

# GEORGIA DEPARTMENT OF REVENUE



## Property Tax Administration 2015 Annual Report



Lynnette T. Riley  
Commissioner

State of Georgia  
**Department of Revenue**

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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

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# Highlights of the Annual Report

## Digest Review

The Revenue Commissioner continues to ensure uniformity and equalization between and within counties using the same procedures enacted in 1992, and in the manner prescribed in Article 5A of Chapter 5 of Title 48.

The statutory deadline for submitting annual property tax digests is August 1, however, historically 5% of Georgia's 159 counties actually 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. 40 counties submitted their 2014 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 statutory deadline in the future as a result of our continued assistance.

- Of the 53 counties falling in the 2014 review year and which underwent extensive review, 3 county ad valorem tax digests failed to meet state standards for approval. One of the 2014 review-year counties was assessed additional state tax totaling \$6,262 and none were subject to a \$5.00 per parcel penalty.
- Of the other 106 non-review counties examined for 2014, no county ad valorem tax digest failed to have an acceptable overall average **assessment ratio**<sup>1</sup> compared to two 2013. Subsequently, additional state tax was not assessed.
- Assessed values increased to \$358.7 billion in 2014 or a .03% increase from the values reported in 2013. The 2014 average millage rate of 28.17 increased approximately 0.2% from the 2013 average millage rate of 28.11.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on Figures 1 - 3 of this report.

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<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 30 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 39.13% in 2013 to 39.48% for tax year 2014.
- Equalization ratios for 13 of the 159 counties were proposed at a ratio less than 40% for tax year 2014.
- Figure 14 reflects the growth in the Public Utility Digest since 2009.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2009 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.

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<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 5 and 6 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 2014 is 188,039 representing the elimination of approximately \$9.5 billion in value and total tax shift of approximately \$261.5 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 7 and 8, 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 10 shows the number of properties enrolled in this program for 2014; the dollar amount of the revenue shift; and the amount of grants due to local governments.

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<sup>3</sup> **Preferential Agricultural Assessment** - Bona fide agricultural property assessed at 75 percent of the assessment of other property or at 30% of fair market value. O.C.G.A. 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 2014 digest increased from \$503.0 million in 2013 to \$589.7 million in 2014, a 17.2% value increase. The revenue increased 18.7% from \$13.9 million to \$16.5 million.
- Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 11 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.

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<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.

The Commissioner conditionally approves the digest and assesses a penalty of \$5 per taxable parcel of real property if a county's review year digest contains the same or similar deficiencies as the previous review year digest.

The 2014 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 2014 review year indicated that four counties were deficient. One was subject to additional state tax and no counties were assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. The other three counties conditionally approved (Grady, Upson, and Wayne) 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 no counties that were assessed additional state tax.

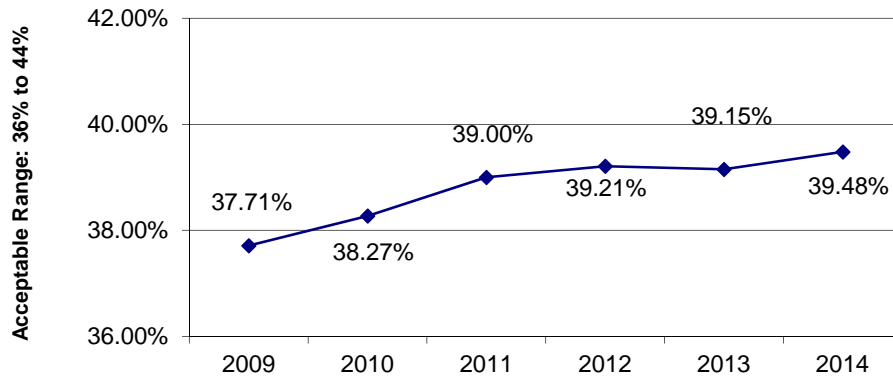
**Table 1: Review Year Counties Cited for Deficiencies**

<b>COUNTY</b>	<b>\$5 PARCEL PENALTY</b>	<b>STATE LEVY</b>
<b>Chattooga</b>		6,262
<b>Grady</b>		
<b>Upson</b>		
<b>Wayne</b>		

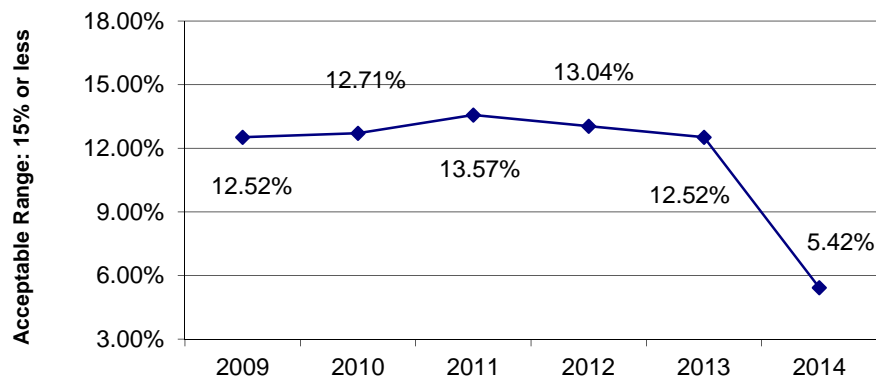
## Table 2: Non-Review Year Counties Assessed Additional State Tax

There were no non-review year counties that were assessed additional State tax.

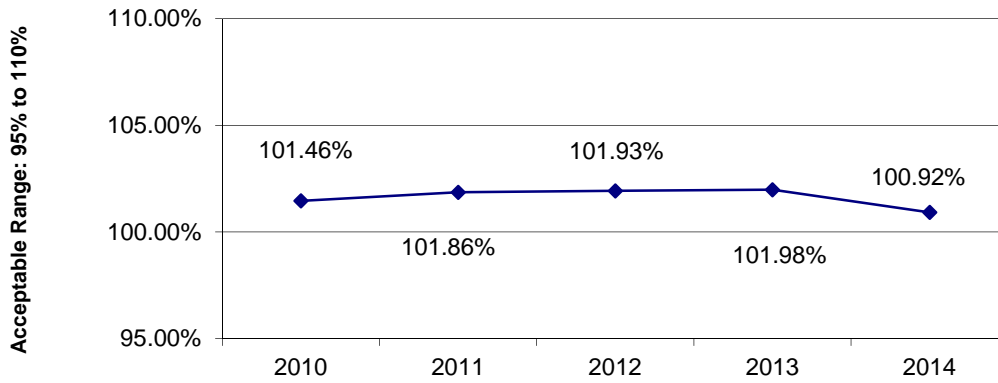
**Figure 1: Average Level of Assessment** shows the average Median Ratio from 2009 to 2014.



