalty totaling \$295,590.
- Of the other 106 non-review counties examined for 2012, six county ad valorem tax digests failed to have an acceptable overall average **assessment ratio**<sup>1</sup>, compared to four in 2011. As a result, additional state tax in the amount totaling \$114,294 was assessed.
- Assessed values fell to \$348.4 billion in 2012 or a 3.06% decrease from the values reported in 2011. The 2012 average millage rate of 27.52 increased approximately 0.77% from the 2011 average millage rate of 27.31.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on **Figures 1 - 3** of this report.

---

<sup>1</sup> **Assessment Ratio** - the fractional relationship that the assessed value of property bears to its fair market value.

## Performance Review

- 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 2003 the Department has performed reviews of 28 county boards of tax assessors. Additional information and a list of the counties where performance reviews have been performed can be found in the section on **Performance Reviews of County Boards of Tax Assessors**.

## Public Utilities

- The statewide average **equalization ratio**<sup>2</sup> for public utility property increased slightly from 38.99% in 2012 to 39.20% for tax year 2013.
- Equalization ratios for 29 of the 159 counties were proposed at a ratio less than 40% for tax year 2013.
- Figure 14 reflects the growth in the Public Utility Digest since 2007.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2007 can be found beginning on Figure 15 of this report.
- Figure 16 shows the fluctuation in the number of companies centrally assessed annually due to mergers, acquisitions, or companies ceasing to conduct business in Georgia.

---

<sup>2</sup> **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.

## Preferential Agricultural Assessment

- Since the implementation of **Preferential Agricultural Assessment**<sup>3</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 Tables 9 and 10 and Figures 17 and 18 of this report.

## Conservation Use Valuation

- Since the implementation of **Conservation Use Valuation**<sup>4</sup> in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program for 2012 is 178,798 representing the elimination of approximately \$10.0 billion in value and total tax shift of approximately \$269.1 million. These values are expected to increase as county boards of tax assessors perform revaluations.
- Charts and graphs depicting the impact of Conservation Use Valuation can be found on Tables 11 and 12, and Figures 19 and 20 of this report.

## Forest Land Protection Act of 2008

- A new section has been added to this report as a result of 68% of the voters approving Amendment 1 in the 2008 General Election. This amendment to the Constitution, known as the “Georgia Forest Land Protection Act of 2008”, provides current use assessment for tracts of forest land consisting of more than 200 acres if the property owner enters into a 15- year covenant. One significant difference in this program and the Conservation Use Assessment Program is the provision for the General Assembly to make an annual appropriation for forest land conservation use assistance grants to counties to offset the revenue shift resulting from properties entering into this program. The grants are to reimbursement local governments for one-half of the first three percent of revenue reduction and 100% of the amount of revenue reduction that exceeds the first three percent. Table 14 shows the number of properties enrolled in this program for 2012; the dollar amount of the revenue shift; and the amount of grants due to local governments.

---

<sup>3</sup> **Preferential Agricultural Assessment** - Bona fide agricultural property assessed at 75 percent of the assessment of other property or at 30% fair market value. O.C.G.A. Section 48-5-7 and 48-5-7.1.

<sup>4</sup> **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.

## Timber Taxation

- Timber harvest values reported on the 2012 digest decreased from \$499.6 million in 2011 to \$440.6 million in 2012, an 11.81% value decrease. The revenue decreased 11.67% from \$13.4 million to \$12.0 million.
- Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 15 of this report.

## Unclaimed Property

The responsibility for the administration of this program is also handled by the Local Government Services Division. The Disposition of Unclaimed Property Act protects the rights of owners of abandoned property and relieves those holding the property of the continuing responsibility to account for the property. The type of property that is subject to the Unclaimed Property Act consists of wages, company liquidation proceeds, safe deposit boxes, money orders, travelers checks, stocks and bonds.

Under the Act, when someone holds property (holder) that belongs to someone else (owner), but has lost contact with the owner for a specified period (holding period), that holder must turn over (remit) the property to the State. The State serves as the custodian for any property remitted under the Act allowing the owners or their heirs an opportunity to claim their property in the future.

The information provided includes a five year history on deposits, locatable deposits, and paid claims.

## 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.



# 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 assessed 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.

**O.C.G.A. § 48-5-7.7** requires a report showing the fiscal impact of the law providing for current use assessment of properties enrolled in the Forest Land Protection Act of 2008 program attendant with this code section. Qualified forest land 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>5</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>5</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>6</sup>, meets the state standard of 95% to 110%.

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

---

<sup>5</sup> **The Coefficient of Dispersion** - the statistical representation of equalization.

<sup>6</sup> **The Price-Related Differential** - the statistical measure of assessment bias. This demonstrates whether lower or higher-priced properties are more accurately assessed.

property if a county's review year digest contains the same or similar deficiencies as the previous review year digest.

The 2012 digest review process was completed as directed in O.C.G.A. 48-5-343. As noted on Table 1, the review of the 53 counties that fell within the 2012 review year indicated that 17 counties were deficient. None were subject to additional state tax and three (Dade, Stephens and Walker) were assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. The other fourteen counties conditionally approved (Appling, Burke, Butts, Camden, Clayton, Dekalb, Jackson, Morgan, Rabun, Talbot, Towns, Troup, White and Whitfield) had technical deficiencies that did not rise to the level of state assessments or penalties.

The review of the 106 non-review year counties resulted in six counties that were assessed additional state tax (Bacon, Chattooga, Fannin, Jenkins, Laurens and Liberty).

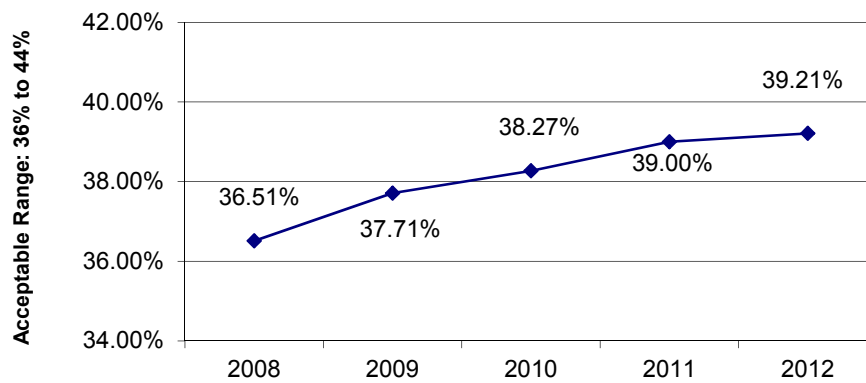
**Table 1 Review Year Counties Cited for Deficiencies**

County	\$5 Per Parcel	Additional State Tax	County	\$5 Per Parcel	Additional State Tax
Appling			Rabun		
Burke			Stephens	\$82,215	
Butts			Talbot		
Camden			Towns		
Clayton			Troup		
Dade	\$47,595		Walker	\$165,780	
Dekalb			White		
Jackson			Whitfield		
Morgan			Total	\$295,590	

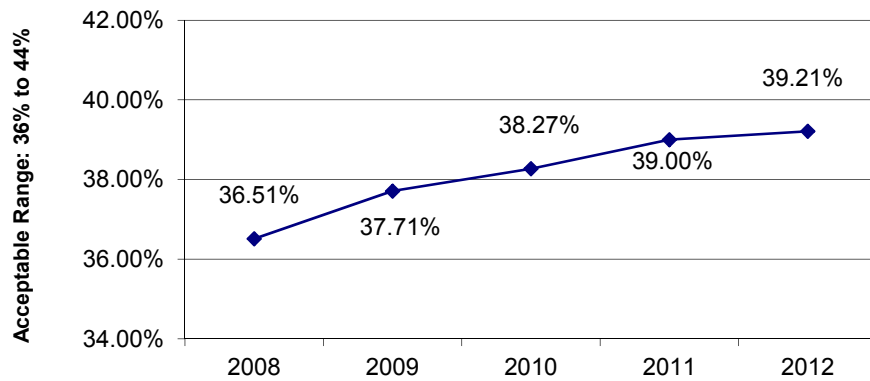
**Table 2 Non-Review Year Counties Assessed Additional State Tax**

County	Additional State Tax
Bacon	\$ 5,880
Chattooga	\$ 13,119
Fannin	\$ 34,758
Jenkins	\$ 4,376
Laurens	\$ 26,652
Liberty	\$ 29,509
<b>Total</b>	<b>\$ 114,294</b>

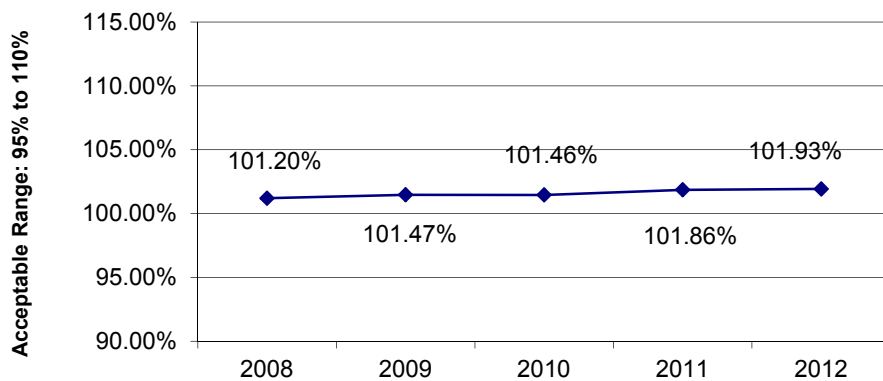
**Figure 1: Average Level of Assessment** shows the average Median Ratio from 2011 to 2012.



**Figure 2: Average Level of Uniformity** 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.



**Figure 3: Average Level of Assessment Bias** shows the average level of assessment bias for the past six years as measured by the Price Related Differential.



# 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. Property values increased significantly from 2001 to 2008. During this time, property values have increased between 6 and 9 percent annually. Decreases in value from 2010 to 2012 is attributable to the downward trends in the real estate market.

Figure 4: **Total Assessed Value** shows the changes in property values since 2007.

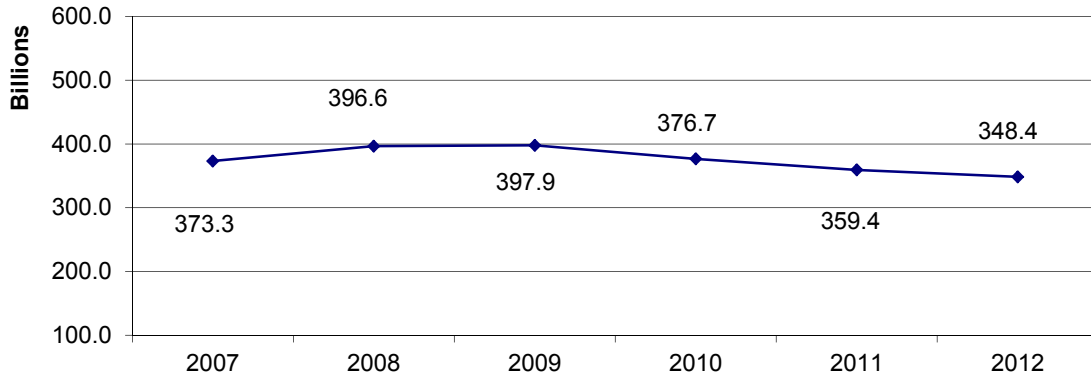
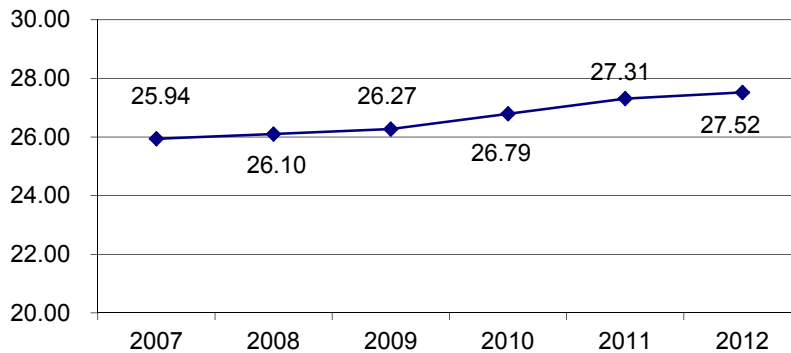


Figure 5: **Average Millage Rate** shows the average millage rate since 2007.



Property tax continues to be the primary revenue source for local governments. Currently approximately \$10.1 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.

Figure 6: Comparison of Total Revenue shows the total revenues collected.

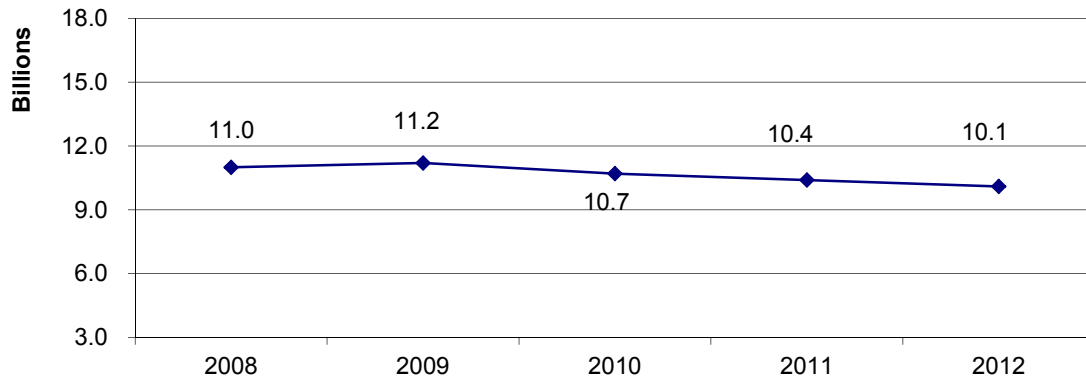
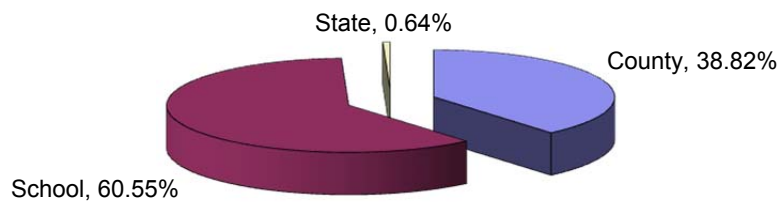
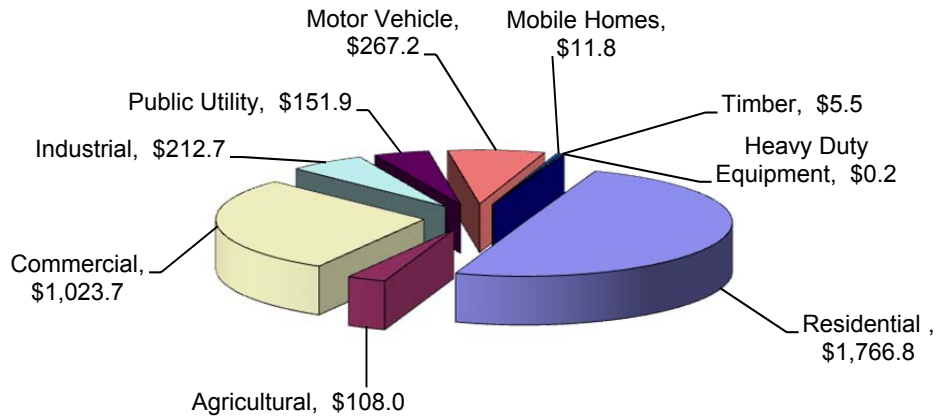


Figure 7: 2012 Percentage of Total Revenue by Tax Type shows the percentage of the total ad valorem taxes levied for state, county and school purposes.



**Figure 8: 2012 County Tax Revenue by Property Class** shows the amount of tax revenue generated from the various classes of property for county tax purposes.



**Figure 9: Five-Year Comparison of County Tax Revenue** shows the amount of tax revenue levied for 2012 for county tax purposes and a five-year comparison.

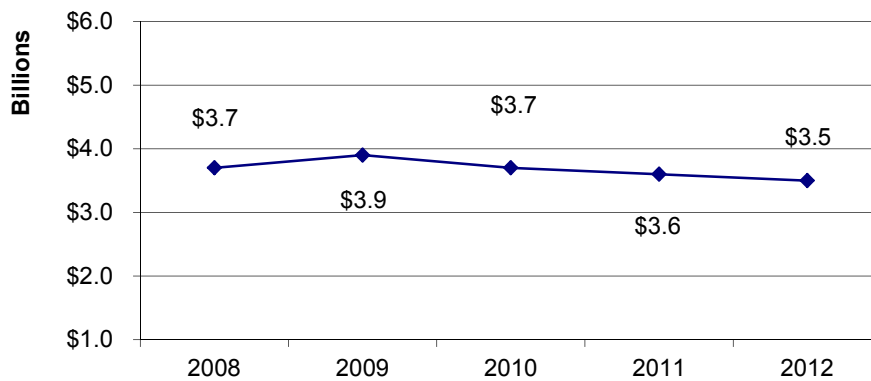




Figure 10: 2012 School Tax Revenue by Property Class shows the amount of tax revenue.

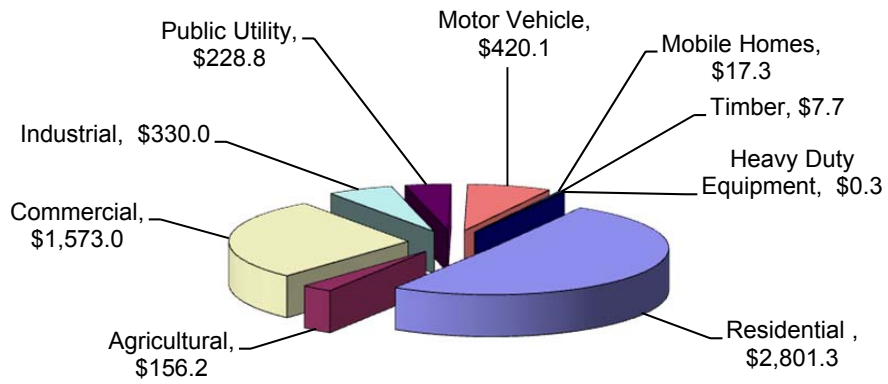


Figure 11: Five-Year Comparison of Total School Tax Revenue shows the amount of tax revenue and a five-year comparison for school tax purposes.

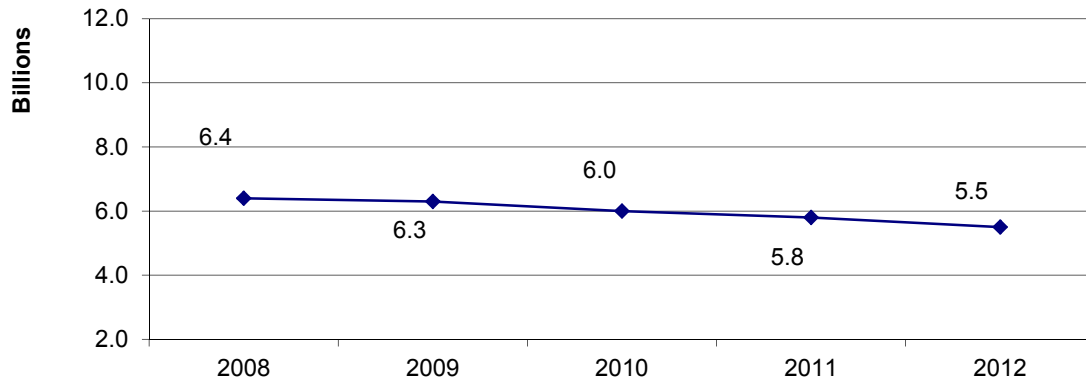


Figure 12: 2012 State Tax Revenue by Property Class shows the amount of revenue for state tax purposes.

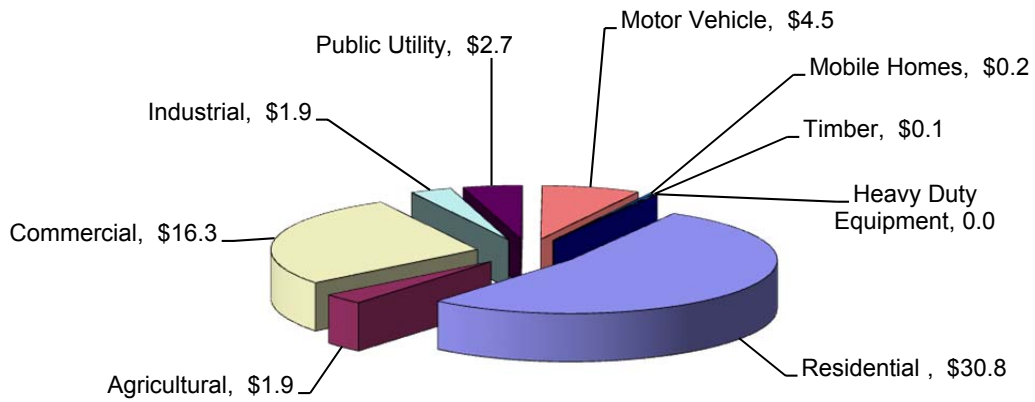
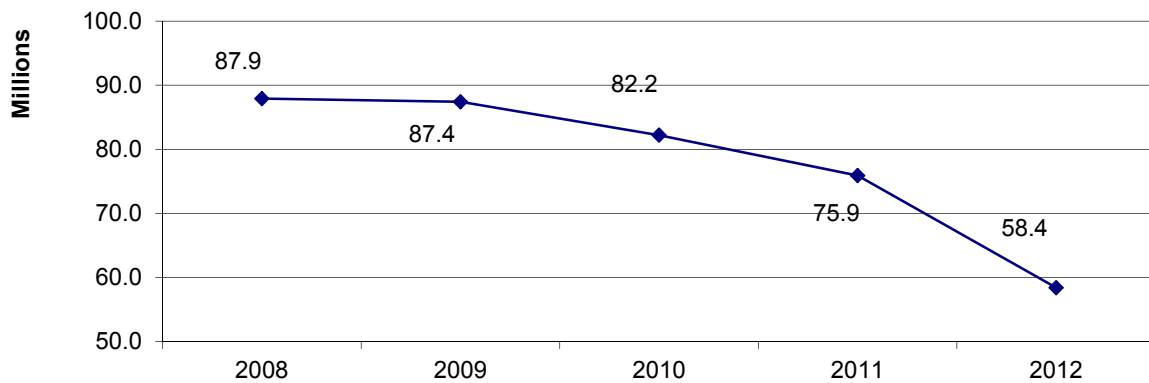


Figure 13: Five-Year Comparison of State Tax Revenue shows the amount of revenue and five-year comparison for state tax purposes.



# Comparison of State Tax Collections to Digest

Tables 3, 4, and 5 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.

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, and 5. 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
2010	\$82,494,567	\$2,586,231	96.9%	3.1%
2011	\$76,366,071	\$2,031,603	97.3%	2.7%
2012	\$60,197,268	\$1,513,806	97.5%	2.5%

**Table 3 Comparison of Tax Collections for Tax Year 2010**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 168,856	\$ 5,197	\$ 148	\$ 163,511	96.83%
Atkinson	\$ 33,876	\$ 942	\$ 1,808	\$ 31,126	91.88%
Bacon	\$ 54,226	\$ 3,698	\$ 87	\$ 50,441	93.02%
Baker	\$ 31,777	\$ 442	\$ -	\$ 31,335	98.61%
Baldwin	\$ 260,621	\$ 8,806	\$ 2,987	\$ 248,828	95.47%
Banks	\$ 128,271	\$ 13,246	\$ (2,634)	\$ 117,659	91.73%
Barrow	\$ 429,664	\$ 22,632	\$ 332	\$ 406,700	94.66%
Bartow	\$ 737,660	\$ 22,292	\$ 3,222	\$ 712,146	96.54%
Ben Hill	\$ 86,710	\$ 5,075	\$ 3	\$ 81,632	94.14%
Berrien	\$ 75,245	\$ 3,147	\$ 3,546	\$ 68,552	91.11%
Bibb	\$ 1,089,979	\$ 79,622	\$ 15,022	\$ 995,334	91.32%
Bleckley	\$ 65,733	\$ 3,060	\$ (41)	\$ 62,714	95.41%
Brantley	\$ 76,245	\$ 10,265	\$ 945	\$ 65,035	85.30%
Brooks	\$ 104,547	\$ 5,943	\$ 95	\$ 98,509	94.22%
Bryan	\$ 309,148	\$ 9,244	\$ 737	\$ 299,168	96.77%
Bulloch	\$ 434,225	\$ 15,032	\$ (17)	\$ 419,210	96.54%
Burke	\$ 411,462	\$ 22,573	\$ 491	\$ 388,398	94.39%
Butts	\$ 149,313	\$ 9,281	\$ 426	\$ 139,606	93.50%
Calhoun	\$ 28,203	\$ 592	\$ 343	\$ 27,268	96.68%
Camden	\$ 424,028	\$ 28,165	\$ 9,701	\$ 386,162	91.07%
Candler	\$ 57,059	\$ 5,949	\$ (67)	\$ 51,177	89.69%
Carroll	\$ 658,463	\$ 24,753	\$ (780)	\$ 634,490	96.36%
Catoosa	\$ 370,470	\$ 6,024	\$ 887	\$ 363,559	98.13%
Charlton	\$ 69,165	\$ 3,618	\$ 95	\$ 65,452	94.63%
Chatham	\$ 3,069,613	\$ 77,273	\$ (64,584)	\$ 3,056,924	99.59%
Chattahoochee	\$ 14,817	\$ 1,016	\$ 142	\$ 13,659	92.18%
Chattooga	\$ 114,839	\$ 9,170	\$ 4,146	\$ 101,523	88.40%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Cherokee	\$ 1,801,687	\$ 32,579	\$ 7,965	\$ 1,761,144	97.75%
Clarke	\$ 836,786	\$ 11,096	\$ 4,404	\$ 821,286	98.15%
Clay	\$ 27,486	\$ 585	\$ 7	\$ 26,894	97.85%
Clayton	\$ 1,791,676	\$ 90,418	\$ 3,820	\$ 1,697,438	94.74%
Clinch	\$ 64,220	\$ 2,040	\$ 4,521	\$ 57,659	89.78%
Cobb	\$ 6,980,805	\$ 73,482	\$ 187,521	\$ 6,719,803	96.26%
Coffee	\$ 204,291	\$ 11,016	\$ 1,428	\$ 191,847	93.91%
Colquitt	\$ 216,044	\$ 156	\$ 9,698	\$ 206,190	95.44%
Columbia	\$ 987,889	\$ 14,079	\$ 5,656	\$ 968,153	98.00%
Cook	\$ 79,726	\$ 2,502	\$ 413	\$ 76,811	96.34%
Coweta	\$ 1,042,711	\$ 53,687	\$ 32,182	\$ 956,843	91.76%
Crawford	\$ 73,230	\$ 5,120	\$ 441	\$ 67,670	92.41%
Crisp	\$ 128,395	\$ 8,952	\$ 1,776	\$ 117,667	91.64%
Dade	\$ 106,955	\$ 10,274	\$ 367	\$ 96,314	90.05%
Dawson	\$ 344,403	\$ 14,485	\$ 914	\$ 329,004	95.53%
Decatur	\$ 196,270	\$ 3,691	\$ 1,708	\$ 190,871	97.25%
Dekalb	\$ 5,930,980	\$ 53,140	\$ 168,316	\$ 5,709,524	96.27%
Dodge	\$ 92,889	\$ 6,278	\$ 484	\$ 86,126	92.72%
Dooly	\$ 60,752	\$ 4,345	\$ 138	\$ 56,269	92.62%
Dougherty	\$ 498,374	\$ 7,552	\$ 116	\$ 490,706	98.46%
Douglas	\$ 907,159	\$ 40,641	\$ 20,947	\$ 845,571	93.21%
Early	\$ 99,290	\$ 4,629	\$ 4,798	\$ 89,863	90.51%
Echols	\$ 25,237	\$ 635	\$ 351	\$ 24,251	96.09%
Effingham	\$ 425,088	\$ 31,668	\$ 478	\$ 392,941	92.44%
Elbert	\$ 127,902	\$ 5,518	\$ 386	\$ 121,997	95.38%
Emanuel	\$ 104,590	\$ 4,120	\$ (150)	\$ 100,621	96.20%
Evans	\$ 58,869	\$ 2,768	\$ (47)	\$ 56,148	95.38%
Fannin	\$ 274,870	\$ 18,658	\$ 1,008	\$ 255,204	92.85%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Fayette	\$ 1,118,042	\$ 25,068	\$ 17,393	\$ 1,075,581	96.20%
Floyd	\$ 680,247	\$ 30,417	\$ 12,608	\$ 637,222	93.68%
Forsyth	\$ 2,151,831	\$ 30,894	\$ 27,434	\$ 2,093,503	97.29%
Franklin	\$ 152,255	\$ 3,429	\$ 1,636	\$ 147,190	96.67%
Fulton	\$ 12,947,878	\$ 224,026	\$ 355,117	\$ 12,368,734	95.53%
Gilmer	\$ 317,418	\$ 28,417	\$ 1,035	\$ 287,965	90.72%
Glascocock	\$ 19,535	\$ 768	\$ 56	\$ 18,712	95.79%
Glynn	\$ 1,286,634	\$ 75,967	\$ -	\$ 1,210,667	94.10%
Gordon	\$ 418,903	\$ 34,829	\$ (1,042)	\$ 385,116	91.93%
Grady	\$ 137,534	\$ 3,878	\$ 1,297	\$ 132,359	96.24%
Greene	\$ 386,654	\$ 9,974	\$ 1,127	\$ 375,553	97.13%
Gwinnett	\$ 7,067,885	\$ 151,374	\$ 149,580	\$ 6,766,931	95.74%
Habersham	\$ 303,234	\$ 13,413	\$ 2,283	\$ 287,539	94.82%
Hall	\$ 1,606,820	\$ 31,657	\$ 30,829	\$ 1,544,335	96.11%
Hancock	\$ 94,887	\$ 15,510	\$ (39)	\$ 79,416	83.70%
Haralson	\$ 177,226	\$ 8,159	\$ 358	\$ 168,710	95.19%
Harris	\$ 313,067	\$ 6,240	\$ (706)	\$ 307,533	98.23%
Hart	\$ 226,065	\$ 29,635	\$ 1,405	\$ 195,025	86.27%
Heard	\$ 139,533	\$ 4,343	\$ 31,986	\$ 103,205	73.96%
Henry	\$ 1,446,215	\$ 52,648	\$ 18,925	\$ 1,374,642	95.05%
Houston	\$ 902,162	\$ 27,595	\$ 406	\$ 874,162	96.90%
Irwin	\$ 52,863	\$ 6,010	\$ 93	\$ 46,760	88.46%
Jackson	\$ 544,582	\$ 27,375	\$ 2,643	\$ 514,564	94.49%
Jasper	\$ 97,212	\$ 7,620	\$ 593	\$ 88,999	91.55%
Jeff Davis	\$ 65,202	\$ 3,725	\$ 688	\$ 60,789	93.23%
Jefferson	\$ 103,465	\$ 4,516	\$ 1,227	\$ 97,722	94.45%
Jenkins	\$ 50,474	\$ 2,664	\$ 1,297	\$ 46,514	92.15%
Johnson	\$ 39,790	\$ 3,266	\$ 26	\$ 36,498	91.73%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$ 183,878	\$ 5,171	\$ 891	\$ 177,817	96.70%
Lamar	\$ 111,528	\$ 5,248	\$ 1,269	\$ 105,011	94.16%
Lanier	\$ 39,209	\$ 2,943	\$ 14	\$ 36,252	92.46%
Laurens	\$ 280,014	\$ 14,036	\$ 4,248	\$ 261,730	93.47%
Lee	\$ 212,901	\$ 5,465	\$ 47	\$ 207,389	97.41%
Liberty	\$ 295,943	\$ 20,419	\$ 6,433	\$ 269,091	90.93%
Lincoln	\$ 69,554	\$ 3,304	\$ 634	\$ 65,616	94.34%
Long	\$ 59,446	\$ 4,083	\$ 408	\$ 54,955	92.45%
Lowndes	\$ 676,064	\$ 27,420	\$ 5,736	\$ 642,908	95.10%
Lumpkin	\$ 276,269	\$ 20,086	\$ 1,734	\$ 254,449	92.10%
Macon	\$ 79,456	\$ 5,216	\$ 1,965	\$ 72,275	90.96%
Madison	\$ 155,352	\$ 10,900	\$ 1,203	\$ 143,249	92.21%
Marion	\$ 51,508	\$ 2,179	\$ 40	\$ 49,289	95.69%
McDuffie	\$ 142,278	\$ 2,926	\$ -	\$ 139,352	97.94%
McIntosh	\$ 113,441	\$ 28,174	\$ 5,060	\$ 80,207	70.70%
Meriwether	\$ 130,325	\$ 12,503	\$ 1,558	\$ 116,265	89.21%
Miller	\$ 38,085	\$ 433	\$ 291	\$ 37,361	98.10%
Mitchell	\$ 134,889	\$ 2,380	\$ 1,430	\$ 131,079	97.18%
Monroe	\$ 347,574	\$ 18,406	\$ 642	\$ 328,526	94.52%
Montgomery	\$ 48,447	\$ 2,912	\$ 204	\$ 45,332	93.57%
Morgan	\$ 202,580	\$ 8,216	\$ 904	\$ 193,460	95.50%
Murray	\$ 220,671	\$ 14,912	\$ 1,102	\$ 204,656	92.74%
Muscogee	\$ 1,186,050	\$ 32,790	\$ 10,730	\$ 1,142,530	96.33%
Newton	\$ 590,718	\$ 8,557	\$ 4,393	\$ 577,768	97.81%
Oconee	\$ 371,681	\$ 6,578	\$ 1,353	\$ 363,750	97.87%
Oglethorpe	\$ 99,326	\$ 5,421	\$ 474	\$ 93,430	94.06%
Paulding	\$ 787,255	\$ 28,190	\$ 7,655	\$ 751,410	95.45%
Peach	\$ 153,377	\$ 17,375	\$ (418)	\$ 136,420	88.94%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Pickens	\$ 332,758	\$ 27,882	\$ 980	\$ 303,897	91.33%
Pierce	\$ 97,762	\$ 7,789	\$ 2,089	\$ 87,884	89.90%
Pike	\$ 112,381	\$ 7,179	\$ 25	\$ 105,176	93.59%
Polk	\$ 225,924	\$ 12,702	\$ 4,518	\$ 208,705	92.38%
Pulaski	\$ 59,208	\$ 5,139	\$ 344	\$ 53,724	90.74%
Putnam	\$ 367,745	\$ 15,652	\$ (2,392)	\$ 354,485	96.39%
Quitman	\$ 19,918	\$ 662	\$ 6	\$ 19,250	96.65%
Rabun	\$ 408,576	\$ 8,406	\$ 239	\$ 399,931	97.88%
Randolph	\$ 42,388	\$ 1,775	\$ -	\$ 40,613	95.81%
Richmond	\$ 1,098,077	\$ 38,921	\$ 10,977	\$ 1,048,179	95.46%
Rockdale	\$ 660,785	\$ 44,134	\$ 17	\$ 616,635	93.32%
Schley	\$ 27,617	\$ 1,513	\$ 6	\$ 26,098	94.50%
Screven	\$ 95,228	\$ 6,258	\$ (3,927)	\$ 92,897	97.55%
Seminole	\$ 57,999	\$ 3,834	\$ 390	\$ 53,775	92.72%
Spalding	\$ 347,661	\$ 20,752	\$ 11,573	\$ 315,336	90.70%
Stephens	\$ 166,282	\$ 2,766	\$ 1,039	\$ 162,477	97.71%
Stewart	\$ 31,658	\$ 1,327	\$ 3	\$ 30,328	95.80%
Sumter	\$ 176,503	\$ 8,055	\$ 147	\$ 168,301	95.35%
Talbot	\$ 55,965	\$ 2,167	\$ 2,936	\$ 50,861	90.88%
Taliaferro	\$ 14,294	\$ 1,348	\$ 161	\$ 12,785	89.44%
Tattnall	\$ 98,719	\$ 7,416	\$ 737	\$ 90,567	91.74%
Taylor	\$ 51,222	\$ 3,629	\$ 85	\$ 47,508	92.75%
Telfair	\$ 63,240	\$ 5,134	\$ 448	\$ 57,658	91.17%
Terrell	\$ 58,144	\$ 3,170	\$ 177	\$ 54,797	94.24%
Thomas	\$ 383,218	\$ 11,189	\$ 2,645	\$ 369,384	96.39%
Tift	\$ 233,304	\$ 5,795	\$ 1,884	\$ 225,625	96.71%
Toombs	\$ 145,830	\$ 11,234	\$ 1,523	\$ 133,073	91.25%
Towns	\$ 217,379	\$ 21,180	\$ (222)	\$ 196,420	90.36%



County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Treutlen	\$ 26,880	\$ 2,353	\$ 283	\$ 24,244	90.19%
Troup	\$ 465,748	\$ 1,836	\$ 2,198	\$ 461,715	99.13%
Turner	\$ 50,453	\$ 2,467	\$ 148	\$ 47,838	94.82%
Twiggs	\$ 56,613	\$ 4,549	\$ 406	\$ 51,658	91.25%
Union	\$ 306,353	\$ 21,099	\$ 1,457	\$ 283,797	92.64%
Upson	\$ 157,273	\$ 6,974	\$ 4,764	\$ 145,535	92.54%
Walker	\$ 322,111	\$ 19,869	\$ 775	\$ 301,467	93.59%
Walton	\$ 631,433	\$ 17,913	\$ 3,067	\$ 610,453	96.68%
Ware	\$ 167,758	\$ 5,895	\$ 11	\$ 161,852	96.48%
Warren	\$ 36,326	\$ 1,040	\$ 1,107	\$ 34,179	94.09%
Washington	\$ 184,151	\$ 1,850	\$ 1,492	\$ 180,809	98.19%
Wayne	\$ 190,063	\$ 20,311	\$ 9,456	\$ 160,296	84.34%
Webster	\$ 19,598	\$ 521	\$ 7	\$ 19,070	97.31%
Wheeler	\$ 30,028	\$ 6,216	\$ 347	\$ 23,465	78.14%
White	\$ 251,308	\$ 5,899	\$ 620	\$ 244,789	97.41%
Whitfield	\$ 765,567	\$ 59,374	\$ 3,550	\$ 702,643	91.78%
Wilcox	\$ 35,036	\$ 1,870	\$ 269	\$ 32,897	93.89%
Wilkes	\$ 84,614	\$ 17,866	\$ 790	\$ 65,958	77.95%
Wilkinson	\$ 95,636	\$ 6,555	\$ 2,807	\$ 86,274	90.21%
Worth	\$ 119,609	\$ 3,937	\$ 475	\$ 115,197	96.31%
<b>Total</b>	\$ 82,494,567	\$ 2,586,231	\$ 1,225,374	\$ 78,682,962	95.38%