**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.



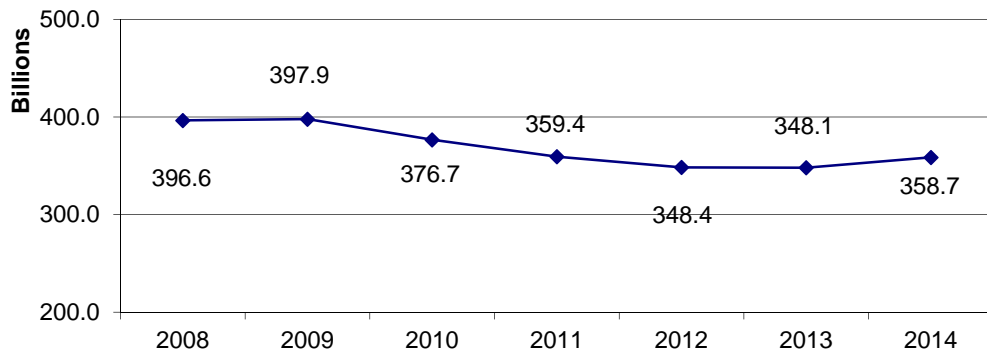
**Figure 3: Average Level of Assessment Bias** shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



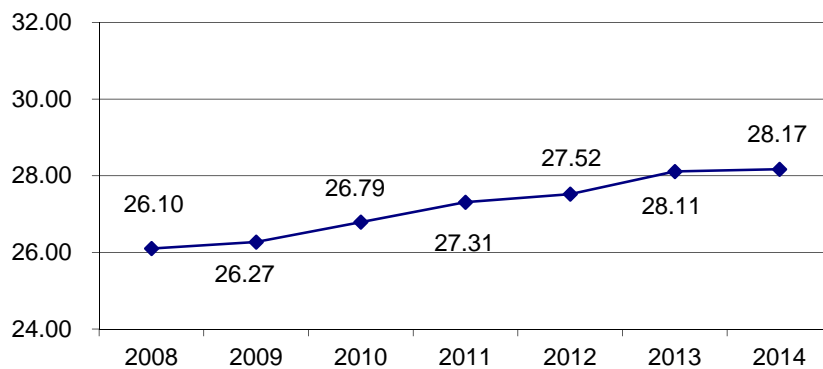
## Value and Revenue

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 2013 may be attributable to the downward trends in the real estate market.

**Figure 4: Total Assessed Value** shows the changes in property values since 2008.

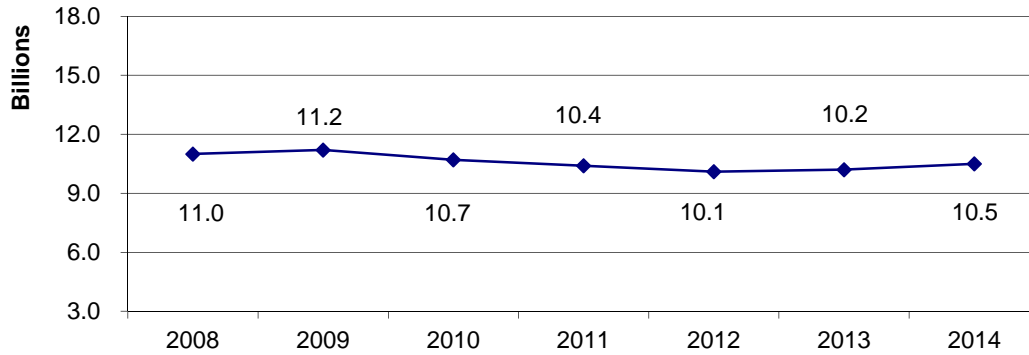


**Figure 5: Average Millage Rate** shows the average millage rate since 2008.

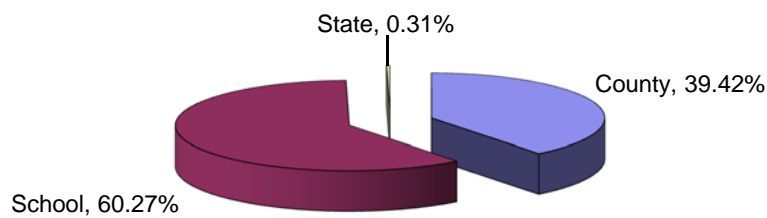


Property tax continues to be the primary revenue source for local governments. Currently approximately \$10.5 billion in revenue is collected from property taxes in Georgia. Because Department involvement in the collection of city taxes is limited, the information below does not include taxes levied and collected for municipalities.

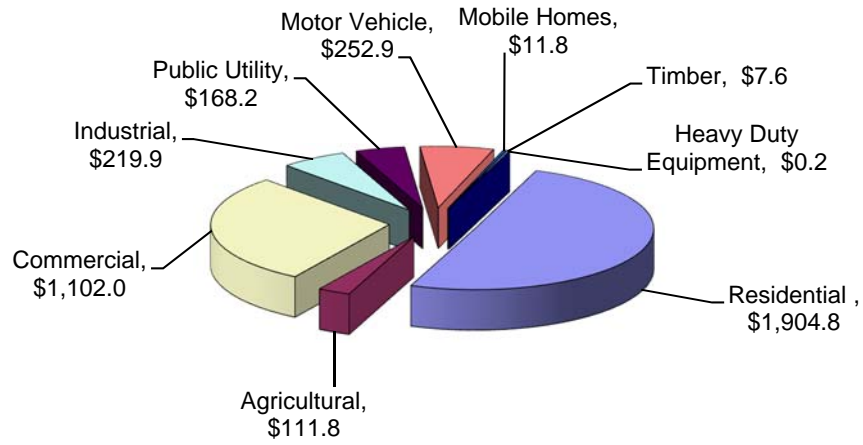
**Figure 6: Comparison of Total Revenue** shows the total revenues collected.



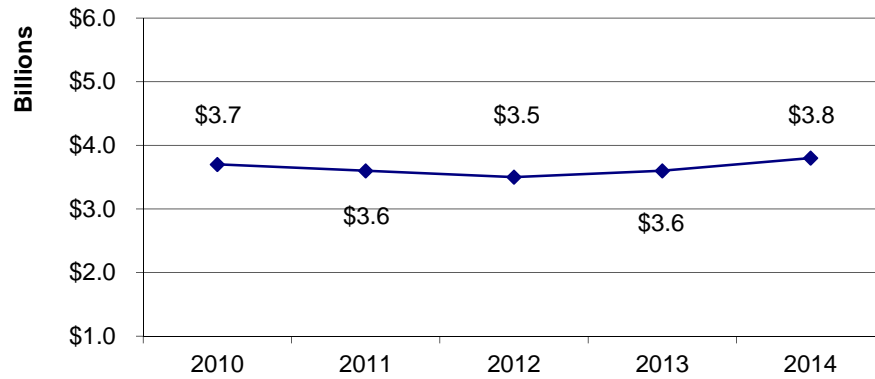
**Figure 7: 2014 Percentage of Total Revenue by Tax Type** shows the percentage of the total ad valorem taxes levied for state, county and school purposes.



**Figure 8: 2014 County Tax Revenue by Property Class** shows the amount of tax revenue generated from the various classes of property for county tax purposes.

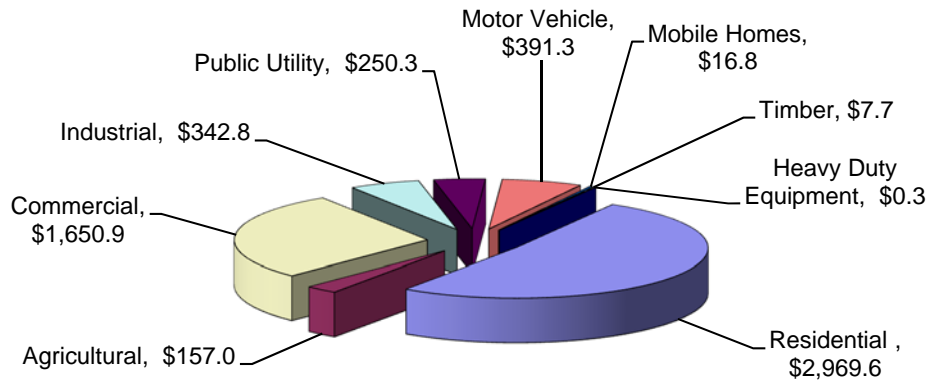


**Figure 9: Five-Year Comparison of County Tax Revenue** shows the amount of tax revenue levied for 2014 for county tax purposes and a five-year comparison.