- 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 4 Comparison of Tax Collections for Tax Year 2011**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 165,962	\$ 4,955	\$ (697)	\$ 161,704	97.43%
Atkinson	\$ 33,562	\$ 1,279	\$ 1,810	\$ 30,473	90.80%
Bacon	\$ 49,484	\$ 3,008	\$ (549)	\$ 47,025	95.03%
Baker	\$ 30,752	\$ 875	\$ (58)	\$ 29,935	97.34%
Baldwin	\$ 250,467	\$ 7,720	\$ 1,831	\$ 240,916	96.19%
Banks	\$ 126,352	\$ 11,794	\$ 1,604	\$ 112,954	89.40%
Barrow	\$ 397,193	\$ 14,153	\$ 2,640	\$ 380,401	95.77%
Bartow	\$ 695,031	\$ 21,137	\$ (1,596)	\$ 675,490	97.19%
Ben Hill	\$ 84,998	\$ 8,025	\$ 408	\$ 76,565	90.08%
Berrien	\$ 72,542	\$ 3,048	\$ 2,624	\$ 66,870	92.18%
Bibb	\$ 1,017,331	\$ 37,239	\$ 17,782	\$ 962,310	94.59%
Bleckley	\$ 60,002	\$ 2,158	\$ 152	\$ 57,692	96.15%
Brantley	\$ 75,176	\$ 6,341	\$ (124)	\$ 68,959	91.73%
Brooks	\$ 101,580	\$ 4,418	\$ 809	\$ 96,353	94.85%
Bryan	\$ 290,590	\$ 7,391	\$ 456	\$ 282,743	97.30%
Bulloch	\$ 417,024	\$ 13,849	\$ 2,287	\$ 400,888	96.13%
Burke	\$ 443,121	\$ 5,134	\$ 206	\$ 437,780	98.79%
Butts	\$ 143,910	\$ 7,793	\$ 5	\$ 136,113	94.58%
Calhoun	\$ 26,796	\$ 542	\$ -	\$ 26,254	97.98%
Camden	\$ 396,353	\$ 30,532	\$ -	\$ 365,821	92.30%
Candler	\$ 52,115	\$ 5,062	\$ (104)	\$ 47,157	90.49%
Carroll	\$ 603,530	\$ 21,475	\$ (1,078)	\$ 583,133	96.62%
Catoosa	\$ 352,076	\$ 11,964	\$ 1,955	\$ 338,158	96.05%
Charlton	\$ 68,590	\$ 4,381	\$ -	\$ 64,209	93.61%
Chatham	\$ 2,756,412	\$ 29,385	\$ 51,968	\$ 2,675,060	97.05%
Chattahoochee	\$ 15,442	\$ 1,192	\$ (199)	\$ 14,449	93.57%
Chattooga	\$ 100,175	\$ 7,792	\$ 644	\$ 91,739	91.58%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Cherokee	\$ 1,678,514	\$ 35,577	\$ 9,071	\$ 1,633,867	97.34%
Clarke	\$ 780,718	\$ 11,781	\$ 6,347	\$ 762,591	97.68%
Clay	\$ 26,042	\$ 166	\$ 30	\$ 25,846	99.25%
Clayton	\$ 1,576,056	\$ 79,326	\$ 54,530	\$ 1,442,200	91.51%
Clinch	\$ 64,622	\$ 1,847	\$ 4,525	\$ 58,250	90.14%
Cobb	\$ 6,469,594	\$ -	\$ -	\$ 6,469,594	100.00%
Coffee	\$ 189,882	\$ 10,908	\$ (1,202)	\$ 180,176	94.89%
Colquitt	\$ 203,993	\$ 232	\$ 1,612	\$ 202,149	99.10%
Columbia	\$ 975,581	\$ 12,653	\$ 4,315	\$ 958,613	98.26%
Cook	\$ 89,686	\$ 2,425	\$ 609	\$ 86,652	96.62%
Coweta	\$ 951,048	\$ 35,441	\$ 50,228	\$ 865,378	90.99%
Crawford	\$ 71,117	\$ 4,037	\$ 56	\$ 67,025	94.24%
Crisp	\$ 122,191	\$ 6,653	\$ 2,789	\$ 112,749	92.27%
Dade	\$ 98,191	\$ 8,643	\$ 323	\$ 89,225	90.87%
Dawson	\$ 297,792	\$ 9,937	\$ 4,378	\$ 283,477	95.19%
Decatur	\$ 186,058	\$ 3,035	\$ 1,106	\$ 181,917	97.77%
Dekalb	\$ 5,144,289	\$ 161,021	\$ 220,141	\$ 4,763,127	92.59%
Dodge	\$ 91,371	\$ 8,714	\$ (193)	\$ 82,850	90.67%
Dooly	\$ 61,294	\$ 4,084	\$ (202)	\$ 57,412	93.67%
Dougherty	\$ 460,367	\$ 10,034	\$ (10,336)	\$ 460,669	100.07%
Douglas	\$ 850,818	\$ 35,269	\$ 22,509	\$ 793,040	93.21%
Early	\$ 94,576	\$ 2,074	\$ 5,065	\$ 87,437	92.45%
Echols	\$ 25,331	\$ 826	\$ (43)	\$ 24,548	96.91%
Effingham	\$ 400,577	\$ 20,202	\$ 1,219	\$ 379,156	94.65%
Elbert	\$ 120,084	\$ 5,356	\$ 1,189	\$ 113,539	94.55%
Emanuel	\$ 103,374	\$ 3,828	\$ (181)	\$ 99,727	96.47%
Evans	\$ 57,185	\$ 2,594	\$ 712	\$ 53,878	94.22%
Fannin	\$ 270,374	\$ 14,865	\$ 72	\$ 255,437	94.48%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Fayette	\$ 1,048,317	\$ 16,165	\$ 18,929	\$ 1,013,223	96.65%
Floyd	\$ 645,405	\$ 35,941	\$ 5,382	\$ 604,082	93.60%
Forsyth	\$ 1,975,653	\$ 27,455	\$ 25,857	\$ 1,922,341	97.30%
Franklin	\$ 138,265	\$ 2,730	\$ 1,066	\$ 134,469	97.25%
Fulton	\$ 12,272,573	\$ 141,693	\$ 681,144	\$ 11,449,737	93.30%
Gilmer	\$ 272,257	\$ 26,644	\$ 2,528	\$ 243,085	89.29%
Glascocock	\$ 19,521	\$ 468	\$ 492	\$ 18,560	95.08%
Glynn	\$ 1,117,503	\$ 78,140	\$ -	\$ 1,039,363	93.01%
Gordon	\$ 357,818	\$ 22,518	\$ 19,709	\$ 315,591	88.20%
Grady	\$ 122,304	\$ 3,787	\$ 885	\$ 117,632	96.18%
Greene	\$ 332,158	\$ 8,896	\$ (522)	\$ 323,783	97.48%
Gwinnett	\$ 6,314,211	\$ 95,707	\$ 123,154	\$ 6,095,351	96.53%
Habersham	\$ 272,229	\$ 4,203	\$ 3,136	\$ 264,890	97.30%
Hall	\$ 1,437,033	\$ 25,950	\$ 39,362	\$ 1,371,721	95.46%
Hancock	\$ 91,772	\$ 11,171	\$ 1,007	\$ 79,594	86.73%
Haralson	\$ 172,119	\$ 5,378	\$ 753	\$ 165,988	96.44%
Harris	\$ 307,271	\$ 5,388	\$ (2,544)	\$ 304,428	99.07%
Hart*	\$ 249,589	\$ 26,193	\$ 8,958	\$ 214,439	85.92%
Heard	\$ 127,798	\$ 3,237	\$ (26,807)	\$ 151,368	118.44%
Henry	\$ 1,309,962	\$ 38,650	\$ 19,061	\$ 1,252,250	95.59%
Houston	\$ 897,719	\$ 25,975	\$ 2,379	\$ 869,365	96.84%
Irwin	\$ 53,769	\$ 4,959	\$ 183	\$ 48,627	90.44%
Jackson	\$ 509,581	\$ 19,398	\$ 6,012	\$ 484,171	95.01%
Jasper	\$ 86,219	\$ 5,785	\$ 573	\$ 79,862	92.63%
Jeff Davis	\$ 61,099	\$ 3,940	\$ 64	\$ 57,095	93.45%
Jefferson	\$ 98,749	\$ 4,000	\$ (351)	\$ 95,100	96.30%
Jenkins	\$ 46,844	\$ 1,960	\$ (1,132)	\$ 46,016	98.23%
Johnson	\$ 39,566	\$ 2,943	\$ 269	\$ 36,354	91.88%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$ 175,736	\$ 4,352	\$ 2,119	\$ 169,265	96.32%
Lamar	\$ 106,755	\$ 3,625	\$ 1,699	\$ 101,430	95.01%
Lanier	\$ 39,655	\$ 2,283	\$ -	\$ 37,372	94.24%
Laurens	\$ 266,823	\$ 11,835	\$ 4,660	\$ 250,329	93.82%
Lee	\$ 208,890	\$ 5,430	\$ 761	\$ 202,699	97.04%
Liberty	\$ 288,598	\$ 16,191	\$ 4,488	\$ 267,919	92.83%
Lincoln	\$ 66,291	\$ 3,495	\$ (108)	\$ 62,904	94.89%
Long	\$ 62,727	\$ 4,036	\$ 272	\$ 58,419	93.13%
Lowndes	\$ 652,730	\$ 26,454	\$ 9,515	\$ 616,761	94.49%
Lumpkin	\$ 243,743	\$ 13,150	\$ 5,391	\$ 225,202	92.39%
Macon	\$ 80,882	\$ 4,811	\$ 6,108	\$ 69,963	86.50%
Madison	\$ 154,299	\$ 8,585	\$ 1,140	\$ 144,573	93.70%
Marion	\$ 50,727	\$ 721	\$ 421	\$ 49,585	97.75%
McDuffie	\$ 135,861	\$ 3,799	\$ 73	\$ 131,989	97.15%
McIntosh	\$ 107,204	\$ 8,516	\$ -	\$ 98,688	92.06%
Meriwether	\$ 126,243	\$ 9,180	\$ 1,231	\$ 115,832	91.75%
Miller	\$ 37,399	\$ 812	\$ 77	\$ 36,510	97.62%
Mitchell	\$ 130,857	\$ 5,010	\$ 671	\$ 125,176	95.66%
Monroe	\$ 325,767	\$ 11,630	\$ (6,097)	\$ 320,233	98.30%
Montgomery	\$ 47,482	\$ 2,929	\$ 186	\$ 44,367	93.44%
Morgan	\$ 169,307	\$ 6,322	\$ (493)	\$ 163,478	96.56%
Murray	\$ 186,881	\$ 12,211	\$ 2,689	\$ 171,980	92.03%
Muscogee	\$ 1,166,934	\$ 32,476	\$ 4,733	\$ 1,129,725	96.81%
Newton	\$ 535,428	\$ 11,916	\$ 6,110	\$ 517,402	96.63%
Oconee	\$ 349,695	\$ 3,929	\$ 1,870	\$ 343,896	98.34%
Oglethorpe	\$ 96,870	\$ 5,200	\$ 63	\$ 91,607	94.57%
Paulding	\$ 706,561	\$ 19,390	\$ (949)	\$ 688,120	97.39%
Peach	\$ 151,491	\$ 10,653	\$ 1,128	\$ 139,710	92.22%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Pickens	\$ 325,316	\$ 17,519	\$ 3,894	\$ 303,903	93.42%
Pierce	\$ 94,138	\$ 6,279	\$ 760	\$ 87,099	92.52%
Pike	\$ 109,844	\$ 7,426	\$ 112	\$ 102,306	93.14%
Polk	\$ 211,103	\$ 12,549	\$ 5,281	\$ 193,273	91.55%
Pulaski	\$ 58,806	\$ 2,841	\$ 1,006	\$ 54,958	93.46%
Putnam	\$ 348,824	\$ 11,214	\$ (3,308)	\$ 340,918	97.73%
Quitman	\$ 17,506	\$ 581	\$ 80	\$ 16,845	96.22%
Rabun	\$ 386,699	\$ 11,393	\$ (21,277)	\$ 396,582	102.56%
Randolph	\$ 41,980	\$ 1,752	\$ 367	\$ 39,861	94.95%
Richmond	\$ 1,064,490	\$ 26,234	\$ 7,609	\$ 1,030,647	96.82%
Rockdale	\$ 595,831	\$ 1,853	\$ 3,323	\$ 590,655	99.13%
Schley	\$ 26,577	\$ 1,110	\$ 13	\$ 25,454	95.77%
Screven	\$ 95,297	\$ 6,424	\$ (933)	\$ 89,806	94.24%
Seminole	\$ 55,018	\$ 3,315	\$ 487	\$ 51,216	93.09%
Spalding	\$ 324,538	\$ 18,234	\$ 2,324	\$ 303,980	93.67%
Stephens	\$ 157,856	\$ 1,424	\$ 3,923	\$ 152,509	96.61%
Stewart	\$ 31,630	\$ 1,696	\$ 352	\$ 29,582	93.53%
Sumter	\$ 171,792	\$ 8,385	\$ (365)	\$ 163,772	95.33%
Talbot	\$ 52,017	\$ 1,489	\$ 581	\$ 49,947	96.02%
Taliaferro	\$ 13,635	\$ 1,232	\$ 59	\$ 12,343	90.53%
Tattnall	\$ 98,556	\$ 7,442	\$ 715	\$ 90,400	91.72%
Taylor	\$ 50,016	\$ 3,035	\$ 136	\$ 46,845	93.66%
Telfair	\$ 61,023	\$ 1,839	\$ 1,573	\$ 57,611	94.41%
Terrell	\$ 58,103	\$ 5,802	\$ -	\$ 52,301	90.01%
Thomas	\$ 336,661	\$ 13,494	\$ 1,238	\$ 321,929	95.62%
Tift	\$ 218,108	\$ 5,929	\$ 174	\$ 212,005	97.20%
Toombs	\$ 143,061	\$ 6,573	\$ 2,158	\$ 134,329	93.90%
Towns	\$ 191,803	\$ 14,538	\$ 596	\$ 176,669	92.11%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Treutlen	\$ 26,841	\$ 2,164	\$ 352	\$ 24,325	90.63%
Troup	\$ 436,863	\$ 1,238	\$ 6,682	\$ 428,943	98.19%
Turner	\$ 45,613	\$ 1,921	\$ 55	\$ 43,637	95.67%
Twiggs	\$ 55,988	\$ 4,357	\$ 258	\$ 51,373	91.76%
Union	\$ 272,755	\$ 18,613	\$ (474)	\$ 254,616	93.35%
Upson	\$ 157,870	\$ 6,230	\$ 8,200	\$ 143,439	90.86%
Walker	\$ 313,882	\$ 22,496	\$ 4,030	\$ 287,355	91.55%
Walton	\$ 565,532	\$ 12,013	\$ 2,574	\$ 550,946	97.42%
Ware	\$ 164,634	\$ 7,540	\$ 2,528	\$ 154,566	93.88%
Warren	\$ 36,318	\$ 1,111	\$ 166	\$ 35,041	96.48%
Washington	\$ 178,441	\$ 2,783	\$ (213)	\$ 175,871	98.56%
Wayne	\$ 174,114	\$ 29,892	\$ -	\$ 144,222	82.83%
Webster	\$ 18,094	\$ 1,015	\$ (56)	\$ 17,135	94.70%
Wheeler	\$ 29,336	\$ 4,816	\$ (279)	\$ 24,799	84.53%
White	\$ 236,243	\$ 4,081	\$ (4,605)	\$ 236,766	100.22%
Whitfield	\$ 658,753	\$ 29,221	\$ 4,734	\$ 624,798	94.85%
Wilcox	\$ 34,515	\$ 1,729	\$ 217	\$ 32,569	94.36%
Wilkes	\$ 81,689	\$ 7,704	\$ 545	\$ 73,440	89.90%
Wilkinson	\$ 85,764	\$ 4,425	\$ (349)	\$ 81,688	95.25%
Worth	\$ 116,167	\$ 4,268	\$ 442	\$ 111,457	95.95%
<b>Total</b>	<b>\$ 76,366,071</b>	<b>\$ 2,031,603</b>	<b>\$ 1,474,437</b>	<b>\$ 72,860,032</b>	<b>95.41%</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 Comparison of Tax Collections for Tax Year 2012**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 137,423	\$ 4,028	\$ 2,761	\$ 130,634	95.06%
Atkinson	\$ 28,781	\$ 1,528	\$ 1,450	\$ 25,803	89.65%
Bacon	\$ 42,617	\$ 2,467	\$ (249)	\$ 40,399	94.80%
Baker	\$ 25,578	\$ 616	\$ (80)	\$ 25,042	97.90%
Baldwin	\$ 197,898	\$ 4,734	\$ 1,988	\$ 191,176	96.60%
Banks	\$ 99,964	\$ 8,311	\$ 1,276	\$ 90,378	90.41%
Barrow	\$ 289,609	\$ 7,324	\$ 1,741	\$ 280,544	96.87%
Bartow	\$ 552,307	\$ 18,646	\$ 1,879	\$ 531,783	96.28%
Ben Hill	\$ 70,061	\$ 3,787	\$ 468	\$ 65,806	93.93%
Berrien	\$ 65,617	\$ 2,642	\$ 215	\$ 62,760	95.65%
Bibb	\$ 807,870	\$ 28,353	\$ 6,343	\$ 773,175	95.71%
Bleckley	\$ 49,501	\$ 1,899	\$ 40	\$ 47,561	96.08%
Brantley	\$ 63,320	\$ 5,233	\$ 805	\$ 57,282	90.46%
Brooks	\$ 79,984	\$ 4,955	\$ 507	\$ 74,522	93.17%
Bryan	\$ 238,445	\$ 3,937	\$ (665)	\$ 235,173	98.63%
Bulloch	\$ 331,160	\$ 8,593	\$ (1,643)	\$ 324,210	97.90%
Burke	\$ 402,117	\$ 4,513	\$ 571	\$ 397,033	98.74%
Butts	\$ 110,962	\$ 4,397	\$ (369)	\$ 106,934	96.37%
Calhoun	\$ 23,295	\$ 635	\$ 136	\$ 22,524	96.69%
Camden	\$ 289,748	\$ 11,185	\$ 3,161	\$ 275,402	95.05%
Candler	\$ 43,171	\$ 3,955	\$ 89	\$ 39,127	90.63%
Carroll	\$ 479,181	\$ 10,357	\$ (5,378)	\$ 474,203	98.96%
Catoosa	\$ 290,116	\$ 15,685	\$ 248	\$ 274,183	94.51%
Charlton	\$ 55,137	\$ 1,608	\$ (972)	\$ 54,501	98.85%
Chatham	\$ 2,224,595	\$ 21,573	\$ 29,267	\$ 2,173,755	97.71%
Chattahoochee	\$ 13,003	\$ 552	\$ (104)	\$ 12,555	96.55%
Chattooga	\$ 77,297	\$ 3,128	\$ 1,524	\$ 72,646	93.98%



County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Cherokee	\$ 1,250,056	\$ 24,810	\$ 2,119	\$ 1,223,127	97.85%
Clarke	\$ 616,797	\$ 8,190	\$ 3,655	\$ 604,952	98.08%
Clay	\$ 21,128	\$ 332	\$ 187	\$ 20,609	97.54%
Clayton	\$ 1,171,254	\$ 63,048	\$ 30,910	\$ 1,077,296	91.98%
Clinch	\$ 53,449	\$ 1,719	\$ 3,783	\$ 47,947	89.71%
Cobb	\$ 5,227,251	\$ 26,393	\$ 146,823	\$ 5,054,035	96.69%
Coffee	\$ 160,664	\$ 7,491	\$ 1,001	\$ 152,172	94.71%
Colquitt	\$ 175,549	\$ 443	\$ 1,900	\$ 173,206	98.67%
Columbia	\$ 815,231	\$ 16,051	\$ 7,589	\$ 791,591	97.10%
Cook	\$ 65,174	\$ 976	\$ -	\$ 64,198	98.50%
Coweta	\$ 764,150	\$ 20,251	\$ 43,663	\$ 700,236	91.64%
Crawford	\$ 58,689	\$ 4,581	\$ 302	\$ 53,807	91.68%
Crisp	\$ 112,149	\$ 8,215	\$ 3,501	\$ 100,433	89.55%
Dade	\$ 81,778	\$ 6,527	\$ 141	\$ 75,109	91.85%
Dawson	\$ 205,936	\$ 5,696	\$ 3,126	\$ 197,114	95.72%
Decatur	\$ 155,106	\$ 3,585	\$ 423	\$ 151,098	97.42%
Dekalb	\$ 3,818,886	\$ 163,963	\$ 138,487	\$ 3,516,436	92.08%
Dodge	\$ 78,707	\$ 4,055	\$ 105	\$ 74,547	94.71%
Dooly	\$ 53,036	\$ 2,700	\$ (148)	\$ 50,484	95.19%
Dougherty	\$ 393,382	\$ 6,297	\$ 3,359	\$ 383,726	97.55%
Douglas	\$ 672,959	\$ 20,142	\$ 14,204	\$ 638,613	94.90%
Early	\$ 85,154	\$ 1,729	\$ 7,905	\$ 75,520	88.69%
Echols	\$ 22,710	\$ 680	\$ (24)	\$ 22,054	97.11%
Effingham	\$ 297,651	\$ 11,880	\$ (268)	\$ 286,039	96.10%
Elbert	\$ 98,846	\$ 5,633	\$ 257	\$ 92,956	94.04%
Emanuel	\$ 86,291	\$ 3,752	\$ (1,459)	\$ 83,999	97.34%
Evans	\$ 47,430	\$ 1,907	\$ 31	\$ 45,492	95.91%
Fannin	\$ 221,397	\$ 11,585	\$ 2,131	\$ 207,681	93.80%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Fayette	\$ 776,162	\$ 9,615	\$ 10,079	\$ 756,469	97.46%
Floyd	\$ 537,073	\$ 21,400	\$ 14,618	\$ 501,055	93.29%
Forsyth	\$ 1,550,602	\$ 14,592	\$ 18,349	\$ 1,517,661	97.88%
Franklin	\$ 103,542	\$ 2,212	\$ 185	\$ 101,145	97.69%
Fulton	\$ 9,669,157	\$ 166,173	\$ 514,630	\$ 8,988,354	92.96%
Gilmer	\$ 198,208	\$ 13,367	\$ 297	\$ 184,543	93.11%
Glascocock	\$ 16,068	\$ 358	\$ (97)	\$ 15,807	98.37%
Glynn	\$ 795,795	\$ 23,116	\$ 2,020	\$ 770,659	96.84%
Gordon	\$ 265,287	\$ 13,590	\$ 945	\$ 250,752	94.52%
Grady	\$ 99,411	\$ 3,529	\$ 738	\$ 95,144	95.71%
Greene	\$ 247,784	\$ 4,905	\$ 385	\$ 242,494	97.86%
Gwinnett	\$ 4,891,315	\$ 70,105	\$ 100,857	\$ 4,720,353	96.50%
Habersham	\$ 205,300	\$ 11,130	\$ 338	\$ 193,831	94.41%
Hall	\$ 1,140,459	\$ 13,878	\$ 17,919	\$ 1,108,663	97.21%
Hancock	\$ 72,693	\$ 7,937	\$ 727	\$ 64,029	88.08%
Haralson	\$ 141,031	\$ 4,260	\$ 2,228	\$ 134,544	95.40%
Harris	\$ 252,807	\$ 3,266	\$ 1,990	\$ 247,551	97.92%
Hart	\$ 171,072	\$ 15,044	\$ 6,645	\$ 149,382	87.32%
Heard	\$ 106,332	\$ 2,880	\$ 23,147	\$ 80,305	75.52%
Henry	\$ 947,890	\$ 16,892	\$ 9,271	\$ 921,728	97.24%
Houston	\$ 740,550	\$ 14,286	\$ 2,585	\$ 723,680	97.72%
Irwin	\$ 45,174	\$ 4,361	\$ 187	\$ 40,626	89.93%
Jackson	\$ 393,105	\$ 15,108	\$ 8,510	\$ 369,488	93.99%
Jasper	\$ 66,719	\$ 3,990	\$ 493	\$ 62,236	93.28%
Jeff Davis	\$ 55,034	\$ 2,013	\$ 528	\$ 52,493	95.38%
Jefferson	\$ 80,815	\$ 3,673	\$ (125)	\$ 77,268	95.61%
Jenkins	\$ 44,247	\$ 1,428	\$ 522	\$ 42,298	95.59%
Johnson	\$ 32,631	\$ 3,806	\$ 80	\$ 28,745	88.09%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Jones	\$ 136,280	\$ 1,446	\$ (6,154)	\$ 140,988	103.45%
Lamar	\$ 81,378	\$ 1,908	\$ 583	\$ 78,887	96.94%
Lanier	\$ 33,506	\$ 2,075	\$ (52)	\$ 31,483	93.96%
Laurens	\$ 224,293	\$ 9,756	\$ 3,922	\$ 210,615	93.90%
Lee	\$ 175,409	\$ 3,230	\$ 1,178	\$ 171,001	97.49%
Liberty	\$ 238,895	\$ 11,857	\$ 1,185	\$ 225,852	94.54%
Lincoln	\$ 52,745	\$ 2,805	\$ 813	\$ 49,127	93.14%
Long	\$ 52,835	\$ 3,036	\$ 100	\$ 49,699	94.06%
Lowndes	\$ 538,949	\$ 20,549	\$ 7,737	\$ 510,663	94.75%
Lumpkin	\$ 174,038	\$ 10,398	\$ 954	\$ 162,686	93.48%
Macon	\$ 70,297	\$ 4,137	\$ 5,809	\$ 60,351	85.85%
Madison	\$ 112,123	\$ 6,430	\$ 579	\$ 105,113	93.75%
Marion	\$ 41,406	\$ 1,822	\$ (112)	\$ 39,696	95.87%
McDuffie	\$ 114,299	\$ 3,055	\$ 2,315	\$ 108,929	95.30%
McIntosh	\$ 97,966	\$ 7,372	\$ (1,575)	\$ 92,169	94.08%
Meriwether	\$ 103,025	\$ 5,384	\$ 1,955	\$ 95,687	92.88%
Miller	\$ 31,936	\$ 461	\$ (36)	\$ 31,511	98.67%
Mitchell	\$ 110,741	\$ 3,006	\$ 724	\$ 107,011	96.63%
Monroe	\$ 269,406	\$ 7,355	\$ 1,365	\$ 260,687	96.76%
Montgomery	\$ 52,151	\$ 2,293	\$ 58	\$ 49,801	95.49%
Morgan	\$ 118,770	\$ 3,051	\$ (594)	\$ 116,313	97.93%
Murray	\$ 169,522	\$ 10,595	\$ 12,702	\$ 146,225	86.26%
Muscogee	\$ 984,699	\$ 20,192	\$ 14,357	\$ 950,150	96.49%
Newton	\$ 396,549	\$ 6,857	\$ 1,022	\$ 388,670	98.01%
Oconee	\$ 272,691	\$ 2,844	\$ 283	\$ 269,563	98.85%
Oglethorpe	\$ 76,148	\$ 3,951	\$ 303	\$ 71,894	94.41%
Paulding	\$ 534,294	\$ 11,740	\$ (531)	\$ 523,085	97.90%
Peach	\$ 123,526	\$ 8,466	\$ 755	\$ 114,304	92.54%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Pickens	\$ 258,217	\$ 16,689	\$ 303	\$ 241,225	93.42%
Pierce	\$ 83,095	\$ 5,588	\$ (3)	\$ 77,510	93.28%
Pike	\$ 89,415	\$ 2,923	\$ 300	\$ 86,193	96.40%
Polk	\$ 179,415	\$ 13,981	\$ 3,297	\$ 162,137	90.37%
Pulaski	\$ 47,561	\$ 1,423	\$ 464	\$ 45,674	96.03%
Putnam	\$ 269,761	\$ 6,623	\$ (1,861)	\$ 264,998	98.23%
Quitman	\$ 15,159	\$ 488	\$ 27	\$ 14,644	96.60%
Rabun	\$ 320,341	\$ 13,592	\$ 14,250	\$ 292,499	91.31%
Randolph	\$ 35,024	\$ 1,896	\$ 49	\$ 33,079	94.45%
Richmond	\$ 886,966	\$ 14,696	\$ 11,138	\$ 861,132	97.09%
Rockdale	\$ 426,610	\$ 2,171	\$ 3,107	\$ 421,332	98.76%
Schley	\$ 22,074	\$ 974	\$ 88	\$ 21,012	95.19%
Screven	\$ 77,862	\$ 5,015	\$ (1,847)	\$ 74,694	95.93%
Seminole	\$ 47,145	\$ 3,568	\$ 653	\$ 42,924	91.05%
Spalding	\$ 258,675	\$ 11,459	\$ 6,364	\$ 240,852	93.11%
Stephens	\$ 122,458	\$ 722	\$ 498	\$ 121,238	99.00%
Stewart	\$ 26,143	\$ 669	\$ 50	\$ 25,424	97.25%
Sumter	\$ 140,456	\$ 6,134	\$ 10	\$ 134,312	95.63%
Talbot	\$ 40,268	\$ 1,240	\$ 728	\$ 38,300	95.11%
Taliaferro	\$ 10,876	\$ 1,270	\$ (19)	\$ 9,625	88.50%
Tattnall	\$ 82,511	\$ 5,449	\$ 1,831	\$ 75,230	91.18%
Taylor	\$ 41,492	\$ 3,159	\$ 300	\$ 38,033	91.66%
Telfair	\$ 52,409	\$ 4,061	\$ 77	\$ 48,271	92.10%
Terrell	\$ 49,320	\$ 1,775	\$ -	\$ 47,545	96.40%
Thomas	\$ 266,942	\$ 7,950	\$ 541	\$ 258,451	96.82%
Tift	\$ 183,302	\$ 4,569	\$ (52)	\$ 178,785	97.54%
Toombs	\$ 121,893	\$ 9,128	\$ 343	\$ 112,423	92.23%
Towns	\$ 145,262	\$ 9,627	\$ 110	\$ 135,525	93.30%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Treutlen	\$ 22,734	\$ 1,641	\$ (18)	\$ 21,111	92.86%
Troup	\$ 372,620	\$ 897	\$ 2,136	\$ 369,587	99.19%
Turner	\$ 37,936	\$ 1,559	\$ 186	\$ 36,191	95.40%
Twiggs	\$ 45,461	\$ 2,921	\$ (1,582)	\$ 44,122	97.05%
Union	\$ 220,292	\$ 14,157	\$ 1,393	\$ 204,742	92.94%
Upson	\$ 122,639	\$ 3,464	\$ 7,440	\$ 111,735	91.11%
Walker	\$ 253,829	\$ 9,169	\$ 1,719	\$ 242,942	95.71%
Walton	\$ 420,840	\$ 6,922	\$ 6,429	\$ 407,490	96.83%
Ware	\$ 141,537	\$ 5,846	\$ 1,644	\$ 134,047	94.71%
Warren	\$ 30,066	\$ 1,330	\$ 165	\$ 28,571	95.03%
Washington	\$ 140,783	\$ 1,226	\$ 790	\$ 138,767	98.57%
Wayne	\$ 144,684	\$ 12,072	\$ 1,928	\$ 130,684	90.32%
Webster	\$ 15,069	\$ 632	\$ (43)	\$ 14,480	96.09%
Wheeler	\$ 25,267	\$ 3,458	\$ (47)	\$ 21,856	86.50%
White	\$ 168,321	\$ 2,742	\$ 674	\$ 164,906	97.97%
Whitfield	\$ 535,709	\$ 17,176	\$ (5,213)	\$ 523,746	97.77%
Wilcox	\$ 30,111	\$ 1,078	\$ 334	\$ 28,699	95.31%
Wilkes	\$ 65,793	\$ 2,801	\$ (36)	\$ 63,027	95.80%
Wilkinson	\$ 70,315	\$ 3,508	\$ 232	\$ 66,575	94.68%
Worth	\$ 98,900	\$ 4,118	\$ 335	\$ 94,447	95.50%
<b>Total</b>	<b>\$ 60,197,268</b>	<b>\$ 1,513,806</b>	<b>\$ 1,305,620</b>	<b>\$ 57,377,842</b>	<b>95.32%</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, Fulton and Hart counties have pursued removal of members of the board of tax assessors based on the findings of the Performance Review Board since 2000.

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, where 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, and lack good customer service to taxpayers.

## List of Counties Where Performance Reviews Occurred

2009	2010	2011	2012	2013
Camden	Pierce		Floyd	Fannin
Jones			Lincoln	
Effingham				

2004	2005	2006	2007	2008
Dade	Charlton	Bibb	Brantley	Jefferson
Hart	Gilmer	Fulton	Crawford	
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 2013 digest was approved was comprised of Revenue Commissioner Douglas J. MacGinnitie, State Auditor Russell Hinton, and Steve Stancil, Director of the State Properties Commission.

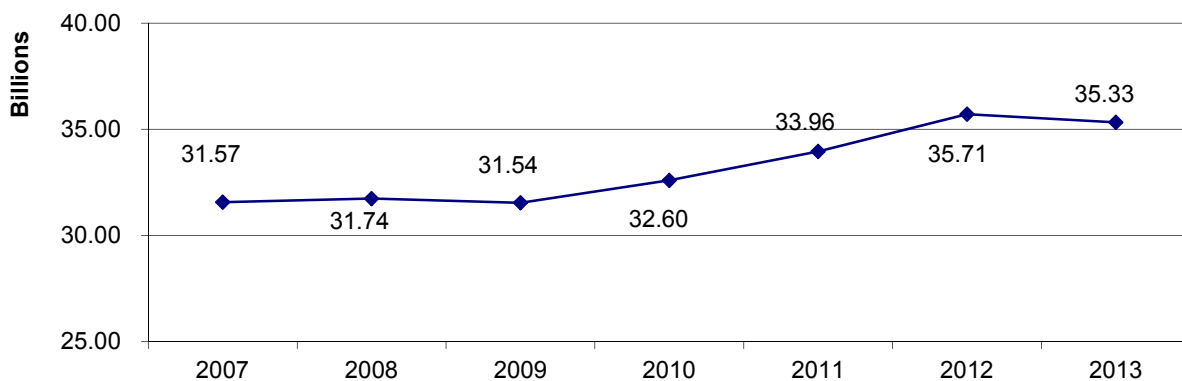
In determining each county's proposed assessed public utility values for 2013, the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2012 tax digest. This method ensures that proposed public utility values are set 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. Discussions with public utility industry representatives continue 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.

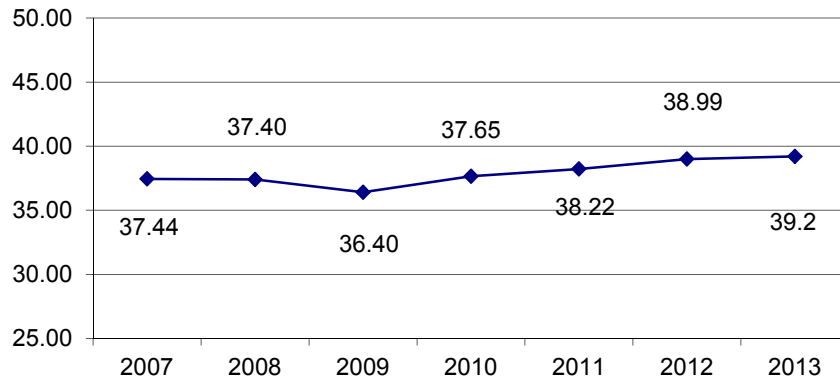
The Department appraised these properties utilizing recognized and publicly available financial reference data to determine the reported net worth of public utility companies in an effort to eliminate bias, concerning the actual unit value of each company. These nationally recognized financial sources included Reuters, Standard & Poor's, Morningstar, and Value Line, making the process less subjective and more transparent.

Figure 14: Change in Public Utility Digest Value shows the digest history since 2007.

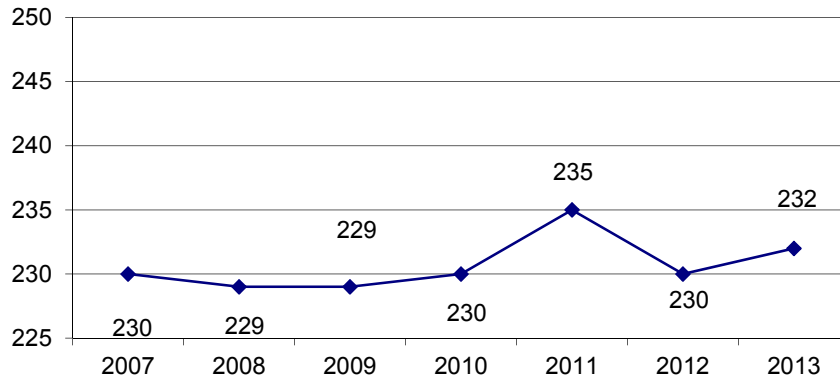




**Figure 15: Trend of Average Proposed Public Utility Equalization Ratios** below shows the trend of the statewide proposed public utility equalization ratios.



**Figure 16: Number of Public Utility Companies by Year** shows the numbers of companies that are centrally assessed on an annual basis.



**Table 6: 2013 Public Utility Proposed Equalization Ratios** shows each county's 2013 proposed equalization ratio for assessment of the public utility properties.

County	Proposed Ratio	County	Proposed Ratio
Appling	36.63	Chattahoochee	39.68
Atkinson	38.55	Chattooga	33.48
Bacon	34.59	Cherokee	38.06
Baker	39.98	Clarke	40.00
Baldwin	38.15	Clay	41.16
Banks	43.80	Clayton	40.29
Barrow	37.70	Clinch	38.17
Bartow	39.86	Cobb	38.53
Ben Hill	39.47	Coffee	38.94
Berrien	38.77	Colquitt	38.86
Bibb	42.00	Columbia	39.43
Bleckley	39.81	Cook	38.64
Brantley	39.22	Coweta	38.13
Brooks	40.40	Crawford	40.20
Bryan	39.51	Crisp	39.45
Bulloch	40.63	Dade	40.72
Burke	39.16	Dawson	38.59
Butts	39.41	Decatur	38.28
Calhoun	37.53	Dekalb	37.07
Camden	42.27	Dodge	42.23
Candler	37.50	Dooly	39.52
Carroll	39.42	Dougherty	39.37
Catoosa	38.64	Douglas	41.03
Charlton	40.80	Early	39.40
Chatham	38.53	Echols	39.30

**Table 6: 2013 Public Utility Proposed Equalization Ratios**

County	Proposed Ratio	County	Proposed Ratio
Effingham	39.28	Houston	39.20
Elbert	40.69	Irwin	38.56
Emanuel	39.60	Jackson	38.02
Evans	40.05	Jasper	38.70
Fannin	35.00	Jeff Davis	38.74
Fayette	38.71	Jefferson	40.38
Floyd	40.09	Jenkins	35.64
Forsyth	39.26	Johnson	40.86
Franklin	38.52	Jones	42.18
Fulton	37.64	Lamar	40.71
Gilmer	36.67	Lanier	41.69
Glascocock	38.88	Laurens	35.42
Glynn	39.57	Lee	39.05
Gordon	37.90	Liberty	34.62
Grady	36.32	Lincoln	38.68
Greene	37.23	Long	40.05
Gwinnett	39.36	Lowndes	38.23
Habersham	40.51	Lumpkin	42.44
Hall	39.87	Macon	40.42
Hancock	40.51	Madison	38.60
Haralson	42.16	Marion	39.94
Harris	39.51	McDuffie	39.30
Hart	37.27	McIntosh	40.67
Heard	40.99	Meriwether	40.58
Henry	38.36	Miller	37.51

**Table 6: 2013 Public Utility Proposed Equalization Ratios**

County	Proposed Ratio	County	Proposed Ratio
Mitchell	38.69	Spalding	40.73
Monroe	40.38	Stephens	38.30
Montgomery	42.38	Stewart	37.53
Morgan	36.41	Sumter	39.16
Murray	39.52	Talbot	37.01
Muscogee	38.65	Taliaferro	39.37
Newton	38.61	Tattnall	39.30
Oconee	39.15	Taylor	39.89
Oglethorpe	41.35	Telfair	38.79
Paulding	38.13	Terrell	39.28
Peach	40.32	Thomas	39.51
Pickens	43.09	Tift	38.60
Pierce	38.22	Toombs	38.88
Pike	42.02	Towns	39.20
Polk	39.01	Treutlen	39.34
Pulaski	40.02	Troup	38.25
Putnam	41.52	Turner	38.57
Quitman	39.89	Twiggs	39.89
Rabun	39.41	Union	40.75
Randolph	36.12	Upson	37.75
Richmond	40.15	Walker	36.85
Rockdale	42.71	Walton	37.54
Schley	39.30	Ware	38.67
Screven	40.76	Warren	37.74
Seminole	38.17	Washington	39.40

**Table 6: 2013 Public Utility Proposed Equalization Ratios**

<b>County</b>	<b>Proposed Ratio</b>
Wayne	42.66
Webster	40.69
Wheeler	38.95
White	37.64
Whitfield	40.06
Wilcox	36.27
Wilkes	39.62
Wilkinson	40.72
Worth	37.05
<b>Average</b>	<b>39.20</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>7</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.

---

<sup>7</sup> **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, the other classes of taxpayers are bearing more of the tax burden.

**Table 7: Preferential Agricultural Assessment Fiscal Impact** 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 1997 and has been steadily declining since that time.