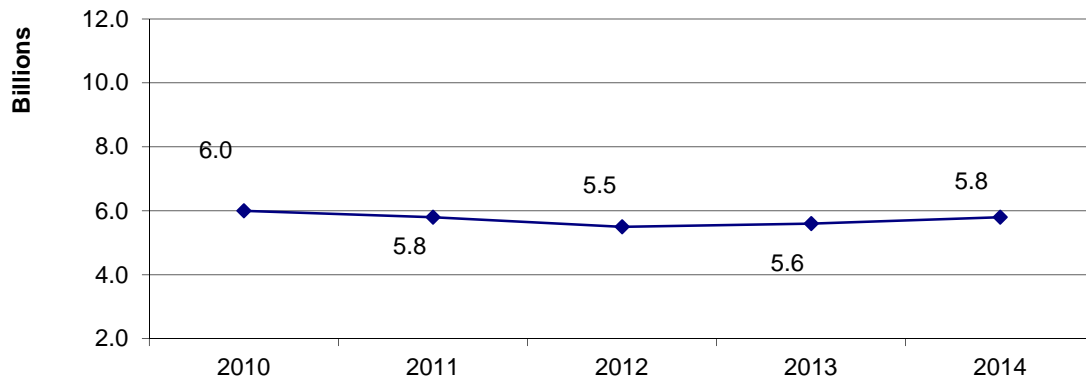




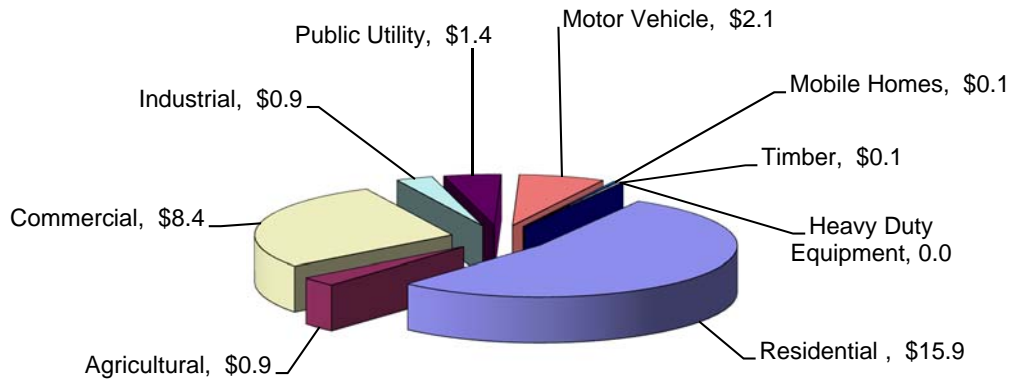
**Figure 10: 2014 School Tax Revenue by Property Class** shows the amount of tax revenue.



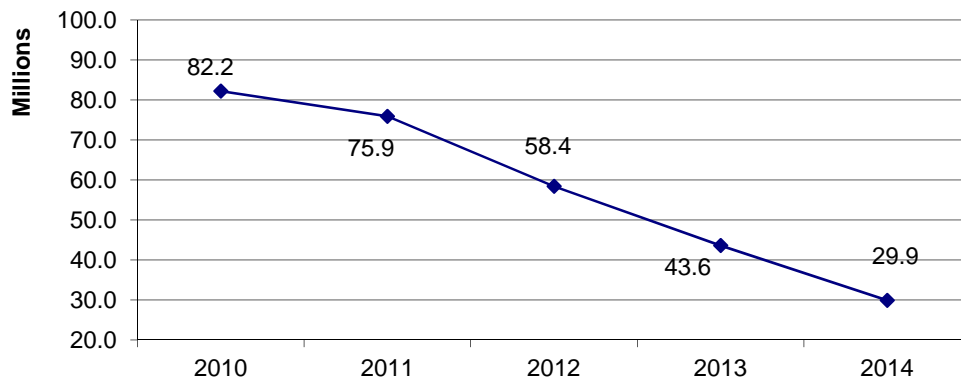
**Figure 11: Five-Year Comparison of Total School Tax Revenue** shows the amount of tax revenue and a five-year comparison for school tax purposes.



**Figure 12: 2014 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

Table 3 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 tax collections percentages for the last few years. The collection percentage rate is determined as a result of the state audit for the 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
2011	\$76,366,071	\$2,031,603	97.30%	2.70%
2012	\$60,197,268	\$1,513,806	97.50%	2.50%
2013	\$44,395,802	\$1,144,416	97.40%	2.60%
2014	\$30,231,045	\$1,011,524	96.65%	3.35%