Year	Parcels	Percent Change	Total Value Eliminated	Percent Change	Total Tax Shift	Percent Change
1990	19,947	-	\$ 176,780,216	-	\$ 4,010,259	-
1991	23,086	15.70%	\$ 204,261,412	15.55%	\$ 4,657,783	16.10%
1992	23,243	0.68%	\$ 180,985,796	-11.40%	\$ 4,232,187	-9.14%
1993	18,388	-20.89%	\$ 145,151,076	-19.80%	\$ 3,542,375	-16.30%
1994	17,836	-3.00%	\$ 137,170,751	-5.50%	\$ 3,362,403	-5.08%
1995	22,226	24.61%	\$ 165,278,063	20.49%	\$ 4,249,807	26.39%
1996	23,501	5.74%	\$ 174,157,485	5.37%	\$ 4,410,076	3.77%
1997	23,915	1.76%	\$ 181,350,311	4.13%	\$ 4,654,542	5.54%
1998	23,340	-2.40%	\$ 189,169,970	4.31%	\$ 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	3.88%
2002	18,302	-11.02%	\$ 182,041,147	-6.68%	\$ 4,768,802	-4.84%
2003	16,435	-10.20%	\$ 177,696,254	-2.39%	\$ 4,803,802	0.73%
2004	13,549	-17.56%	\$ 158,588,308	-10.75%	\$ 4,304,327	-10.40%
2005	13,020	-3.90%	\$ 194,743,119	22.80%	\$ 4,270,954	-0.78%
2006	11,168	-14.22%	\$ 193,012,297	-0.89%	\$ 4,175,105	-2.24%
2007	8,755	-21.61%	\$ 153,927,964	-20.25%	\$ 3,983,907	-4.58%
2008	7,274	-16.92%	\$ 139,281,934	-9.51%	\$ 3,636,463	-8.72%
2009	5,742	-21.06%	\$ 104,297,566	-25.12%	\$ 2,725,949	-25.04%
2010	5,146	-10.38%	\$ 86,250,878	-17.30%	\$ 2,313,513	-15.13%
2011	4,612	-10.38%	\$ 72,078,892	-16.43%	\$ 1,960,764	-15.25%
2012	3,988	-13.53%	\$ 61,697,690	-14.40%	\$ 1,691,116	-13.75%

**Table 8: Preferential Agricultural Assessment for 2012** illustrates a county-by-county breakdown of the preferential agricultural assessment local impact.

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	651	\$3,459,707	\$865	\$44,804	\$51,896	\$97,565
Atkinson	66	\$1,217,103	\$304	\$21,130	\$18,027	\$39,461
Bacon	263	\$2,298,251	\$575	\$32,148	\$33,325	\$66,048
Baker	144	\$3,602,340	\$901	\$30,656	\$53,585	\$85,142
Baldwin	0	\$0	\$0	\$0	\$0	\$0
Banks	6	\$105,081	\$26	\$944	\$1,525	\$2,495
Barrow	0	\$0	\$0	\$0	\$0	\$0
Bartow	39	\$619,640	\$155	\$4,817	\$11,092	\$16,064
Ben Hill	6	\$60,135	\$15	\$889	\$949	\$1,853
Berrien	8	\$413,655	\$103	\$6,912	\$5,791	\$12,806
Bibb	6	\$37,299	\$9	\$448	\$669	\$1,126
Bleckley	1	\$7,280	\$2	\$109	\$89	\$200
Brantley	9	\$118,917	\$30	\$1,842	\$2,204	\$4,076
Brooks	51	\$1,616,649	\$404	\$17,748	\$24,250	\$42,402
Bryan	8	\$130,910	\$33	\$1,034	\$2,034	\$3,101
Bulloch	9	\$294,330	\$74	\$3,073	\$3,061	\$6,208
Burke	28	\$923,516	\$231	\$5,785	\$12,698	\$18,714
Butts	5	\$430,371	\$108	\$6,203	\$8,177	\$14,488
Calhoun	58	\$1,107,599	\$277	\$14,407	\$19,199	\$33,883
Camden	7	\$144,779	\$36	\$1,694	\$2,244	\$3,974
Candler	12	\$277,472	\$69	\$2,978	\$3,679	\$6,726
Carroll	22	\$318,829	\$80	\$2,710	\$6,217	\$9,007
Catoosa	0	\$0	\$0	\$0	\$0	\$0
Charlton	1	\$2,610	\$1	\$50	\$48	\$99
Chatham	0	\$0	\$0	\$0	\$0	\$0
Chattahoochee	3	\$33,674	\$8	\$291	\$552	\$851



County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Chattooga	1	\$9,305	\$2	\$107	\$135	\$244
Cherokee	0	\$0	\$0	\$0	\$0	\$0
Clarke	0	\$0	\$0	\$0	\$0	\$0
Clay	17	\$354,530	\$89	\$5,377	\$4,262	\$9,728
Clayton	0	\$0	\$0	\$0	\$0	\$0
Clinch	14	\$112,650	\$28	\$1,235	\$1,767	\$3,030
Cobb	0	\$0	\$0	\$0	\$0	\$0
Coffee	45	\$983,088	\$246	\$7,714	\$15,940	\$23,900
Colquitt	5	\$101,329	\$25	\$1,365	\$839	\$2,229
Columbia	5	\$171,512	\$43	\$1,124	\$3,017	\$4,184
Cook	25	\$354,054	\$89	\$4,213	\$5,688	\$9,990
Coweta	0	\$0	\$0	\$0	\$0	\$0
Crawford	19	\$388,240	\$97	\$4,865	\$5,241	\$10,203
Crisp	22	\$364,209	\$91	\$3,926	\$6,355	\$10,372
Dade	19	\$299,686	\$75	\$1,905	\$4,172	\$6,152
Dawson	0	\$0	\$0	\$0	\$0	\$0
Decatur	40	\$1,038,235	\$260	\$10,029	\$16,601	\$26,890
Dekalb	0	\$0	\$0	\$0	\$0	\$0
Dodge	24	\$571,733	\$143	\$5,596	\$6,861	\$12,600
Dooly	33	\$829,078	\$207	\$14,347	\$14,046	\$28,600
Dougherty	7	\$254,760	\$64	\$3,030	\$4,699	\$7,793
Douglas	0	\$0	\$0	\$0	\$0	\$0
Early	51	\$1,088,945	\$272	\$13,013	\$16,879	\$30,164
Echols	8	\$182,170	\$46	\$2,550	\$3,577	\$6,173
Effingham	5	\$146,480	\$37	\$1,254	\$2,475	\$3,766
Elbert	3	\$16,030	\$4	\$159	\$257	\$420
Emanuel	18	\$415,344	\$104	\$4,507	\$5,752	\$10,363
Evans	53	\$623,097	\$156	\$5,343	\$8,100	\$13,599

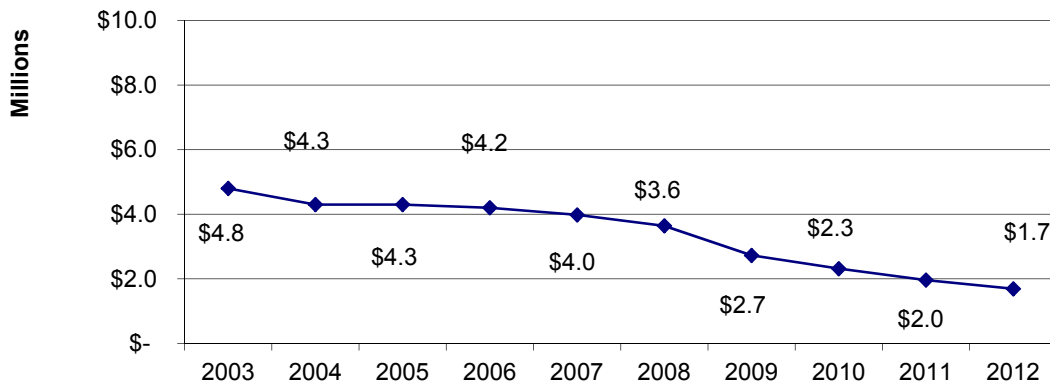
County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Fannin	0	\$0	\$0	\$0	\$0	\$0
Fayette	0	\$0	\$0	\$0	\$0	\$0
Floyd	8	\$233,510	\$58	\$2,047	\$4,340	\$6,445
Forsyth	0	\$0	\$0	\$0	\$0	\$0
Franklin	0	\$0	\$0	\$0	\$0	\$0
Fulton	0	\$0	\$0	\$0	\$0	\$0
Gilmer	9	\$105,210	\$26	\$865	\$1,867	\$2,758
Glascocock	10	\$100,186	\$25	\$1,230	\$1,542	\$2,797
Glynn	1	\$2,490	\$1	\$14	\$38	\$53
Gordon	64	\$956,213	\$239	\$9,371	\$18,464	\$28,074
Grady	23	\$916,200	\$229	\$10,894	\$13,010	\$24,133
Greene	1	\$28,715	\$7	\$170	\$402	\$579
Gwinnett	0	\$0	\$0	\$0	\$0	\$0
Habersham	14	\$126,888	\$32	\$1,222	\$1,828	\$3,082
Hall	0	\$0	\$0	\$0	\$0	\$0
Hancock	82	\$1,672,815	\$418	\$30,245	\$23,297	\$53,960
Haralson	4	\$54,585	\$14	\$602	\$919	\$1,535
Harris	0	\$0	\$0	\$0	\$0	\$0
Hart	1	\$5,498	\$1	\$29	\$75	\$105
Heard	2	\$28,502	\$7	\$198	\$435	\$640
Henry	6	\$50,680	\$13	\$735	\$1,014	\$1,762
Houston	14	\$895,340	\$224	\$8,909	\$11,944	\$21,077
Irwin	61	\$903,721	\$226	\$11,184	\$14,179	\$25,589
Jackson	3	\$25,256	\$6	\$217	\$556	\$779
Jasper	15	\$89,040	\$22	\$1,376	\$1,691	\$3,089
Jeff Davis	15	\$345,454	\$86	\$4,449	\$4,405	\$8,940
Jefferson	3	\$28,100	\$7	\$407	\$398	\$812
Jenkins	270	\$5,815,238	\$1,454	\$62,194	\$75,022	\$138,670

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Johnson	1	\$4,867	\$1	\$70	\$67	\$138
Jones	1	\$14,000	\$4	\$186	\$249	\$439
Lamar	2	\$150,232	\$38	\$1,569	\$2,490	\$4,097
Lanier	11	\$265,740	\$66	\$4,212	\$4,560	\$8,838
Laurens	3	\$173,408	\$43	\$1,096	\$2,775	\$3,914
Lee	5	\$464,990	\$116	\$5,936	\$7,161	\$13,213
Liberty	13	\$70,268	\$18	\$884	\$1,124	\$2,026
Lincoln	0	\$0	\$0	\$0	\$0	\$0
Long	4	\$55,631	\$14	\$874	\$751	\$1,639
Lowndes	2	\$157,222	\$39	\$1,149	\$2,317	\$3,505
Lumpkin	0	\$0	\$0	\$0	\$0	\$0
Macon	35	\$602,295	\$151	\$6,204	\$10,841	\$17,196
Madison	17	\$129,791	\$32	\$1,442	\$2,205	\$3,679
Marion	27	\$517,804	\$129	\$3,586	\$8,407	\$12,122
McDuffie	8	\$70,952	\$18	\$554	\$1,220	\$1,792
McIntosh	1	\$6,855	\$2	\$68	\$108	\$178
Meriwether	6	\$122,010	\$31	\$1,652	\$2,321	\$4,004
Miller	9	\$169,978	\$42	\$2,881	\$2,744	\$5,667
Mitchell	55	\$1,135,853	\$284	\$23,045	\$16,851	\$40,180
Monroe	1	\$5,010	\$1	\$47	\$77	\$125
Montgomery	34	\$387,165	\$97	\$4,877	\$4,735	\$9,709
Morgan	3	\$65,525	\$16	\$589	\$1,160	\$1,765
Murray	4	\$50,920	\$13	\$295	\$789	\$1,097
Muscogee	11	\$94,767	\$24	\$1,423	\$2,215	\$3,662
Newton	1	\$5,220	\$1	\$57	\$114	\$172
Oconee	4	\$17,904	\$4	\$120	\$331	\$455
Oglethorpe	6	\$208,160	\$52	\$1,595	\$4,036	\$5,683
Paulding	0	\$0	\$0	\$0	\$0	\$0

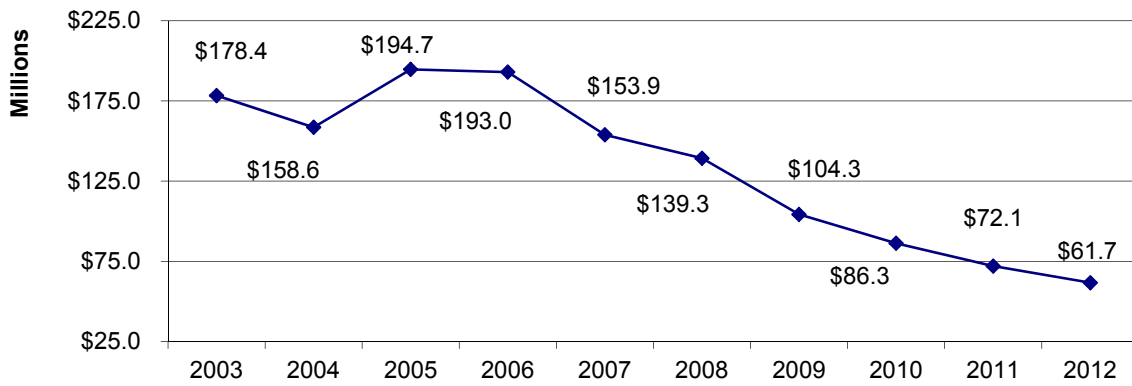
County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Peach	6	\$135,540	\$34	\$1,837	\$2,304	\$4,175
Pickens	0	\$0	\$0	\$0	\$0	\$0
Pierce	6	\$148,763	\$37	\$1,379	\$2,487	\$3,903
Pike	0	\$0	\$0	\$0	\$0	\$0
Polk	0	\$0	\$0	\$0	\$0	\$0
Pulaski	16	\$365,386	\$91	\$5,039	\$4,893	\$10,023
Putnam	0	\$0	\$0	\$0	\$0	\$0
Quitman	0	\$0	\$0	\$0	\$0	\$0
Rabun	0	\$0	\$0	\$0	\$0	\$0
Randolph	72	\$1,261,475	\$315	\$21,698	\$21,294	\$43,307
Richmond	4	\$23,835	\$6	\$193	\$455	\$654
Rockdale	0	\$0	\$0	\$0	\$0	\$0
Schley	22	\$379,414	\$95	\$4,667	\$7,201	\$11,963
Screven	181	\$2,581,295	\$645	\$31,156	\$34,646	\$66,447
Seminole	22	\$1,000,760	\$250	\$13,221	\$16,267	\$29,738
Spalding	2	\$40,649	\$10	\$610	\$791	\$1,411
Stephens	0	\$0	\$0	\$0	\$0	\$0
Stewart	43	\$441,631	\$110	\$5,627	\$7,291	\$13,028
Sumter	58	\$954,283	\$239	\$11,189	\$16,731	\$28,159
Talbot	3	\$30,003	\$8	\$480	\$423	\$911
Taliaferro	19	\$195,228	\$49	\$4,030	\$3,514	\$7,593
Tattnall	66	\$836,731	\$209	\$11,051	\$11,339	\$22,599
Taylor	8	\$190,867	\$48	\$1,565	\$2,592	\$4,205
Telfair	65	\$649,093	\$162	\$9,054	\$9,893	\$19,109
Terrell	38	\$827,604	\$207	\$11,587	\$13,642	\$25,436
Thomas	6	\$419,642	\$105	\$2,390	\$6,181	\$8,676
Tift	1	\$11,821	\$3	\$144	\$177	\$324
Toombs	213	\$2,012,963	\$503	\$19,375	\$22,889	\$42,767

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Towns	0	\$0	\$0	\$0	\$0	\$0
Treutlen	6	\$121,170	\$30	\$1,491	\$1,454	\$2,975
Troup	0	\$0	\$0	\$0	\$0	\$0
Turner	17	\$299,094	\$75	\$4,791	\$4,187	\$9,053
Twiggs	1	\$5,968	\$1	\$99	\$99	\$199
Union	0	\$0	\$0	\$0	\$0	\$0
Upson	0	\$0	\$0	\$0	\$0	\$0
Walker	15	\$207,745	\$52	\$1,004	\$3,616	\$4,672
Walton	3	\$46,606	\$12	\$578	\$1,063	\$1,653
Ware	216	\$2,279,732	\$570	\$36,020	\$38,133	\$74,723
Warren	14	\$235,742	\$59	\$3,065	\$4,573	\$7,697
Washington	22	\$332,048	\$83	\$2,847	\$5,433	\$8,363
Wayne	17	\$320,203	\$80	\$4,003	\$6,404	\$10,487
Webster	14	\$324,520	\$81	\$3,539	\$5,643	\$9,263
Wheeler	5	\$31,840	\$8	\$512	\$492	\$1,012
White	4	\$81,811	\$20	\$752	\$1,385	\$2,157
Whitfield	2	\$20,180	\$5	\$122	\$378	\$505
Wilcox	52	\$610,730	\$153	\$11,146	\$9,228	\$20,527
Wilkes	41	\$801,140	\$200	\$7,604	\$13,419	\$21,223
Wilkinson	2	\$15,210	\$4	\$189	\$299	\$492
Worth	19	\$602,138	\$151	\$6,175	\$8,574	\$14,900
Total	3,988	\$61,697,690	\$15,425	\$743,329	\$932,438	\$1,691,192

**Figure 17: Preferential Agricultural Total Tax Dollar** below illustrates the amount of revenue shift and value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.



**Figure 18: Preferential Agricultural Assessed Value Eliminated** below illustrates 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**<sup>8</sup> 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.

---

<sup>8</sup> **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, the other classes of taxpayers are bearing more of the tax burden.

**Table 9: Conservation Use Fiscal Impact** 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), and assessed value eliminated from the digest, amount of tax shift for each of the tax types, and the total tax shift.

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Hall	2,446	\$317,055,819	\$79,264	\$1,981,599	\$5,801,671	\$7,862,534
Gwinnett	920	\$174,694,500	\$43,674	\$2,099,828	\$3,561,996	\$5,705,498
Meriwether	2,379	\$168,022,444	\$42,006	\$2,275,024	\$3,195,619	\$5,512,649
Cherokee	2,091	\$208,554,120	\$52,139	\$1,214,828	\$4,139,799	\$5,406,766
Jackson	2,450	\$171,786,531	\$42,947	\$1,494,692	\$3,150,823	\$4,688,462
Worth	2,039	\$185,168,749	\$46,292	\$1,898,906	\$2,636,803	\$4,582,001
Oconee	1,904	\$174,428,451	\$43,607	\$1,171,509	\$3,226,926	\$4,442,042
Lumpkin	1,473	\$157,759,593	\$39,440	\$1,414,411	\$2,561,858	\$4,015,709
Brooks	1,601	\$151,740,074	\$37,935	\$1,665,055	\$2,276,101	\$3,979,091
Gordon	2,304	\$135,528,596	\$33,882	\$1,328,180	\$2,595,852	\$3,957,914



**Table 10: Conservation Use Valuation Assessment for Tax Year 2012** 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.