**Table 3: Comparison of Tax Collections for Tax Year 2014**

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Appling	\$77,350	\$2,057	\$334	\$74,959	96.91%
Atkinson	\$14,722	\$1,018	\$27	\$13,677	92.90%
Bacon	\$23,609	\$1,285	\$164	\$22,160	93.86%
Baker	\$13,252	\$262	\$21	\$12,969	97.86%
Baldwin	\$95,995	\$1,301	\$544	\$94,150	98.08%
Banks	\$49,295	\$2,906	\$171	\$46,218	93.76%
Barrow	\$145,811	\$2,830	\$647	\$142,334	97.62%
Bartow	\$272,638	\$4,202	\$5,604	\$262,832	96.40%
Ben Hill	\$35,352	\$1,527	\$91	\$33,734	95.42%
Berrien	\$31,798	\$1,551	\$400	\$29,847	93.86%
Bibb	\$384,722	\$15,432	\$2,796	\$366,494	95.26%
Bleckley	\$24,555	\$853	\$66	\$23,636	96.26%
Brantley	\$31,146	\$2,537	\$486	\$28,123	90.29%
Brooks	\$38,220	\$2,052	\$47	\$36,121	94.51%
Bryan	\$116,870	\$1,606	(\$319)	\$115,583	98.90%
Bulloch	\$167,602	\$4,199	(\$1,799)	\$165,202	98.57%
Burke	\$255,346	\$2,429	\$22	\$252,895	99.04%
Butts	\$52,538	\$1,308	\$215	\$51,015	97.10%
Calhoun	\$11,488	\$110	\$45	\$11,333	98.65%
Camden	\$128,651	\$3,891	\$1,701	\$123,059	95.65%
Candler	\$22,319	\$1,802	\$17	\$20,500	91.85%
Carroll	\$228,517	\$4,579	\$537	\$223,401	97.76%
Catoosa	\$140,544	\$5,069	\$265	\$135,210	96.20%
Charlton	\$28,975	\$841	\$54	\$28,080	96.91%
Chatham	\$1,122,535	\$6,335	\$17,165	\$1,099,035	97.91%
Chattahoochee	\$6,297	\$332	\$3	\$5,962	94.68%
Chattooga	\$37,669	\$1,890	\$86	\$35,693	94.75%
Cherokee	\$701,963	\$9,376	\$7,847	\$684,740	97.55%
Clarke	\$308,489	\$5,760	\$1,922	\$300,807	97.51%
Clay	\$9,931	\$227	\$20	\$9,684	97.51%
Clayton	\$619,550	\$79,756	\$5,531	\$534,263	86.23%
Clinch	\$25,448	\$956	\$1,853	\$22,639	88.96%
Cobb	\$2,619,184	\$14,121	\$40,034	\$2,565,029	97.93%
Coffee	\$78,962	\$3,839	\$55	\$75,068	95.07%
Colquitt	\$84,558	\$3	\$127	\$84,428	99.85%
Columbia	\$416,741	\$5,904	\$4,111	\$406,726	97.60%
Cook	\$31,701	\$1,259	\$126	\$30,316	95.63%
Coweta	\$381,452	\$11,185	\$14,006	\$356,261	93.40%
Crawford	\$27,843	\$1,881	\$23	\$25,939	93.16%
Crisp	\$51,840	\$2,009	\$404	\$49,427	95.35%
Dade	\$39,599	\$3,423	\$85	\$36,091	91.14%
Dawson	\$102,382	\$1,950	\$736	\$99,696	97.38%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Decatur	\$76,689	\$414	\$185	\$76,090	99.22%
Dekalb	\$2,015,265	\$13,960	\$52,353	\$1,948,952	96.71%
Dodge	\$37,885	\$2,576	\$129	\$35,180	92.86%
Dooly	\$27,659	\$1,263	\$49	\$26,347	95.26%
Dougherty	\$190,308	\$3,101	\$1,360	\$185,847	97.66%
Douglas	\$323,908	\$6,166	\$3,110	\$314,632	97.14%
Early	\$39,887	\$761	\$2,067	\$37,059	92.91%
Echols	\$11,289	\$372	\$5	\$10,912	96.66%
Effingham	\$148,145	\$3,880	\$1,565	\$142,700	96.32%
Elbert	\$46,202	\$1,952	\$35	\$44,215	95.70%
Emanuel	\$43,262	\$1,643	(\$372)	\$41,991	97.06%
Evans	\$23,154	\$911	(\$94)	\$22,337	96.47%
Fannin	\$121,177	\$7,580	\$183	\$113,414	93.59%
Fayette	\$375,636	\$4,135	\$2,664	\$368,837	98.19%
Floyd	\$254,453	\$9,512	\$1,504	\$243,437	95.67%
Forsyth	\$810,690	\$3,692	\$4,626	\$802,372	98.97%
Franklin	\$49,544	\$624	\$201	\$48,719	98.33%
Fulton	\$4,838,537	\$21,455	\$146,937	\$4,670,145	96.52%
Gilmer	\$97,561	\$6,142	\$230	\$91,189	93.47%
Glascocock	\$8,188	\$127	(\$32)	\$8,093	98.84%
Glynn	\$391,837	\$7,517	\$3,259	\$381,061	97.25%
Gordon	\$128,534	\$8,069	\$717	\$119,748	93.16%
Grady	\$48,690	\$889	\$177	\$47,624	97.81%
Greene	\$119,140	\$1,326	\$1,424	\$116,390	97.69%
Gwinnett	\$2,514,684	\$14,624	\$47,230	\$2,452,830	97.54%
Habersham	\$94,900	\$941	\$511	\$93,448	98.47%
Hall	\$562,816	\$4,562	\$15,900	\$542,354	96.36%
Hancock	\$35,322	\$2,979	\$417	\$31,926	90.39%
Haralson	\$65,150	\$2,038	\$802	\$62,310	95.64%
Harris	\$121,688	\$1,093	\$765	\$119,830	98.47%
Hart	\$79,409	\$3,463	\$204	\$75,742	95.38%
Heard	\$57,725	\$1,362	\$14,397	\$41,966	72.70%
Henry	\$507,812	\$6,985	\$4,781	\$496,046	97.68%
Houston	\$362,827	\$5,936	\$859	\$356,032	98.13%
Irwin	\$21,688	\$88	\$32	\$21,568	99.45%
Jackson	\$180,032	\$5,978	\$1,203	\$172,851	96.01%
Jasper	\$32,213	\$1,810	\$129	\$30,274	93.98%
Jeff Davis	\$26,726	\$1,022	\$152	\$25,552	95.61%
Jefferson	\$39,457	\$1,483	\$645	\$37,329	94.61%
Jenkins	\$20,412	\$636	(\$906)	\$20,682	101.32%
Johnson	\$15,673	\$1,422	\$95	\$14,156	90.32%
Jones	\$66,559	\$512	\$121	\$65,926	99.05%
Lamar	\$43,555	\$343	\$1,041	\$42,171	96.82%
Lanier	\$16,912	\$965	\$13	\$15,934	94.22%
Laurens	\$110,645	\$2,331	\$1,738	\$106,576	96.32%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Lee	\$85,716	\$1,470	\$439	\$83,807	97.77%
Liberty	\$118,951	\$6,193	\$1,547	\$111,211	93.49%
Lincoln	\$25,190	\$1,037	\$362	\$23,791	94.45%
Long	\$29,192	\$1,363	\$136	\$27,693	94.87%
Lowndes	\$265,179	\$9,546	\$2,310	\$253,323	95.53%
Lumpkin	\$81,596	\$4,135	\$878	\$76,583	93.86%
Macon	\$36,453	\$1,990	\$3,263	\$31,200	85.59%
Madison	\$56,844	\$2,705	\$103	\$54,036	95.06%
Marion	\$20,342	\$346	\$15	\$19,981	98.23%
McDuffie	\$54,274	\$892	\$207	\$53,175	97.98%
McIntosh	\$46,185	\$2,806	\$847	\$42,532	92.09%
Meriwether	\$52,063	\$3,067	\$2,633	\$46,363	89.05%
Miller	\$16,985	\$328	\$17	\$16,640	97.97%
Mitchell	\$54,541	\$1,602	\$155	\$52,784	96.78%
Monroe	\$137,892	\$2,865	\$1,174	\$133,853	97.07%
Montgomery	\$17,890	\$1,156	\$61	\$16,673	93.20%
Morgan	\$65,152	\$773	(\$169)	\$64,548	99.07%
Murray	\$75,648	\$4,578	\$353	\$70,717	93.48%
Muscogee	\$490,433	\$3,620	\$7,907	\$478,906	97.65%
Newton	\$194,084	\$2,326	\$187	\$191,571	98.71%
Oconee	\$141,891	\$1,340	\$380	\$140,171	98.79%
Oglethorpe	\$36,154	\$1,578	\$26	\$34,550	95.56%
Paulding	\$293,167	\$5,107	\$457	\$287,603	98.10%
Peach	\$60,660	\$2,750	\$231	\$57,679	95.09%
Pickens	\$125,113	\$3,357	\$354	\$121,402	97.03%
Pierce	\$40,883	\$1,929	\$225	\$38,729	94.73%
Pike	\$40,144	\$3,652	\$28	\$36,464	90.83%
Polk	\$84,642	\$2,738	\$653	\$81,251	95.99%
Pulaski	\$22,342	\$796	\$76	\$21,470	96.10%
Putnam	\$134,042	\$3,256	\$4,305	\$126,481	94.36%
Quitman	\$7,419	\$119	\$30	\$7,270	97.99%
Rabun	\$150,508	\$1,436	(\$4,008)	\$153,079	101.71%
Randolph	\$17,290	\$603	\$413	\$16,274	94.12%
Richmond	\$438,402	\$5,798	\$426	\$432,178	98.58%
Rockdale	\$192,271	\$1,435	\$2,509	\$188,327	97.95%
Schley	\$10,811	\$310	\$17	\$10,484	96.98%
Screven	\$38,307	\$2,118	(\$360)	\$36,549	95.41%
Seminole	\$24,258	\$804	\$65	\$23,389	96.42%
Spalding	\$121,766	\$5,391	\$2,914	\$113,461	93.18%
Stephens	\$56,513	\$276	\$461	\$55,776	98.70%
Stewart	\$14,554	\$364	\$84	\$14,106	96.92%
Sumter	\$67,839	\$3,027	\$163	\$64,649	95.30%
Talbot	\$18,866	\$652	\$232	\$17,982	95.31%
Taliaferro	\$5,775	\$399	\$39	\$5,337	92.42%
Tattnall	\$39,315	\$2,616	\$92	\$36,607	93.11%