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	58	\$375,002	\$94	\$4,856	\$5,625	\$10,575
Atkinson	909	\$15,185,315	\$3,796	\$263,632	\$224,910	\$492,338
Bacon	241	\$2,694,289	\$674	\$37,688	\$39,067	\$77,429
Baker	233	\$12,701,718	\$3,175	\$108,197	\$188,938	\$300,310
Baldwin	818	\$38,220,516	\$9,555	\$335,576	\$652,042	\$997,173
Banks	1,650	\$142,204,011	\$35,551	\$1,276,850	\$2,063,096	\$3,375,497
Barrow	1,323	\$52,917,460	\$13,229	\$713,838	\$978,973	\$1,706,040
Bartow	1,082	\$43,452,470	\$10,863	\$338,892	\$757,857	\$1,107,612
Ben Hill	458	\$10,301,107	\$2,575	\$152,302	\$162,624	\$317,501
Berrien	1,913	\$74,649,722	\$18,662	\$1,247,397	\$1,045,096	\$2,311,155
Bibb	435	\$18,906,230	\$4,727	\$226,931	\$339,272	\$570,930
Bleckley	685	\$33,482,071	\$8,371	\$501,160	\$410,423	\$919,954
Brantley	956	\$23,792,377	\$5,948	\$369,357	\$440,873	\$816,178
Brooks	1,601	\$151,740,074	\$37,935	\$1,665,055	\$2,276,101	\$3,979,091
Bryan	297	\$13,586,850	\$3,397	\$106,729	\$211,099	\$321,225
Bulloch	2,603	\$78,416,525	\$19,604	\$818,669	\$815,532	\$1,653,805
Burke	1,892	\$128,772,923	\$32,193	\$807,004	\$1,770,628	\$2,609,825
Butts	1,152	\$96,873,628	\$24,218	\$1,396,240	\$1,840,599	\$3,261,057
Calhoun	469	\$30,677,280	\$7,669	\$398,645	\$531,760	\$938,074
Camden	854	\$38,404,828	\$9,601	\$449,336	\$595,275	\$1,054,212
Candler	1,010	\$33,645,110	\$8,411	\$360,381	\$446,101	\$814,893
Carroll	2,395	\$64,037,353	\$16,009	\$543,377	\$1,234,280	\$1,793,666
Catoosa	572	\$38,186,969	\$9,547	\$206,136	\$644,860	\$860,543
Charlton	761	\$15,859,441	\$3,965	\$301,329	\$291,021	\$596,315
Chatham	153	\$25,973,648	\$6,493	\$288,541	\$380,020	\$675,054

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Chattahoochee	82	\$4,310,609	\$1,078	\$37,226	\$70,694	\$108,998
Chattooga	1,301	\$41,790,842	\$10,448	\$483,295	\$602,178	\$1,095,921
Cherokee	2,091	\$208,554,120	\$52,139	\$1,214,828	\$4,139,799	\$5,406,766
Clarke	354	\$29,658,054	\$7,415	\$406,315	\$593,161	\$1,006,891
Clay	476	\$30,199,866	\$7,550	\$458,011	\$363,033	\$828,594
Clayton	161	\$12,320,466	\$3,080	\$183,723	\$246,409	\$433,212
Clinch	403	\$13,172,926	\$3,293	\$144,362	\$206,578	\$354,233
Cobb	537	\$52,300,589	\$13,075	\$421,020	\$981,773	\$1,415,868
Coffee	2,178	\$133,011,033	\$33,253	\$1,043,738	\$2,156,641	\$3,233,632
Colquitt	2,457	\$131,486,370	\$32,872	\$1,710,168	\$1,089,102	\$2,832,142
Columbia	5,057	\$89,031,677	\$22,258	\$583,692	\$1,566,067	\$2,172,017
Cook	1,123	\$63,369,884	\$15,842	\$754,102	\$1,018,037	\$1,787,981
Coweta	2,451	\$143,389,123	\$35,847	\$957,402	\$2,665,604	\$3,658,853
Crawford	846	\$42,461,534	\$10,615	\$532,152	\$573,231	\$1,115,998
Crisp	923	\$45,224,295	\$11,306	\$487,427	\$789,164	\$1,287,897
Dade	536	\$25,682,589	\$6,421	\$163,542	\$357,502	\$527,465
Dawson	969	\$109,733,981	\$27,433	\$893,015	\$1,749,818	\$2,670,266
Decatur	1,547	\$122,962,083	\$30,741	\$1,187,814	\$1,966,164	\$3,184,719
Dekalb	15	\$597,200	\$149	\$8,235	\$14,321	\$22,705
Dodge	1,653	\$66,233,349	\$16,558	\$648,292	\$794,800	\$1,459,650
Dooly	1,336	\$62,113,526	\$15,528	\$1,074,875	\$1,052,327	\$2,142,730
Dougherty	193	\$14,783,330	\$3,696	\$175,833	\$272,679	\$452,208
Douglas	381	\$35,548,593	\$8,887	\$351,931	\$780,292	\$1,141,110
Early	1,462	\$65,095,439	\$16,274	\$777,890	\$1,008,979	\$1,803,143
Echols	300	\$7,004,708	\$1,751	\$98,066	\$137,537	\$237,354
Effingham	1,959	\$78,589,997	\$19,647	\$672,573	\$1,327,935	\$2,020,155
Elbert	1,469	\$68,366,799	\$17,092	\$677,975	\$1,097,766	\$1,792,833
Emanuel	2,083	\$63,451,768	\$15,863	\$688,579	\$878,680	\$1,583,122

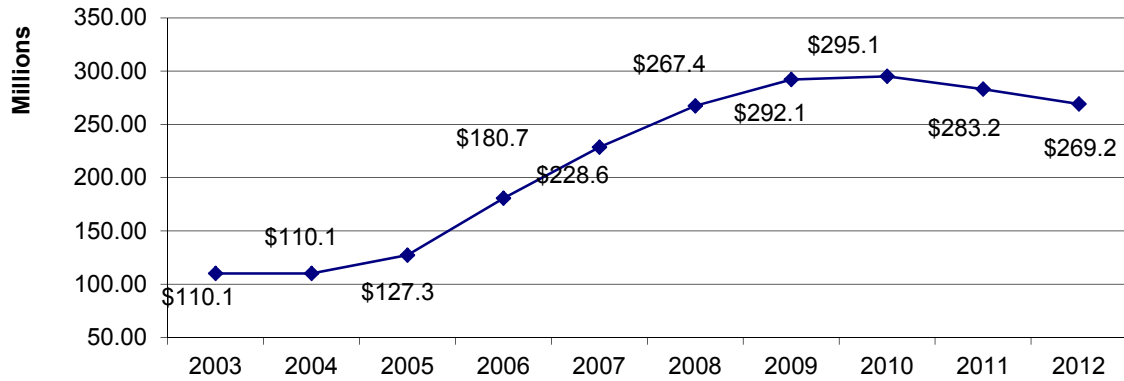
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Evans	280	\$10,428,056	\$2,607	\$89,189	\$135,565	\$227,361
Fannin	1,578	\$120,042,957	\$30,011	\$619,422	\$1,548,554	\$2,197,987
Fayette	573	\$34,383,418	\$8,596	\$194,094	\$737,524	\$940,214
Floyd	2,263	\$65,815,188	\$16,454	\$577,002	\$1,217,600	\$1,811,056
Forsyth	797	\$136,442,489	\$34,111	\$775,130	\$2,553,931	\$3,363,172
Franklin	2,506	\$107,589,310	\$26,897	\$877,380	\$1,814,816	\$2,719,093
Fulton	610	\$67,797,960	\$16,949	\$715,336	\$1,227,812	\$1,960,097
Gilmer	2,157	\$118,192,531	\$29,548	\$971,306	\$2,097,917	\$3,098,771
Glascocock	527	\$14,534,484	\$3,634	\$178,338	\$223,686	\$405,658
Glynn	175	\$20,885,495	\$5,221	\$118,975	\$319,406	\$443,602
Gordon	2,304	\$135,528,596	\$33,882	\$1,328,180	\$2,595,852	\$3,957,914
Grady	2,010	\$118,712,995	\$29,678	\$1,411,498	\$1,685,725	\$3,126,901
Greene	1,218	\$80,417,758	\$20,104	\$474,786	\$1,125,849	\$1,620,739
Gwinnett	920	\$174,694,500	\$43,674	\$2,099,828	\$3,561,996	\$5,705,498
Habersham	1,714	\$145,151,056	\$36,288	\$1,398,530	\$2,091,627	\$3,526,445
Hall	2,446	\$317,055,819	\$79,264	\$1,981,599	\$5,801,671	\$7,862,534
Hancock	1,317	\$65,887,960	\$16,472	\$1,191,254	\$917,622	\$2,125,348
Haralson	1,166	\$66,940,673	\$16,735	\$737,686	\$1,125,430	\$1,879,851
Harris	1,607	\$126,153,408	\$31,538	\$774,582	\$2,215,254	\$3,021,374
Hart	1,743	\$111,796,276	\$27,949	\$580,893	\$1,532,615	\$2,141,457
Heard	1,328	\$48,697,724	\$12,174	\$337,962	\$743,614	\$1,093,750
Henry	1,473	\$84,645,920	\$21,161	\$1,220,027	\$1,692,918	\$2,934,106
Houston	769	\$65,955,703	\$16,489	\$656,259	\$879,849	\$1,552,597
Irwin	1,509	\$73,940,939	\$18,485	\$915,093	\$1,160,133	\$2,093,711
Jackson	2,450	\$171,786,531	\$42,947	\$1,494,692	\$3,150,823	\$4,688,462
Jasper	1,485	\$85,187,191	\$21,297	\$1,315,801	\$1,617,705	\$2,954,803
Jeff Davis	866	\$16,958,868	\$4,240	\$218,430	\$216,226	\$438,896
Jefferson	1,626	\$86,523,824	\$21,631	\$1,254,595	\$1,224,053	\$2,500,279

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Jenkins	540	\$32,287,874	\$8,072	\$345,319	\$416,546	\$769,937
Johnson	1,320	\$49,467,427	\$12,367	\$710,105	\$685,569	\$1,408,041
Jones	1,038	\$82,871,599	\$20,718	\$1,103,062	\$1,474,120	\$2,597,900
Lamar	877	\$49,522,972	\$12,381	\$517,267	\$820,893	\$1,350,541
Lanier	578	\$30,435,498	\$7,609	\$482,403	\$522,273	\$1,012,285
Laurens	2,189	\$61,223,753	\$15,306	\$386,934	\$978,723	\$1,380,963
Lee	449	\$65,914,497	\$16,479	\$841,464	\$1,015,083	\$1,873,026
Liberty	163	\$5,363,701	\$1,341	\$66,735	\$85,819	\$153,895
Lincoln	836	\$32,641,834	\$8,160	\$333,600	\$645,688	\$987,448
Long	499	\$22,304,288	\$5,576	\$350,400	\$301,108	\$657,084
Lowndes	1,048	\$31,847,668	\$7,962	\$232,806	\$468,464	\$709,232
Lumpkin	1,473	\$157,759,593	\$39,440	\$1,414,411	\$2,561,858	\$4,015,709
Macon	1,322	\$62,369,440	\$15,592	\$643,551	\$1,122,650	\$1,781,793
Madison	2,268	\$96,843,643	\$24,211	\$1,077,130	\$1,645,373	\$2,746,714
Marion	869	\$40,875,659	\$10,219	\$283,106	\$663,657	\$956,982
McDuffie	841	\$42,191,642	\$10,548	\$329,155	\$725,274	\$1,064,977
McIntosh	185	\$11,828,672	\$2,957	\$116,997	\$185,509	\$305,463
Meriwether	2,379	\$168,022,444	\$42,006	\$2,275,024	\$3,195,619	\$5,512,649
Miller	759	\$18,003,481	\$4,501	\$305,159	\$290,594	\$600,254
Mitchell	1,742	\$106,076,023	\$26,519	\$2,152,176	\$1,587,036	\$3,765,731
Monroe	1,350	\$95,749,804	\$23,937	\$893,441	\$1,468,993	\$2,386,371
Montgomery	1,038	\$25,436,008	\$6,359	\$320,392	\$310,657	\$637,408
Morgan	1,677	\$114,536,308	\$28,634	\$1,029,681	\$2,027,407	\$3,085,722
Murray	787	\$41,796,050	\$10,449	\$242,462	\$647,839	\$900,750
Muscogee	103	\$9,739,860	\$2,435	\$122,079	\$227,621	\$352,135
Newton	1,026	\$78,122,260	\$19,531	\$852,314	\$1,710,877	\$2,582,722
Oconee	1,904	\$174,428,451	\$43,607	\$1,171,509	\$3,226,926	\$4,442,042
Oglethorpe	1,852	\$98,792,990	\$24,698	\$758,011	\$1,915,596	\$2,698,305

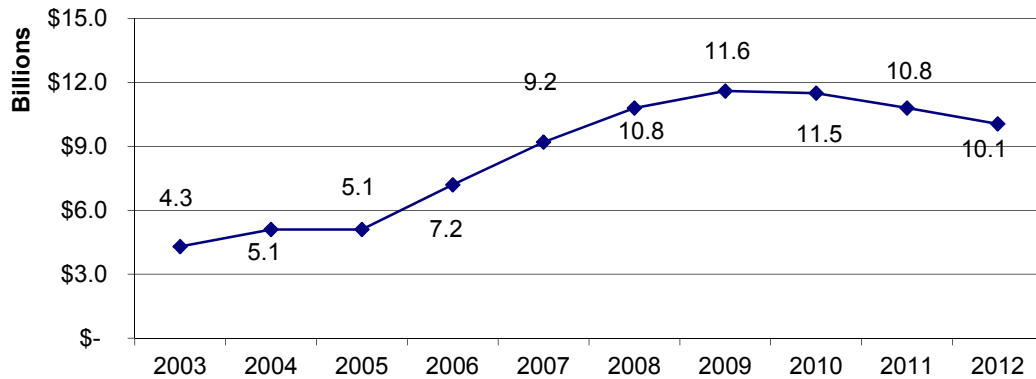
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Paulding	1,568	\$117,785,728	\$29,446	\$1,218,376	\$2,227,210	\$3,475,032
Peach	531	\$25,397,238	\$6,349	\$344,260	\$431,753	\$782,362
Pickens	598	\$48,534,418	\$12,134	\$322,754	\$781,404	\$1,116,292
Pierce	1,301	\$55,732,383	\$13,933	\$517,118	\$931,567	\$1,462,618
Pike	1,572	\$78,147,323	\$19,537	\$987,001	\$1,289,118	\$2,295,656
Polk	1,035	\$39,380,363	\$9,845	\$427,277	\$641,112	\$1,078,234
Pulaski	577	\$14,199,230	\$3,550	\$195,807	\$190,128	\$389,485
Putnam	597	\$67,063,072	\$16,766	\$362,141	\$787,991	\$1,166,898
Quitman	278	\$17,863,355	\$4,466	\$278,883	\$281,348	\$564,697
Rabun	683	\$60,241,094	\$15,060	\$470,632	\$535,483	\$1,021,175
Randolph	997	\$42,415,556	\$10,604	\$729,586	\$715,975	\$1,456,165
Richmond	172	\$9,140,443	\$2,285	\$73,900	\$174,674	\$250,859
Rockdale	369	\$14,968,568	\$3,742	\$256,711	\$366,730	\$627,183
Schley	471	\$26,333,224	\$6,583	\$323,899	\$499,805	\$830,287
Screven	1,426	\$67,793,094	\$16,948	\$818,263	\$909,919	\$1,745,130
Seminole	819	\$78,705,187	\$19,676	\$1,039,774	\$1,279,353	\$2,338,803
Spalding	974	\$54,546,828	\$13,637	\$818,748	\$1,062,027	\$1,894,412
Stephens	552	\$22,970,706	\$5,743	\$260,028	\$422,661	\$688,432
Stewart	312	\$6,761,393	\$1,690	\$86,140	\$111,631	\$199,461
Sumter	1,210	\$60,239,689	\$15,060	\$706,310	\$1,056,182	\$1,777,552
Talbot	1,560	\$88,097,792	\$22,024	\$1,409,917	\$1,242,972	\$2,674,913
Taliaferro	632	\$21,029,707	\$5,257	\$433,854	\$378,535	\$817,646
Tattnall	1,525	\$48,915,177	\$12,229	\$646,072	\$662,850	\$1,321,151
Taylor	1,219	\$65,387,012	\$16,347	\$536,318	\$887,956	\$1,440,621
Telfair	1,185	\$31,238,479	\$7,810	\$435,746	\$476,137	\$919,693
Terrell	1,048	\$45,882,269	\$11,471	\$642,352	\$756,323	\$1,410,146
Thomas	1,267	\$177,129,910	\$44,282	\$1,010,338	\$2,607,258	\$3,661,878
Tift	992	\$61,588,717	\$15,397	\$750,335	\$921,614	\$1,687,346

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Toombs	416	\$11,888,705	\$2,972	\$114,429	\$135,808	\$253,209
Towns	489	\$33,061,763	\$8,265	\$174,235	\$198,371	\$380,871
Treutlen	631	\$14,833,032	\$3,708	\$182,652	\$177,996	\$364,356
Troup	1,287	\$93,027,399	\$23,257	\$982,369	\$1,753,566	\$2,759,192
Turner	1,315	\$55,555,977	\$13,889	\$889,951	\$777,784	\$1,681,624
Twiggs	977	\$36,304,989	\$9,076	\$602,663	\$602,663	\$1,214,402
Union	1,272	\$110,445,330	\$27,611	\$597,509	\$1,303,034	\$1,928,154
Upton	1,356	\$58,217,113	\$14,554	\$452,347	\$890,722	\$1,357,623
Walker	1,115	\$40,743,562	\$10,186	\$197,222	\$709,101	\$916,509
Walton	1,178	\$65,895,273	\$16,474	\$816,229	\$1,444,815	\$2,277,518
Ware	600	\$18,316,372	\$4,579	\$289,399	\$306,378	\$600,356
Warren	750	\$28,660,495	\$7,165	\$372,586	\$556,014	\$935,765
Washington	1,430	\$52,413,164	\$13,103	\$449,443	\$857,584	\$1,320,130
Wayne	1,655	\$78,053,093	\$19,513	\$975,664	\$1,561,062	\$2,556,239
Webster	473	\$25,904,129	\$6,476	\$282,510	\$450,421	\$739,407
Wheeler	1,017	\$31,295,026	\$7,824	\$504,036	\$484,040	\$995,900
White	1,353	\$98,508,384	\$24,627	\$905,292	\$1,667,747	\$2,597,666
Whitfield	682	\$23,879,564	\$5,970	\$144,734	\$443,363	\$594,067
Wilcox	1,253	\$12,955,133	\$3,239	\$236,431	\$195,752	\$435,422
Wilkes	1,689	\$72,042,667	\$18,011	\$682,677	\$1,206,715	\$1,907,403
Wilkinson	959	\$37,626,948	\$9,407	\$468,079	\$739,746	\$1,217,232
Worth	2,039	\$185,168,749	\$46,292	\$1,898,906	\$2,636,803	\$4,582,001
<b>Total</b>	<b>178,798</b>	<b>\$10,056,387,557</b>	<b>\$2,514,092</b>	<b>\$101,940,666</b>	<b>\$164,719,089</b>	<b>\$269,173,847</b>

**Figures 19: Conservation Use Revenue Shift** illustrates the amount of revenue shift and the amount of value removed annually from digests affected by the Conservation Use Valuation program since 2003.



**Figures 20: Conservation Use Assessed Value Eliminated** below illustrates the amount of revenue shift and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 2003.



# Forest Land Conservation Use

The Georgia Forest Land Protection Act of 2008 provides for current use valuation for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products.

The assessment of qualifying properties is 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 timber and factors found in market data using comparable sales with and for the same existing use.

This 15-year covenant agreement between the taxpayer and the local board of assessors is limited to forest land tracts consisting of more than 200 contiguous acres when owned by an individual or individuals or by any entity registered to do business in Georgia. For tax year 2012, a covenant breach is subject to a penalty in an amount equal to three times the tax savings if the covenant is breached in years 1 through 5; two and one half times the tax savings if the covenant is breached in years 6 through 10; and two times the tax savings if the breach occurs in years 11 through 15.

The effect of any special assessment program is a **tax shift**<sup>9</sup> 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. To lessen the fiscal impact on local taxing jurisdictions there is a grant component associated with this program. A grant is paid to the taxing authorities to reimburse up to one-half of the first 3% of revenue loss and 100% of the revenue loss over 3% as a result of taxpayers enrolling property in this program. Several reports, graphs, and charts show the fiscal impact of Conservation Use Valuation.

---

<sup>9</sup> **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 7 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, the other classes of taxpayers are bearing more of the tax burden.



**Table 11: Forest Land Conservation Use Fiscal Impact** below represents the 10 counties, ranked by total net tax shift, most affected by Forest land Conservation Use Assessment. The table lists, by county, the number of applications (parcel count), assessed value eliminated from the digest, amount of net tax shift for each of the tax types, and the total tax shift.