County	State Tax from Digest	Delinquent Tax Amount	Tax Errors and Releases	Adjusted State Tax	Percent of Tax Collected
Taylor	\$20,974	\$774	(\$18)	\$20,218	96.40%
Telfair	\$25,801	\$1,832	\$5	\$23,964	92.88%
Terrell	\$23,938	\$1,705	\$90	\$22,143	92.50%
Thomas	\$135,862	\$2,727	\$732	\$132,403	97.45%
Tift	\$89,913	\$2,232	\$207	\$87,474	97.29%
Toombs	\$64,226	\$3,679	(\$24)	\$60,571	94.31%
Towns	\$64,570	\$4,931	\$297	\$59,342	91.90%
Treutlen	\$10,814	\$828	(\$18)	\$10,004	92.51%
Troup	\$179,452	\$888	\$942	\$177,622	98.98%
Turner	\$19,118	\$515	\$15	\$18,588	97.23%
Twiggs	\$23,440	\$1,411	\$389	\$21,640	92.32%
Union	\$106,233	\$5,111	\$210	\$100,912	94.99%
Upton	\$55,077	\$2,687	\$533	\$51,857	94.15%
Walker	\$120,822	\$6,535	\$417	\$113,870	94.25%
Walton	\$202,203	\$2,251	\$781	\$199,171	98.50%
Ware	\$67,042	\$2,214	\$92	\$64,736	96.56%
Warren	\$16,705	\$417	\$184	\$16,104	96.40%
Washington	\$68,855	\$793	\$609	\$67,453	97.96%
Wayne	\$70,972	\$5,234	(\$322)	\$66,060	93.08%
Webster	\$7,919	\$100	\$6	\$7,813	98.66%
Wheeler	\$12,943	\$864	\$68	\$12,011	92.80%
White	\$78,095	\$479	\$481	\$77,135	98.77%
Whitfield	\$265,010	\$9,395	\$2,619	\$252,996	95.47%
Wilcox	\$15,019	\$420	\$41	\$14,558	96.93%
Wilkes	\$32,709	\$1,223	(\$187)	\$31,673	96.83%
Wilkinson	\$35,781	\$1,536	\$744	\$33,501	93.63%
Worth	\$48,706	\$1,450	\$339	\$46,917	96.33%

- These tables also show the collection percentage rate determined as a result of a state audit for the applicable year, 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).
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## 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, Fannin, 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

<b>2015</b>	None					
<b>2014</b>	Candler	Wayne				
<b>2013</b>	Fannin					
<b>2012</b>	Floyd	Lincoln				
<b>2011</b>	None					
<b>2010</b>	Pierce					
<b>2009</b>	Camden	Jones	Effingham			
<b>2008</b>	Jefferson					
<b>2007</b>	Brantley	Crawford	Telfair			
<b>2006</b>	Bibb	Fulton	Habersham	Lamar	Morgan	Whitfield
<b>2005</b>	Charlton	Gilmer	Ware	Wheeler		
<b>2004</b>	Dade	Hart	Liberty	Madison		
<b>2003</b>	Douglas	Johnson	Richmond			

## 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 2015 digest was approved was comprised of Revenue Commissioner Lynnette T. Riley, State Auditor Greg Griffin, and Steve Stancil, Director of the State Properties Commission.

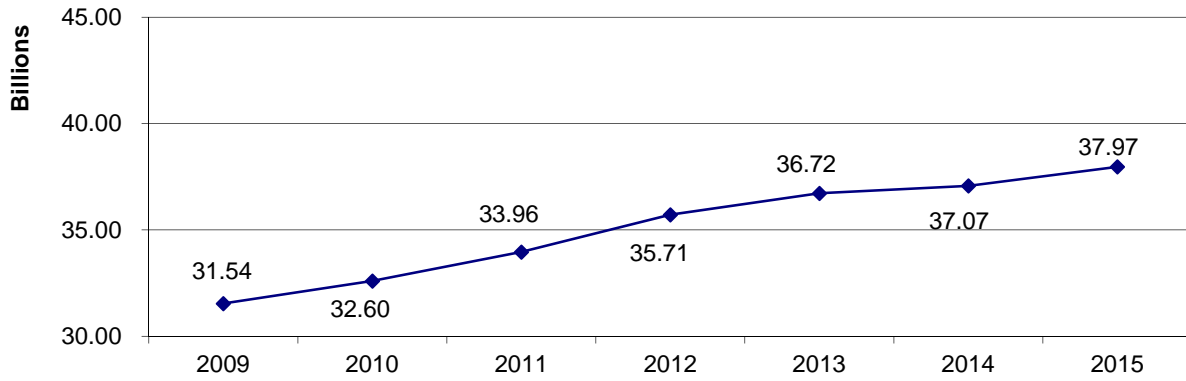
In determining each county's proposed assessed public utility values for 2015 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2014 tax digest. This method ensures that proposed public utility values are set 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.

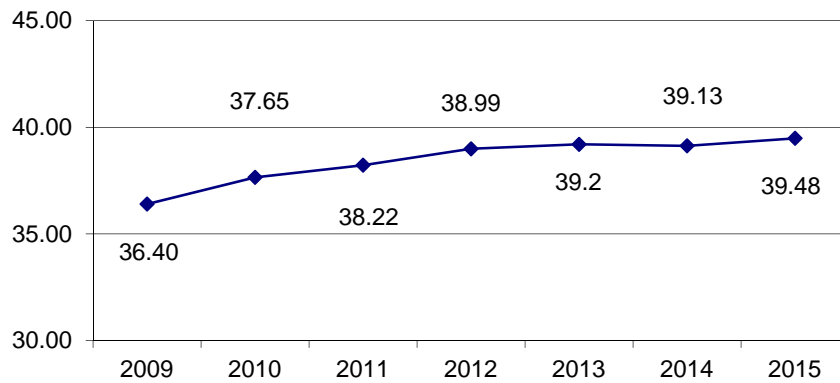
The Department continues to be engaged in litigation as a result of public utility companies appealing their valuations. Discussions with public utility industry representatives continue in an attempt to reach a mutual understanding of appraisal methodologies so as to reduce the number of appeals and 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.

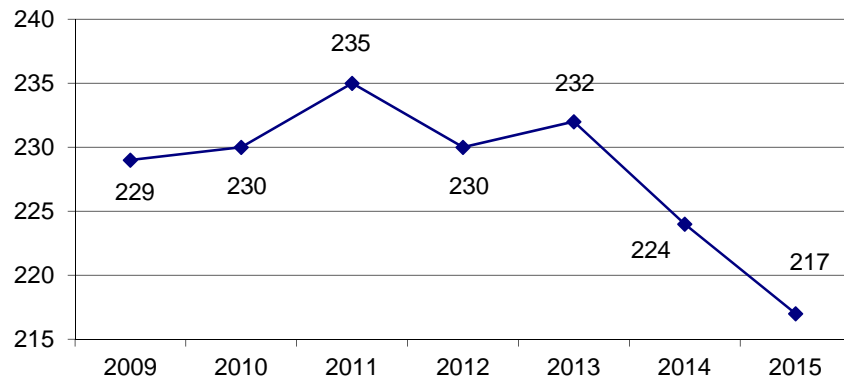
**Figure 14: Change in Public Utility Digest Value** shows the digest history since 2009.



**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 3: 2015 Public Utility Proposed Equalization Ratios** shows each county's 2015 proposed equalization ratio for assessment of the public utility properties.

Appling	39.46	Dade	39.67	Jefferson	39.06	Richmond	40.00
Atkinson	39.99	Dawson	38.62	Jenkins	40.00	Rockdale	38.41
Bacon	39.96	Decatur	38.35	Johnson	40.00	Schley	40.00
Baker	43.62	Dekalb	39.47	Jones	40.00	Screven	40.00
Baldwin	39.49	Dodge	39.84	Lamar	40.00	Seminole	40.00
Banks	40.00	Dooly	39.62	Lanier	40.00	Spalding	39.97
Barrow	37.21	Dougherty	40.00	Laurens	39.45	Stephens	40.00
Bartow	39.54	Douglas	40.00	Lee	38.77	Stewart	39.38
Ben Hill	40.00	Early	40.00	Liberty	40.00	Sumter	39.64
Berrien	39.12	Echols	39.64	Lincoln	39.98	Talbot	36.50
Bibb	40.00	Effingham	39.40	Long	39.38	Taliaferro	40.93
Bleckley	40.00	Elbert	40.02	Lowndes	38.92	Tattnall	39.96
Brantley	40.00	Emanuel	39.75	Lumpkin	40.00	Taylor	40.00
Brooks	40.00	Evans	40.00	Macon	40.00	Telfair	39.01
Bryan	39.54	Fannin	40.00	Madison	39.71	Terrell	40.00
Bulloch	39.86	Fayette	37.64	Marion	40.00	Thomas	40.00
Burke	39.88	Floyd	39.72	McDuffie	40.00	Tift	38.55
Butts	40.00	Forsyth	37.77	McIntosh	40.00	Toombs	40.00
Calhoun	40.00	Franklin	38.72	Meriwether	38.65	Towns	36.21
Camden	40.00	Fulton	38.21	Miller	39.73	Treutlen	41.05
Candler	40.00	Gilmer	39.11	Mitchell	40.00	Troup	39.83
Carroll	40.00	Glascok	40.08	Monroe	40.00	Turner	39.81
Catoosa	39.20	Glynn	39.43	Montgomery	40.00	Twiggs	40.01
Charlton	39.92	Gordon	39.75	Morgan	39.20	Union	40.00
Chatham	40.00	Grady	36.28	Murray	37.69	Upson	38.18
Chattahoochee	38.59	Greene	39.28	Muscogee	40.00	Walker	36.98
Chattooga	33.69	Gwinnett	39.97	Newton	39.66	Walton	37.89
Cherokee	38.31	Habersham	40.00	Oconee	39.60	Ware	39.76
Clarke	39.96	Hall	39.80	Oglethorpe	40.00	Warren	37.37
Clay	40.46	Hancock	40.00	Paulding	39.10	Washington	40.00
Clayton	40.00	Haralson	40.00	Peach	40.00	Wayne	.
Clinch	38.68	Harris	39.86	Pickens	40.00	Webster	43.29
Cobb	38.60	Hart	39.19	Pierce	40.00	Wheeler	39.87
Coffee	39.66	Heard	39.95	Pike	40.00	White	39.16
Colquitt	39.44	Henry	39.68	Polk	40.00	Whitfield	38.02
Columbia	39.67	Houston	39.82	Pulaski	39.44	Wilcox	38.30
Cook	37.83	Irwin	39.36	Putnam	40.00	Wilkes	40.00
Coweta	38.44	Jackson	37.48	Quitman	39.49	Wilkinson	39.69
Crawford	40.00	Jasper	40.00	Rabun	39.44	Worth	39.33
Crisp	39.51	Jeff Davis	39.21	Randolph	38.98	<b>Average</b>	<b>39.48</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.

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<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 4: 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%
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%
2013	3,497	-12.31%	\$ 51,398,078	-16.69%	\$ 1,443,467	-14.64%
2014	2,965	-15.21%	\$ 42,723,510	-16.88%	\$ 1,212,606	-15.99%

**Table 5: Preferential Agricultural Assessment for 2014** 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	735	\$4,270,284	\$1,068	\$54,531	\$62,346	\$117,945
Atkinson	56	\$1,106,301	\$277	\$19,206	\$16,385	\$35,868
Bacon	139	\$2,033,472	\$508	\$25,691	\$30,502	\$56,701
Baker	117	\$2,863,286	\$716	\$28,155	\$42,537	\$71,408
Baldwin	0	\$0	\$0	\$0	\$0	\$0
Banks	6	\$104,657	\$26	\$940	\$1,519	\$2,485
Barrow	0	\$0	\$0	\$0	\$0	\$0
Bartow	24	\$280,380	\$70	\$2,729	\$5,439	\$8,238
Ben Hill	0	\$0	\$0	\$0	\$0	\$0
Berrien	4	\$177,974	\$44	\$2,974	\$2,492	\$5,510
Bibb	2	\$12,444	\$3	\$182	\$223	\$408
Bleckley	1	\$7,280	\$2	\$110	\$104	\$216
Brantley	3	\$6,743	\$2	\$102	\$118	\$222
Brooks	23	\$1,060,893	\$265	\$12,222	\$17,049	\$29,536
Bryan	6	\$117,750	\$29	\$1,077	\$1,829	\$2,935
Bulloch	4	\$177,679	\$44	\$1,855	\$1,830	\$3,729
Burke	25	\$468,878	\$117	\$2,937	\$6,447	\$9,501
Butts	5	\$421,132	\$105	\$6,014	\$8,002	\$14,121
Calhoun	43	\$683,375	\$171	\$8,993	\$11,982	\$21,146
Camden	6	\$165,551	\$41	\$1,977	\$2,619	\$4,637
Candler	6	\$75,623	\$19	\$907	\$979	\$1,905
Carroll	19	\$289,354	\$72	\$2,454	\$5,642	\$8,168
Catoosa	0	\$0	\$0	\$0	\$0	\$0
Charlton	0	\$0	\$0	\$0	\$0	\$0
Chatham	0	\$0	\$0	\$0	\$0	\$0
Chattahoochee	3	\$32,482	\$8	\$280	\$552	\$840
Chattooga	1	\$9,305	\$2	\$116	\$132	\$250
Cherokee	0	\$0	\$0	\$0	\$0	\$0
Clarke	0	\$0	\$0	\$0	\$0	\$0
Clay	13	\$215,430	\$54	\$3,440	\$2,729	\$6,223
Clayton	0	\$0	\$0	\$0	\$0	\$0
Clinch	2	\$27,980	\$7	\$307	\$439	\$753
Cobb	0	\$0	\$0	\$0	\$0	\$0
Coffee	48	\$1,132,824	\$283	\$8,884	\$18,355	\$27,522
Colquitt	3	\$44,242	\$11	\$619	\$455	\$1,085
Columbia	1	\$21,616	\$5	\$142	\$402	\$549
Cook	23	\$236,112	\$59	\$2,810	\$4,029	\$6,898
Coweta	0	\$0	\$0	\$0	\$0	\$0
Crawford	15	\$221,451	\$55	\$2,775	\$3,543	\$6,373
Crisp	5	\$124,289	\$31	\$1,346	\$2,169	\$3,546
Dade	16	\$281,951	\$70	\$2,306	\$4,265	\$6,641
Dawson	0	\$0	\$0	\$0	\$0	\$0
Decatur	35	\$1,107,266	\$277	\$12,357	\$17,158	\$29,792