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
WORTH	26	22,482,141	5,621	230,554	5,597	224,958	320,146	7,772	312,374	556,321	13,368	\$542,953
HANCOCK	186	19,277,580	4,819	348,539	62,942	285,596	268,479	53,451	215,028	621,837	116,394	\$505,443
MERIWETHER	61	17,717,640	4,429	239,897	58,565	181,332	336,972	75,062	261,910	581,298	133,627	\$447,671
TALBOT	177	24,049,520	6,012	384,889	161,304	223,584	339,315	142,802	196,513	730,216	304,106	\$426,110
CLINCH	99	19,414,773	4,854	212,766	60,517	152,250	304,462	86,907	217,555	522,082	147,423	\$374,659
TWIGGS	99	11,384,255	2,846	188,979	9,345	179,634	188,979	9,345	179,634	380,804	18,690	\$362,114
LEE	58	20,703,088	5,176	264,296	114,432	149,864	318,828	134,457	184,371	588,300	248,888	\$339,411
JONES	90	16,763,355	4,191	223,120	106,425	116,695	298,187	127,934	170,253	525,498	234,360	\$291,139
SCHLEY	53	7,797,162	1,949	95,905	3,007	92,898	147,990	4,078	143,912	245,844	7,085	\$238,760
THOMAS	84	54,764,148	13,691	311,934	217,781	94,152	806,676	704,674	102,002	1,132,301	922,456	\$209,845

**Table 12: Forest Land Conservation Use Valuation Assessment** for Tax Year 2012 lists each county and the number of parcels receiving Forest Land Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county, the gross tax dollar shift for State, County, and School, the amount of the reimbursement grant paid to the County and School and the net tax shift for the taxing jurisdictions after the application of the grant. This table does not include amounts paid to municipalities or special taxing districts.

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
APPLING	0	0	0	0		0	0		0	0	0	\$0
ATKINSON	12	955,164	239	16,583	9,880	6,703	14,147	8,429	5,718	30,969	18,308	\$12,660
BACON	5	35,673	9	499	242	257	517	251	266	1,025	493	\$532
BAKER	49	22,211,983	5,553	189,170	142,158	47,012	330,403	247,125	83,278	525,126	389,283	\$135,843
BALDWIN	29	2,976,026	744	26,130	15,414	10,716	50,771	29,950	20,821	77,645	45,364	\$32,280
BANKS	3	1,712,239	428	15,374	8,531	6,843	24,841	13,784	11,057	40,643	22,314	\$18,329
BARROW	0	0	0	0		0	0		0	0	0	\$0
BARTOW	0	0	0	0		0	0		0	0	0	\$0
BEN HILL	64	3,077,689	769	45,504	25,631	19,872	48,587	27,368	21,219	94,860	52,999	\$41,860
BERRIEN	37	7,054,067	1,764	117,873	57,448	60,425	98,757	48,131	50,626	218,394	105,579	\$112,815
BIBB	13	739,058	185	8,871	442	8,429	13,262	661	12,601	22,318	1,104	\$21,214
BLECKLEY	23	3,204,895	801	47,971	11,752	36,219	39,286	9,624	29,662	88,058	21,376	\$66,682
BRANTLEY	77	8,376,228	2,094	129,748	62,070	67,678	155,212	72,128	83,084	287,054	134,198	\$152,856
BROOKS	105	41,502,435	10,376	455,116	449,003	6,113	622,537	615,044	7,493	1,088,029	1,064,046	\$23,982
BRYAN	17	2,325,893	581	18,374	10,091	8,284	36,137	19,629	16,508	55,092	29,720	\$25,373
BULLOCH	13	490,083	123	5,116	3,092	2,025	5,097	2,947	2,150	10,336	6,039	\$4,298
BURKE	96	19,208,621	4,802	120,323	56,253	64,070	264,119	123,481	140,638	389,244	179,734	\$209,510
BUTTS	9	2,820,731	705	40,655	42,822	-2,166	53,594	56,450	-2,856	94,954	99,272	-\$4,317
CALHOUN	59	17,448,818	4,362	226,509	235,110	-8,601	302,458	317,270	-14,812	533,329	552,380	-\$19,051
CAMDEN	34	3,902,236	976	45,656	15,364	30,292	60,485	19,252	41,233	107,117	34,617	\$72,501
CANDLER	12	1,116,208	279	11,979	12,014	-35	14,800	14,843	-43	27,058	26,857	\$201
CARROLL	6	445,397	111	3,786	1,905	1,881	8,685	4,371	4,314	12,582	6,276	\$6,306
CATOOSA	0	0	0	0		0	0		0	0	0	\$0
CHARLTON	35	6,577,726	1,644	124,977	125,314	-338	120,701	121,027	-326	247,322	246,342	\$980

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
CHATHAM	6	4,224,520	1,056	46,930	23,882	23,049	61,809	31,453	30,356	109,795	55,335	\$54,461
CHATTAHOOCHEE	8	1,507,028	377	13,015	6,905	6,110	24,715	13,112	11,603	38,107	20,017	\$18,090
CHATTOOGA	19	2,239,999	560	25,836	22,467	3,369	32,480	29,628	2,852	58,876	52,096	\$6,781
CHEROKEE	4	1,464,000	366	8,528	6,423	2,104	29,060	21,448	7,612	37,954	27,872	\$10,082
CLARKE	0	0	0	0	0	0	0	0	0	0	0	\$0
CLAY	38	5,198,534	1,300	78,841	23,542	55,299	62,492	18,660	43,832	142,633	42,202	\$100,431
CLAYTON	0	0	0	0	0	0	0	0	0	0	0	\$0
CLINCH	99	19,414,773	4,854	212,766	60,517	152,250	304,462	86,907	217,555	522,082	147,423	\$374,659
COBB	0	0	0	0	0	0	0	0	0	0	0	\$0
COFFEE	31	6,875,974	1,719	53,956	33,633	20,323	111,487	69,495	41,992	167,162	103,128	\$64,033
COLQUITT	29	4,629,457	1,157	60,049	32,809	27,239	38,346	20,951	17,395	99,552	53,760	\$45,791
COLUMBIA	305	9,907,097	2,477	64,951	33,339	31,612	174,266	91,603	82,663	241,694	124,942	\$116,752
COOK	18	3,007,644	752	35,791	17,051	18,740	48,318	23,018	25,300	84,861	40,069	\$44,792
COWETA	29	2,033,182	508	13,578	7,599	5,979	37,797	21,156	16,641	51,883	28,755	\$23,128
CRAWFORD	82	12,040,843	3,010	150,872	57,185	93,687	162,551	61,612	100,939	316,433	118,797	\$197,636
CRISP	14	773,477	193	8,337	4,835	3,501	13,497	7,828	5,669	22,027	12,664	\$9,363
DADE	0	0	0	0	0	0	0	0	0	0	0	\$0
DAWSON	0	0	0	0	0	0	0	0	0	0	0	\$0
DECATUR	160	35,547,976	8,887	343,394	425,884	-82,490	568,412	706,303	-137,891	920,693	1,132,186	-\$211,494
DEKALB	0	0	0	0	0	0	0	0	0	0	0	\$0
DODGE	76	7,798,279	1,950	76,329	35,390	40,939	93,579	43,388	50,191	171,858	78,778	\$93,080
DOOLY	82	6,822,969	1,706	118,072	41,316	76,756	115,595	40,449	75,146	235,373	81,765	\$153,608
DOUGHERTY	39	12,412,516	3,103	147,634	72,569	75,066	228,949	112,538	116,411	379,686	185,107	\$194,579
DOUGLAS	0	0	0	0	0	0	0	0	0	0	0	\$0
EARLY	277	26,505,105	6,626	316,736	348,968	-32,232	410,829	435,847	-25,018	734,191	784,815	-\$50,624
ECHOLS	49	2,075,126	519	29,052	63,609	-34,557	40,745	70,565	-29,820	70,316	134,174	-\$63,858
EFFINGHAM	53	8,980,728	2,245	76,857	20,541	56,316	151,747	40,556	111,191	230,849	61,096	\$169,753
ELBERT	22	6,164,903	1,541	61,119	31,247	29,872	98,990	50,608	48,382	161,650	81,855	\$79,795

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
EMANUEL	114	8,955,736	2,239	97,187	83,327	13,860	124,019	107,926	16,093	223,445	191,253	\$32,193
EVANS	8	802,571	201	6,814	4,067	2,747	10,433	6,227	4,206	17,448	10,294	\$7,154
FANNIN	0	0	0	0		0	0		0	0	0	\$0
FAYETTE	0	0	0	0		0	0		0	0	0	\$0
FLOYD	18	986,056	247	8,645	4,868	3,777	18,329	10,321	8,008	27,221	15,188	\$12,033
FORSYTH	0	0	0	0		0	0		0	0	0	\$0
FRANKLIN	0	0	0	0		0	0		0	0	0	\$0
FULTON	33	12,916,040	3,229	136,277	117,468	18,809	238,973	172,693	66,280	378,479	290,160	\$88,318
GILMER	5	1,728,101	432	14,202	16,652	-2,450	30,674	40,949	-10,275	45,308	57,600	-\$12,293
GLASCOCK	35	2,340,670	585	28,720	55,131	-26,411	36,023	66,714	-30,691	65,328	121,844	-\$56,516
GLYNN	66	8,078,016	2,020	45,827	21,417	24,409	123,028	57,498	65,530	170,875	78,915	\$91,959
GORDON	7	2,036,093	509	19,954	10,522	9,432	39,315	20,731	18,584	59,778	31,252	\$28,525
GRADY	60	13,584,158	3,396	161,516	106,259	55,257	192,895	128,060	64,835	357,807	234,318	\$123,488
GREENE	76	11,196,993	2,799	66,107	48,874	17,233	156,758	115,894	40,864	225,664	164,768	\$60,896
GWINNETT	0	0	0	0		0	0		0	0	0	\$0
HABERSHAM	1	624,032	156	6,013	3,270	2,742	8,992	4,891	4,101	15,161	8,162	\$6,999
HALL	1	2,902,350	726	18,140	8,195	9,945	53,664	24,243	29,421	72,530	32,437	\$40,093
HANCOCK	186	19,277,580	4,819	348,539	62,942	285,596	268,479	53,451	215,028	621,837	116,394	\$505,443
HARALSON	15	3,421,108	855	37,701	21,091	16,610	57,577	32,211	25,366	96,133	53,301	\$42,831
HARRIS	94	20,952,753	5,238	128,650	89,264	39,386	367,930	245,839	122,091	501,818	335,103	\$166,715
HART	0	0	0	0		0	0		0	0	0	\$0
HEARD	46	6,409,694	1,602	44,483	29,210	15,273	97,876	64,271	33,605	143,961	93,482	\$50,480
HENRY	0	0	0	0		0	0		0	0	0	\$0
HOUSTON	37	8,044,958	2,011	80,047	52,711	27,336	107,320	70,670	36,650	189,378	123,381	\$65,997
IRWIN	18	1,119,055	280	13,849	7,045	6,804	17,558	8,932	8,626	31,687	15,977	\$15,711
JACKSON	1	199,434	50	1,717	893	824	3,769	1,960	1,809	5,536	2,853	\$2,683
JASPER	62	11,875,758	2,969	183,433	362,029	-178,596	225,521	446,037	-220,516	411,923	808,067	-\$396,144
JEFF DAVIS	61	4,684,402	1,171	60,335	8,649	51,686	59,726	8,561	51,165	121,232	17,210	\$104,022

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
JEFFERSON	90	13,840,825	3,460	200,692	118,828	81,864	195,806	116,773	79,033	399,958	235,601	\$164,357
JENKINS	89	13,073,821	3,268	139,825	128,754	11,070	168,665	155,610	13,055	311,758	284,364	\$27,393
JOHNSON	58	5,150,711	1,288	73,938	42,871	31,067	71,384	41,940	29,444	146,610	84,811	\$61,799
JONES	90	16,763,355	4,191	223,120	106,425	116,695	298,187	127,934	170,253	525,498	234,360	\$291,139
LAMAR	25	3,918,241	980	40,926	20,425	20,501	64,949	32,414	32,535	106,855	52,839	\$54,016
LANIER	29	5,727,795	1,432	90,786	33,403	57,383	98,289	36,163	62,126	190,507	69,566	\$120,940
LAURENS	46	2,778,986	695	17,563	8,856	8,707	44,464	22,420	22,044	62,722	31,276	\$31,446
LEE	58	20,703,088	5,176	264,296	114,432	149,864	318,828	134,457	184,371	588,300	248,888	\$339,411
LIBERTY	21	7,507,206	1,877	94,441	51,825	42,616	120,115	65,914	54,201	216,433	117,738	\$98,695
LINCOLN	24	1,055,790	264	10,790		10,790	20,885		20,885	31,939	0	\$31,939
LONG	72	11,019,698	2,755	173,119	109,528	63,591	148,766	94,388	54,378	324,640	203,916	\$120,724
LOWNDES	37	12,582,373	3,146	91,977	55,558	36,419	185,389	85,626	99,763	280,512	141,184	\$139,328
LUMPKIN	2	1,803,173	451	16,160	21,909	-5,749	29,282	39,698	-10,416	45,893	61,606	-\$15,713
MACON	37	2,859,339	715	29,454	29,573	-118	51,468	51,675	-207	81,637	81,248	\$389
MADISON	3	688,485	172	7,649	4,156	3,493	11,697	6,355	5,342	19,518	10,511	\$9,007
MARION	133	18,295,241	4,574	126,695	100,863	25,831	297,042	212,158	84,884	428,311	313,021	\$115,289
MCDUFFIE	52	7,657,600	1,914	59,729	28,743	30,986	131,634	63,346	68,288	193,277	92,089	\$101,188
MCINTOSH	21	9,378,279	2,345	92,761	36,249	56,512	147,080	57,476	89,605	242,186	93,724	\$148,461
MERIWETHER	61	17,717,640	4,429	239,897	58,565	181,332	336,972	75,062	261,910	581,298	133,627	\$447,671
MILLER	35	2,580,189	645	43,734	26,387	17,347	41,647	24,085	17,562	86,026	50,472	\$35,554
MITCHELL	34	3,465,919	866	70,320	35,116	35,204	51,933	25,934	25,999	123,119	61,050	\$62,069
MONROE	106	15,810,245	3,953	147,525	243,849	-96,324	242,561	400,949	-158,388	394,039	644,799	-\$250,759
MONTGOMERY	24	1,078,475	270	13,585	14,064	-479	13,191	13,656	-465	27,046	27,720	-\$675
MORGAN	93	11,834,108	2,959	106,389	419,015	-312,627	209,476	826,123	-616,647	318,824	1,245,138	-\$926,314
MURRAY	3	1,529,809	382	8,873	4,036	4,836	23,712	10,787	12,925	32,967	14,824	\$18,143
MUSCOGEE	1	29,818	7	355	163	192	697	348	349	1,059	512	\$547
NEWTON	11	5,479,800	1,370	59,784	38,317	21,467	116,141	66,570	49,571	177,295	104,887	\$72,408
OCONEE	3	376,195	94	2,515	2,759	-244	6,960	7,222	-262	9,569	9,981	-\$412

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
OGLETHORPE	97	8,125,806	2,031	62,252	37,240	25,012	157,559	87,012	70,547	221,842	124,252	\$97,590
PAULDING	3	2,043,492	511	21,138	27,095	-5,958	38,640	61,264	-22,624	60,289	88,359	-\$28,070
PEACH	7	905,513	226	12,274	9,635	2,639	15,394	12,084	3,310	27,894	21,719	\$6,175
PICKENS	10	4,546,803	1,137	30,236	16,461	13,776	73,204	39,852	33,352	104,577	56,312	\$48,265
PIERCE	24	2,493,278	623	23,113	7,022	16,091	41,675	12,661	29,014	65,411	19,683	\$45,728
PIKE	19	4,668,849	1,167	58,967	35,609	23,358	77,017	40,382	36,635	137,151	75,992	\$61,160
POLK	0	0	0	0	1,674	-1,674	0	2,512	-2,512	0	4,186	-\$4,186
PULASKI	18	1,556,585	389	21,465	12,001	9,464	20,843	11,653	9,190	42,697	23,655	\$19,043
PUTNAM	43	10,544,376	2,636	56,940	30,642	26,298	123,896	63,588	60,308	183,472	94,231	\$89,241
QUITMAN	109	16,479,832	4,120	257,283	288,780	-31,497	259,557	255,869	3,688	520,960	544,649	-\$23,689
RABUN	0	0	0	0		0	0		0	0	0	\$0
RANDOLPH	121	12,747,128	3,187	219,218	155,596	63,622	215,172	171,160	44,012	437,577	326,755	\$110,821
RICHMOND	9	1,816,410	454	14,686	5,502	9,184	34,712	11,853	22,859	49,852	17,355	\$32,497
ROCKDALE	0	0	0	0		0	0		0	0	0	\$0
SCHLEY	53	7,797,162	1,949	95,905	3,007	92,898	147,990	4,078	143,912	245,844	7,085	\$238,760
SCREVEN	142	14,328,089	3,582	172,940	148,469	24,471	192,312	165,716	26,596	368,834	314,185	\$54,649
SEMINOLE	27	13,103,519	3,276	173,111	125,460	47,651	212,998	155,324	57,674	389,385	280,784	\$108,601
SPALDING	10	282,267	71	4,237	2,227	2,010	5,496	2,889	2,607	9,804	5,116	\$4,688
STEPHENS	0	0	0	0		0	0		0	0	0	\$0
STEWART	204	11,649,078	2,912	148,409	136,894	11,516	192,326	177,654	14,672	343,647	314,547	\$29,100
SUMTER	81	9,184,549	2,296	107,689	54,976	52,713	161,033	82,208	78,825	271,018	137,184	\$133,834
TALBOT	177	24,049,520	6,012	384,889	161,304	223,584	339,315	142,802	196,513	730,216	304,106	\$426,110
TALIAFERRO	140	14,040,710	3,510	289,448	408,049	-118,601	252,733	355,482	-102,749	545,691	763,531	-\$217,840
TATTNALL	34	3,258,685	815	43,040	32,397	10,643	44,158	33,238	10,920	88,013	65,635	\$22,378
TAYLOR	85	9,325,425	2,331	76,468	70,399	6,069	126,639	117,220	9,419	205,438	187,619	\$17,819
TELFAIR	100	9,286,606	2,322	129,539	48,259	81,280	141,546	52,732	88,814	273,407	100,991	\$172,416
TERRELL	86	5,834,684	1,459	81,686	45,278	36,407	96,179	53,312	42,867	179,324	98,591	\$80,733
THOMAS	84	54,764,148	13,691	311,934	217,781	94,152	806,676	704,674	102,002	1,132,301	922,456	\$209,845

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
TIFT	4	1,040,450	260	12,676	6,359	6,316	15,569	7,811	7,758	28,505	14,170	\$14,334
TOOMBS	25	115,344	29	1,110	1,291	-182	1,318		1,318	2,457	1,291	\$1,165
TOWNS	0	0	0	0		0	0		0	0	0	\$0
TREUTLEN	62	6,692,760	1,673	82,354	86,244	-3,889	80,313	79,939	374	164,340	166,183	-\$1,842
TROUP	63	14,341,817	3,585	151,449	87,055	64,394	270,343	160,833	109,510	425,377	247,888	\$177,489
TURNER	66	3,126,277	782	50,080	38,208	11,871	43,768	33,393	10,375	94,630	71,601	\$23,029
TWIGGS	99	11,384,255	2,846	188,979	9,345	179,634	188,979	9,345	179,634	380,804	18,690	\$362,114
UNION	0	0	0	0		0	0		0	0	0	\$0
UPSON	88	10,124,850	2,531	78,670	51,789	26,881	154,910	101,979	52,931	236,111	153,769	\$82,342
WALKER	0	0	0	0		0	0		0	0	0	\$0
WALTON	7	622,546	156	7,674	6,053	1,621	11,325	8,367	2,958	19,155	14,420	\$4,735
WARE	210	23,059,636	5,765	364,342		364,342	385,719		385,719	755,826	0	\$755,826
WARREN	126	11,308,933	2,827	147,016	115,163	31,853	219,393	154,541	64,852	369,236	269,704	\$99,532
WASHINGTON	149	16,027,646	4,007	137,437	121,223	16,213	262,244	214,847	47,397	403,688	336,070	\$67,618
WAYNE	154	48,034,771	12,009	600,435	536,170	64,264	960,695	880,278	80,417	1,573,139	1,416,449	\$156,690
WEBSTER	79	7,991,724	1,998	87,157	114,023	-26,866	138,960	155,709	-16,749	228,115	269,732	-\$41,616
WHEELER	57	4,826,023	1,207	77,622		77,622	74,644		74,644	153,473	0	\$153,473
WHITE	0	0	0	0		0	0		0	0	0	\$0
WHITFIELD	2	812,375	203	4,924	3,419	1,505	15,237	10,579	4,658	20,364	13,997	\$6,366
WILCOX	35	1,245,773	311	22,735	11,518	11,217	18,824	9,537	9,287	41,870	21,055	\$20,815
WILKES	142	11,783,247	2,946	111,380	93,425	17,955	197,369	166,726	30,643	311,695	260,151	\$51,544
WILKINSON	43	4,908,980	1,227	61,068	27,553	33,515	96,511	43,544	52,967	158,806	71,097	\$87,709
WORTH	26	22,482,141	5,621	230,554	5,597	224,958	320,146	7,772	312,374	556,321	13,368	\$542,953
Total	7460	1,125,409,124	281,353	12,762,435	9,018,992	3,743,443	17,993,938	13,094,469	4,899,469	31,037,726	22,113,461	<b>\$8,924,265</b>

# 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.

Figure 21: **Statewide Timber Values** shows the trend in value and revenue since 2006.

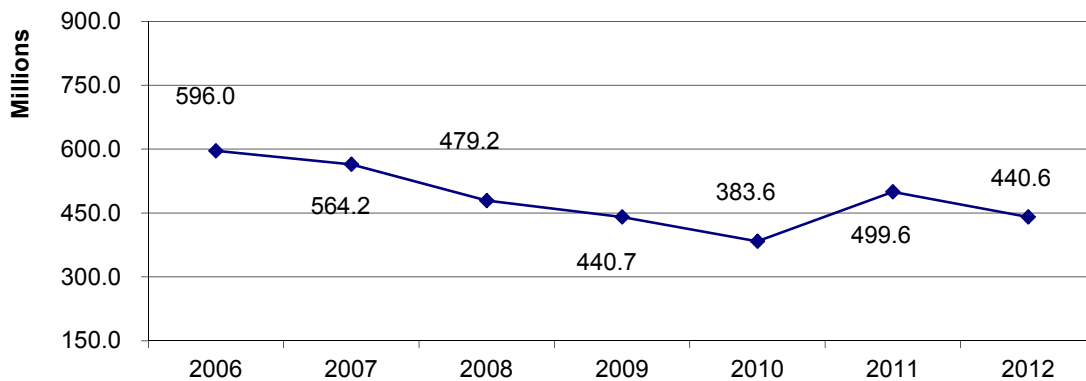
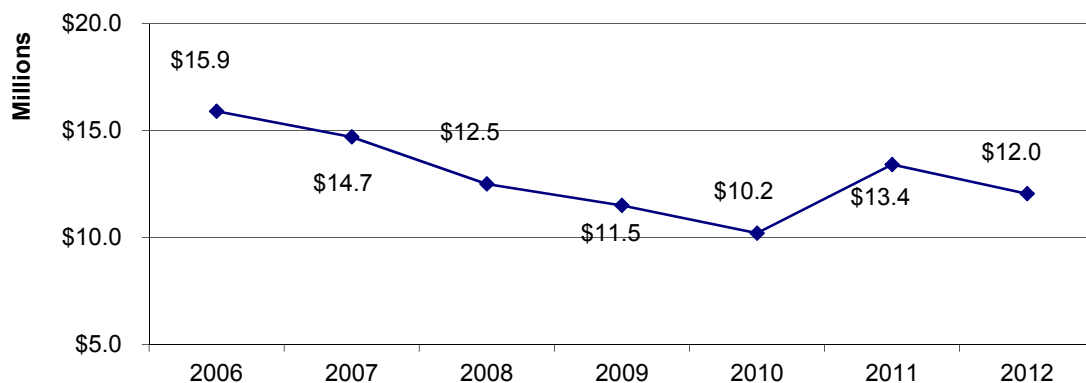


Figure 22: **County and School Revenue from Timber** shows the trend in value and revenue since 2006.





**Table 13: 2011 Timber Revenue Reported on 2012 Tax Digests** shows the timber revenue for 2011 which was reported on the 2012 tax digest.

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Appling	15,210	5,880,404	1,470	76,151	88,206	\$165,827
Atkinson	57,073	3,640,626	910	63,205	53,921	\$118,036
Bacon	7,938	4,062,840	1,016	56,831	58,911	\$116,758
Baker	25,724	640,049	160	5,447	9,521	\$15,128
Baldwin	31,658	1,217,860	304	10,693	20,777	\$31,774
Banks	490	243,370	61	2,185	3,531	\$5,777
Barrow	112	752	0	10	14	\$24
Bartow	8,352	1,436,353	359	11,103	25,711	\$37,173
Ben Hill	11,258	2,678,963	670	39,608	42,293	\$82,571
Berrien	150,245	5,533,431	1,383	92,464	77,468	\$171,315
Bibb	0	63,783	16	766	1,145	\$1,927
Bleckley	9,869	1,625,638	406	24,333	19,927	\$44,666
Brantley	17,233	8,986,971	2,247	139,272	161,765	\$303,284
Brooks	4,503	2,090,042	523	22,934	31,351	\$54,808
Bryan	7,844	5,014,318	1,254	39,613	77,907	\$118,774
Bulloch	23,413	7,168,503	1,792	74,839	71,327	\$147,958
Burke	61,239	7,559,381	1,890	47,412	103,941	\$153,243
Butts	2,986	437,959	109	6,312	8,321	\$14,742
Calhoun	3,579	797,295	199	10,348	13,820	\$24,367
Camden	2,476,906	4,995,205	1,249	58,444	77,426	\$137,119
Candler	929,260	1,822,685	456	19,561	24,167	\$44,184
Carroll	7,694	1,266,071	317	10,751	24,524	\$35,592
Catoosa	186	121,782	30	655	2,041	\$2,726
Charlton	0	10,779,085	2,695	204,803	197,796	\$405,294
Chatham	5,412	1,430,748	358	15,894	20,933	\$37,185
Chattahoochee	1,162	515,798	129	4,454	8,459	\$13,042

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Chattooga	7,039	1,119,716	280	12,915	16,236	\$29,431
Cherokee	1,821	284,156	71	1,655	5,527	\$7,253
Clarke	0	247,554	62	3,391	4,951	\$8,404
Clay	66,075	2,690,802	673	40,809	32,346	\$73,828
Clayton	36	40,000	10	596	800	\$1,406
Clinch	81,035	18,618,286	4,655	204,038	291,972	\$500,665
Cobb	0	0	0	0	0	\$0
Coffee	20,420	4,710,407	1,178	36,963	76,375	\$114,516
Colquitt	8,211	1,099,570	275	14,263	9,108	\$23,646
Columbia	22,592	2,606,827	652	16,659	45,854	\$63,165
Cook	2,148	750,712	188	8,933	12,060	\$21,181
Coweta	5,966	937,607	234	6,294	17,430	\$23,958
Crawford	18,389	4,046,239	1,012	50,699	54,624	\$106,335
Crisp	1,610	536,177	134	5,779	9,356	\$15,269
Dade	1,043	268,997	67	1,710	3,744	\$5,521
Dawson	1,654	72,115	18	587	1,121	\$1,726
Decatur	24,112	6,403,220	1,601	61,855	102,387	\$165,843
Dekalb	0	0	0	0	0	\$0
Dodge	11,221	4,435,053	1,109	43,410	53,221	\$97,740
Dooly	46,897	2,480,547	620	42,926	42,025	\$85,571
Dougherty	10,421	842,474	211	10,020	15,539	\$25,770
Douglas	1,468	414,555	104	4,104	8,229	\$12,437
Early	15,995	3,245,040	811	38,778	50,298	\$89,887
Echols	25,720	8,812,956	2,203	123,381	136,601	\$262,185
Effingham	18,386	7,073,546	1,768	60,535	119,522	\$181,825
Elbert	13,279	1,096,605	274	10,872	17,608	\$28,754
Emanuel	43,273	8,816,732	2,204	95,679	122,094	\$219,977
Evans	0	1,038,153	260	8,814	13,496	\$22,570

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Fannin	78	19,153	5	99	247	\$351
Fayette	0	8,166	2	46	163	\$211
Floyd	6,450	2,119,680	530	18,584	38,939	\$58,053
Forsyth	0	34,157	9	164	557	\$730
Franklin	999	388,835	97	3,163	6,559	\$9,819
Fulton	0	0	0	0	0	\$0
Gilmer	0	313,585	78	2,263	5,566	\$7,907
Glascocock	6,675	1,077,170	269	13,217	16,578	\$30,064
Glynn	10,355	4,799,335	1,200	27,227	73,094	\$101,521
Gordon	1,207	590,574	148	5,788	11,403	\$17,339
Grady	20,766	1,392,223	348	16,554	19,770	\$36,672
Greene	11,222	2,853,603	713	16,848	39,950	\$57,511
Gwinnett	0	28,544	7	336	549	\$892
Habersham	0	0	0	0	0	\$0
Hall	1,152	125,878	31	787	2,327	\$3,145
Hancock	26,514	6,843,949	1,711	112,241	95,316	\$209,268
Haralson	8,163	2,997,034	749	33,027	50,440	\$84,216
Harris	17,937	4,302,007	1,076	26,414	72,747	\$100,237
Hart	68	232,447	58	1,208	3,187	\$4,453
Heard	7,917	2,648,807	662	18,382	40,447	\$59,491
Henry	552	203,371	51	2,899	4,067	\$7,017
Houston	6,019	1,638,128	410	16,299	21,853	\$38,562
Irwin	13,928	3,456,798	864	42,781	54,237	\$97,882
Jackson	1,119	342,899	86	3,036	5,333	\$8,455
Jasper	4,142	1,755,920	439	27,122	33,345	\$60,906
Jeff Davis	15,133	5,027,473	1,257	64,754	64,100	\$130,111
Jefferson	27,945	3,847,314	962	55,786	54,428	\$111,176
Jenkins	20,185	2,908,929	727	31,111	37,528	\$69,366

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Johnson	15,595	5,083,421	1,271	72,973	70,451	\$144,695
Jones	10,229	2,791,840	698	37,159	44,669	\$82,526
Lamar	8,556	1,597,765	399	16,689	26,485	\$43,573
Lanier	5,275	1,060,626	265	16,811	18,200	\$35,276
Laurens	46,687	15,012,947	3,753	94,882	240,207	\$338,842
Lee	16,537	2,618,574	655	33,429	39,279	\$73,363
Liberty	36,543	5,430,481	1,358	68,315	86,888	\$156,561
Lincoln	3,298	1,469,113	367	15,014	24,724	\$40,105
Long	34,201	9,849,610	2,462	154,737	132,970	\$290,169
Lowndes	5,582	3,011,591	753	22,015	43,748	\$66,516
Lumpkin	255	94,477	24	847	1,534	\$2,405
Macon	13,933	2,619,174	655	26,980	47,145	\$74,780
Madison	2,421	336,757	84	3,741	5,722	\$9,547
Marion	11,932	4,424,289	1,106	30,638	64,356	\$96,100
McDuffie	18,794	2,779,625	695	21,681	47,782	\$70,158
McIntosh	8,646	6,281,739	1,570	62,133	98,517	\$162,220
Meriwether	12,234	3,279,986	820	44,411	56,921	\$102,152
Miller	8,498	2,449,195	612	41,514	37,891	\$80,017
Mitchell	12,775	2,736,821	684	55,527	41,009	\$97,220
Monroe	9,831	2,935,497	734	27,391	45,036	\$73,161
Montgomery	17,058	2,885,774	721	36,349	35,296	\$72,366
Morgan	5,780	999,690	250	8,987	17,696	\$26,933
Murray	1,122	1,074,509	269	6,232	16,655	\$23,156
Muscogee	0	47,284	12	741	1,105	\$1,858
Newton	2,485	600,573	150	6,552	12,011	\$18,713
Oconee	1,305	342,702	86	2,291	5,997	\$8,374
Oglethorpe	0	4,096,667	1,024	31,385	73,330	\$105,739
Paulding	7,149	1,101,951	275	9,135	20,837	\$30,247

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Peach	1,436	495,762	124	6,720	8,428	\$15,272
Pickens	1,927	240,664	60	1,600	3,875	\$5,535
Pierce	8,411	4,121,140	1,030	38,203	68,885	\$108,118
Pike	1,402	661,081	165	8,349	9,469	\$17,983
Polk	3,557	1,001,448	250	10,866	16,304	\$27,420
Pulaski	6,471	1,809,439	452	24,952	24,228	\$49,632
Putnam	5,504	1,758,753	440	9,497	20,665	\$30,602
Quitman	7,245	2,884,661	721	45,035	39,664	\$85,420
Rabun	0	0	0	0	0	\$0
Randolph	17,082	5,512,325	1,378	85,854	93,048	\$180,280
Richmond	2,035	1,017,570	254	8,227	19,446	\$27,927
Rockdale	237	48,935	12	827	1,199	\$2,038
Schley	7,132	1,823,941	456	22,434	30,423	\$53,313
Screven	14,282	9,915,235	2,479	119,677	133,082	\$255,238
Seminole	6,081	645,237	161	8,524	10,488	\$19,173
Spalding	0	650,043	163	9,757	12,656	\$22,576
Stephens	1,818	140,045	35	1,586	2,577	\$4,198
Stewart	32,400	5,804,510	1,451	73,949	95,832	\$171,232
Sumter	13,964	4,244,270	1,061	49,764	74,415	\$125,240
Talbot	6,788	1,812,899	453	29,014	25,578	\$55,045
Taliaferro	13,491	2,848,325	712	58,695	51,270	\$110,677
Tattnall	63,793	5,824,870	1,456	76,935	78,933	\$157,324
Taylor	13,888	1,778,626	445	14,585	24,154	\$39,184
Telfair	16,798	6,794,946	1,699	94,783	103,569	\$200,051
Terrell	2,500	1,212,793	303	16,979	19,992	\$37,274
Thomas	38,515	5,255,762	1,314	29,935	77,417	\$108,666
Tift	4,727	543,494	136	6,621	8,133	\$14,890
Toombs	153	2,838,510	710	27,321	32,462	\$60,493

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Towns	0	0	0	0	0	\$0
Treutlen	9,120	2,927,309	732	36,021	35,128	\$71,881
Troup	8,653	1,714,106	429	17,489	32,311	\$50,229
Turner	3,895	1,857,421	464	29,754	26,004	\$56,222
Twiggs	21,124	5,431,469	1,358	90,162	90,162	\$181,682
Union	0	0	0	0	0	\$0
Upson	9,256	1,682,264	421	13,071	25,739	\$39,231
Walker	777	376,168	94	1,819	6,547	\$8,460
Walton	3,490	1,304,055	326	16,183	25,168	\$41,677
Ware	0	8,196,840	2,049	129,510	137,109	\$268,668
Warren	23,059	5,717,002	1,429	74,321	99,476	\$175,226
Washington	838,974	4,208,451	1,052	36,087	63,956	\$101,095
Wayne	23,619	9,964,570	2,491	124,557	199,291	\$326,339
Webster	2,926	1,187,035	297	12,946	17,673	\$30,916
Wheeler	9,341	4,015,970	1,004	64,593	62,115	\$127,712
White	224	90,647	23	833	1,504	\$2,360
Whitfield	897	864,810	216	5,242	16,220	\$21,678
Wilcox	26,214	3,482,833	871	63,562	52,626	\$117,059
Wilkes	5,250,314	5,525,243	1,381	52,225	92,548	\$146,154
Wilkinson	21,906	4,621,409	1,155	57,490	90,857	\$149,502
Worth	21,593	6,114,307	1,529	62,702	87,068	\$151,299
<b>Total</b>	<b>11,400,423</b>	<b>440,633,808</b>	<b>110,159</b>	<b>5,201,704</b>	<b>6,844,612</b>	<b>\$12,156,475</b>

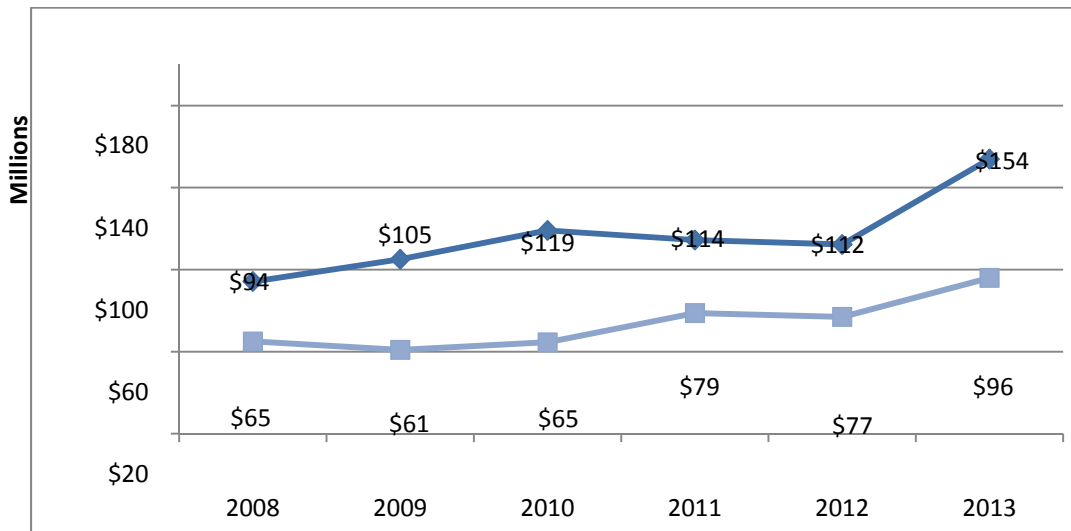
# Georgia's Unclaimed Property Program

Georgia's Unclaimed Property Program has 14 dedicated professionals who provide customer service to owners, companies, and local governments. The program annually receives property from corporations, banks, insurance companies, local governments, and state agencies. The property represents un-cashed checks, money orders, stocks, bonds, accounts, or safe deposit boxes. Along with the property, the companies are required to furnish reports, which include lost owner information such as name, last known address, account number, or social security number. For fiscal year 2012, the program received over \$154 Million dollars in unclaimed funds with \$96 Million dollars reported with owner information.

## Unclaimed Property Deposit

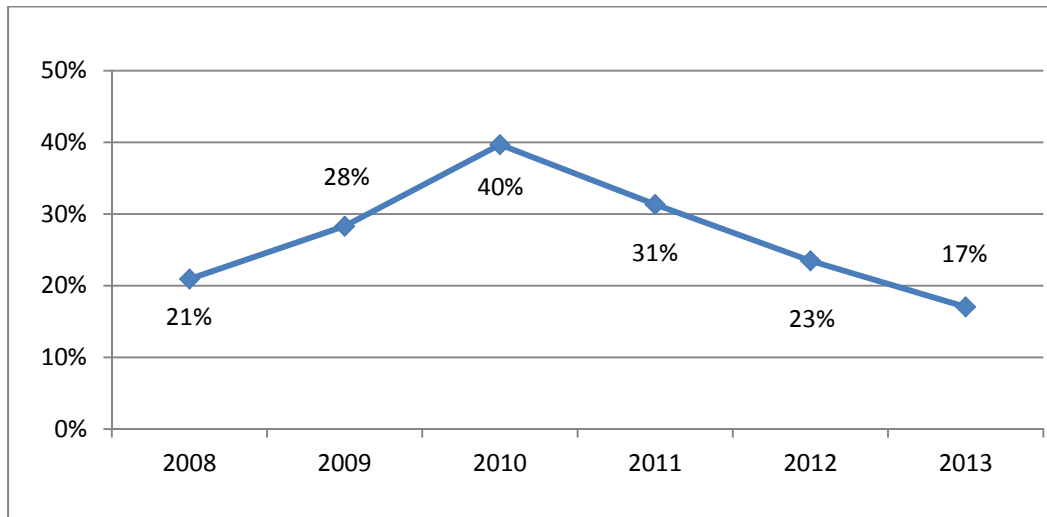
Once the reports have processed, owner information is made available on the Department of Revenue's website for an owner search. Potential owners may request a claim form (online) and have it mailed to their address or contact a customer service representative who can mail, email, or fax the claim form. Each claim request is researched to determine if other property is available and to identify the rightful owner.

Each year, Georgia's Unclaimed Property Program returns property to rightful owners. Through the claim process, owners and lost property are reunited. For fiscal year 2013, the rate of return was 17%. In addition, the program returned 108,908 shares of stock to lost owners.



## Percentage of Paid Claims

Georgia's Unclaimed Property Program is also involved in outreach to locate owners and to local governments. The program actively researches provided owners information and attempts to locate owners to provide them with the opportunity to claim funds. In addition to finding lost owners, the program also provides support to local governments by providing owner lists specific to an area.



The program's customer service representatives are available Monday through Friday from 8:00am to 4:30pm at 855-329-9863. The web address for the online search is located at [www.dor.ga.gov](http://www.dor.ga.gov).