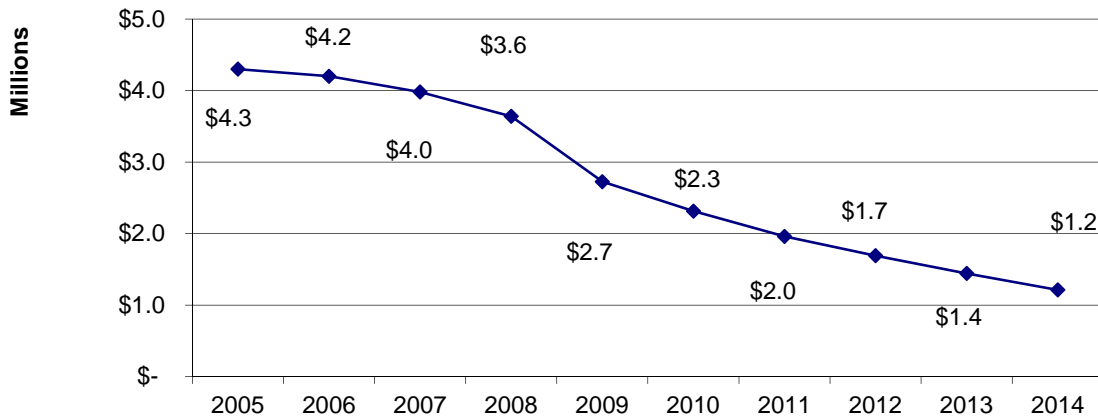


County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Dekalb	0	\$0	\$0	\$0	\$0	\$0
Dodge	21	\$306,667	\$77	\$3,546	\$3,679	\$7,302
Dooly	18	\$518,510	\$130	\$8,973	\$8,506	\$17,609
Dougherty	5	\$536,980	\$134	\$6,387	\$9,905	\$16,426
Douglas	0	\$0	\$0	\$0	\$0	\$0
Early	30	\$669,304	\$167	\$7,456	\$11,044	\$18,667
Echols	7	\$187,120	\$47	\$2,620	\$3,674	\$6,341
Effingham	4	\$62,304	\$16	\$525	\$1,035	\$1,576
Elbert	3	\$22,181	\$6	\$231	\$373	\$610
Emanuel	14	\$282,796	\$71	\$3,048	\$3,889	\$7,008
Evans	46	\$448,448	\$112	\$3,795	\$6,278	\$10,185
Fannin	0	\$0	\$0	\$0	\$0	\$0
Fayette	0	\$0	\$0	\$0	\$0	\$0
Floyd	4	\$187,508	\$47	\$1,644	\$3,484	\$5,175
Forsyth	0	\$0	\$0	\$0	\$0	\$0
Franklin	0	\$0	\$0	\$0	\$0	\$0
Fulton	0	\$0	\$0	\$0	\$0	\$0
Gilmer	10	\$115,030	\$29	\$946	\$1,990	\$2,965
Glascock	5	\$36,213	\$9	\$443	\$594	\$1,046
Glynn	0	\$0	\$0	\$0	\$0	\$0
Gordon	45	\$477,031	\$119	\$4,650	\$9,194	\$13,963
Grady	13	\$464,275	\$116	\$6,152	\$6,593	\$12,861
Greene	0	\$0	\$0	\$0	\$0	\$0
Gwinnett	0	\$0	\$0	\$0	\$0	\$0
Habersham	14	\$116,592	\$29	\$1,258	\$1,722	\$3,009
Hall	0	\$0	\$0	\$0	\$0	\$0
Hancock	66	\$1,218,670	\$305	\$22,545	\$17,392	\$40,242
Haralson	1	\$7,943	\$2	\$105	\$134	\$241
Harris	0	\$0	\$0	\$0	\$0	\$0
Hart	0	\$0	\$0	\$0	\$0	\$0
Heard	1	\$6,027	\$2	\$42	\$94	\$138
Henry	1	\$11,900	\$3	\$170	\$281	\$454
Houston	2	\$298,480	\$75	\$2,970	\$3,982	\$7,027
Irwin	38	\$474,242	\$119	\$5,869	\$7,441	\$13,429
Jackson	3	\$19,738	\$5	\$193	\$442	\$640
Jasper	12	\$62,430	\$16	\$1,090	\$1,186	\$2,292
Jeff Davis	16	\$354,460	\$89	\$5,452	\$4,519	\$10,060
Jefferson	3	\$27,238	\$7	\$407	\$398	\$812
Jenkins	158	\$2,971,804	\$743	\$31,783	\$45,769	\$78,295
Johnson	0	\$0	\$0	\$0	\$0	\$0
Jones	1	\$14,000	\$4	\$188	\$249	\$441
Lamar	0	\$0	\$0	\$0	\$0	\$0
Lanier	10	\$222,910	\$56	\$3,529	\$3,777	\$7,362
Laurens	3	\$173,408	\$43	\$1,097	\$2,775	\$3,915
Lee	7	\$989,410	\$247	\$14,056	\$17,710	\$32,013
Liberty	5	\$111,478	\$28	\$1,543	\$1,745	\$3,316

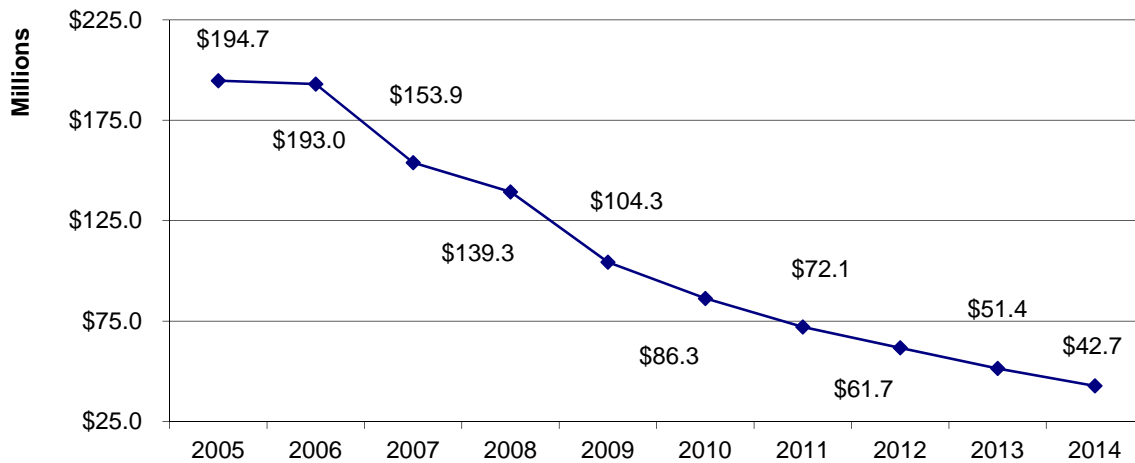
County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Lincoln	0	\$0	\$0	\$0	\$0	\$0
Long	4	\$55,554	\$14	\$873	\$750	\$1,637
Lowndes	2	\$157,022	\$39	\$1,305	\$2,646	\$3,990
Lumpkin	0	\$0	\$0	\$0	\$0	\$0
Macon	21	\$376,323	\$94	\$3,849	\$6,774	\$10,717
Madison	10	\$35,844	\$9	\$388	\$609	\$1,006
Marion	17	\$298,055	\$75	\$2,168	\$4,839	\$7,082
McDuffie	6	\$52,202	\$13	\$407	\$897	\$1,317
McIntosh	0	\$0	\$0	\$0	\$0	\$0
Meriwether	5	\$58,020	\$15	\$792	\$1,116	\$1,923
Miller	10	\$177,947	\$44	\$3,016	\$3,298	\$6,358
Mitchell	49	\$842,056	\$211	\$17,084	\$13,695	\$30,990
Monroe	1	\$5,010	\$1	\$49	\$77	\$127
Montgomery	23	\$240,235	\$60	\$3,254	\$3,224	\$6,538
Morgan	3	\$56,873	\$14	\$540	\$937	\$1,491
Murray	2	\$29,260	\$7	\$213	\$454	\$674
Muscogee	8	\$90,915	\$23	\$1,379	\$2,125	\$3,527
Newton	0	\$0	\$0	\$0	\$0	\$0
Oconee	0	\$0	\$0	\$0	\$0	\$0
Oglethorpe	4	\$73,817	\$18	\$563	\$1,431	\$2,012
Paulding	0	\$0	\$0	\$0	\$0	\$0
Peach	3	\$99,730	\$25	\$1,452	\$1,695	\$3,172
Pickens	0	\$0	\$0	\$0	\$0	\$0
Pierce	1	\$25,821	\$6	\$241	\$431	\$678
Pike	0	\$0	\$0	\$0	\$0	\$0
Polk	0	\$0	\$0	\$0	\$0	\$0
Pulaski	14	\$344,318	\$86	\$4,748	\$4,806	\$9,640
Putnam	0	\$0	\$0	\$0	\$0	\$0
Quitman	0	\$0	\$0	\$0	\$0	\$0
Rabun	0	\$0	\$0	\$0	\$0	\$0
Randolph	49	\$865,153	\$216	\$14,790	\$15,434	\$30,440
Richmond	1	\$3,548	\$1	\$35	\$71	\$107
Rockdale	0	\$0	\$0	\$0	\$0	\$0
Schley	18	\$312,564	\$78	\$3,845	\$5,932	\$9,855
Screven	113	\$1,059,182	\$265	\$13,002	\$14,442	\$27,709
Seminole	20	\$961,515	\$240	\$13,173	\$15,596	\$29,009
Spalding	0	\$0	\$0	\$0	\$0	\$0
Stephens	0	\$0	\$0	\$0	\$0	\$0
Stewart	35	\$392,050	\$98	\$4,556	\$5,894	\$10,548
Sumter	39	\$438,710	\$110	\$5,802	\$7,692	\$13,604
Talbot	3	\$24,741	\$6	\$396	\$349	\$751
Taliaferro	10	\$150,998	\$38	\$3,114	\$2,718	\$5,870
Tattnall	48	\$507,074	\$127	\$7,515	\$6,871	\$14,513
Taylor	7	\$144,651	\$36	\$1,215	\$2,254	\$3,505
Telfair	58	\$497,006	\$124	\$8,051	\$7,622	\$15,797
Terrell	31	\$748,204	\$187	\$10,101	\$12,333	\$22,621

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Thomas	4	\$241,423	\$60	\$1,944	\$3,548	\$5,552
Tift	0	\$0	\$0	\$0	\$0	\$0
Toombs	93	\$1,082,988	\$271	\$10,028	\$14,831	\$25,130
Towns	0	\$0	\$0	\$0	\$0	\$0
Treutlen	4	\$54,830	\$14	\$711	\$658	\$1,383
Troup	0	\$0	\$0	\$0	\$0	\$0
Turner	6	\$82,452	\$21	\$1,321	\$1,319	\$2,661
Twiggs	0	\$0	\$0	\$0	\$0	\$0
Union	0	\$0	\$0	\$0	\$0	\$0
Upson	0	\$0	\$0	\$0	\$0	\$0
Walker	11	\$184,314	\$46	\$1,424	\$3,208	\$4,678
Walton	3	\$47,070	\$12	\$578	\$1,083	\$1,673
Ware	165	\$801,629	\$200	\$12,666	\$13,598	\$26,464
Warren	5	\$102,705	\$26	\$1,331	\$1,992	\$3,349
Washington	10	\$139,779	\$35	\$1,206	\$2,374	\$3,615
Wayne	15	\$271,062	\$68	\$3,226	\$4,879	\$8,173
Webster	4	\$52,960	\$13	\$477	\$925	\$1,415
Wheeler	4	\$28,120	\$7	\$479	\$442	\$928
White	2	\$19,924	\$5	\$183	\$348	\$536
Whitfield	1	\$10,366	\$3	\$63	\$194	\$260
Wilcox	22	\$277,767	\$69	\$5,069	\$4,197	\$9,335
Wilkes	31	\$519,569	\$130	\$6,394	\$8,703	\$15,227
Wilkinson	2	\$15,210	\$4	\$189	\$299	\$492
Worth	13	\$493,843	\$123	\$6,178	\$7,655	\$13,956
<b>Total</b>	<b>2,965</b>	<b>\$42,723,510</b>	<b>\$10,681</b>	<b>\$532,534</b>	<b>\$669,391</b>	<b>\$1,212,606</b>

**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.

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<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 6: 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
<b>Hall</b>	2,348	304,634,708	76,159	1,824,457	5,684,571	7,585,187
<b>Meriwether</b>	2,515	167,050,440	41,763	2,279,236	3,212,380	5,533,379
<b>Cherokee</b>	1,911	206,308,120	51,577	1,181,733	4,012,693	5,246,003
<b>Worth</b>	2,049	183,816,005	45,954	2,299,538	2,849,148	5,194,640
<b>Jackson</b>	2,625	148,426,206	37,107	1,466,070	2,766,509	4,269,686
<b>Lumpkin</b>	1,522	159,303,727	39,826	1,460,619	2,652,566	4,153,011
<b>Brooks</b>	1,718	149,000,564	37,250	1,714,785	2,394,439	4,146,474
<b>Gordon</b>	2,307	134,415,700	33,604	1,310,150	2,570,255	3,914,009
<b>Mitchell</b>	1,829	104,839,677	26,210	2,127,092	1,725,093	3,878,395
<b>Thomas</b>	1,325	166,801,732	41,700	1,344,798	2,449,715	3,836,213

**Table 7: Conservation Use Valuation Assessment for Tax Year 2014** 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	84	809,579	202	10,338	11,820	22,360
Atkinson	914	13,358,094	3,340	231,910	197,847	433,097
Bacon	720	26,873,686	6,718	339,522	403,105	749,345
Baker	280	14,382,339	3,596	141,506	213,664	358,766
Baldwin	842	36,645,649	9,161	360,593	625,175	994,929
Banks	1,793	141,616,560	35,404	1,271,717	2,054,998	3,362,119
Barrow	1,333	51,227,614	12,807	652,826	947,711	1,613,344
Bartow	1,147	63,371,304	15,843	617,781	1,202,216	1,835,840
Ben Hill	599	24,503,815	6,126	364,641	434,673	805,440
Berrien	1,998	73,503,320	18,376	1,228,240	1,029,046	2,275,662
Bibb	476	20,151,338	5,038	295,257	361,616	661,911
Bleckley	767	35,092,844	8,773	528,674	503,547	1,040,994
Brantley	1,039	23,511,987	5,878	356,933	411,765	774,576
Brooks	1,718	149,000,564	37,250	1,714,785	2,394,439	4,146,474
Bryan	327	13,852,398	3,463	126,228	215,225	344,916
Bulloch	2,698	76,911,292	19,228	802,954	792,032	1,614,214
Burke	1,794	98,288,366	24,572	615,931	1,351,465	1,991,968
Butts	1,170	74,968,270	18,742	1,070,622	1,424,397	2,513,761
Calhoun	517	31,973,761	7,993	419,944	560,628	988,565
Camden	916	39,244,960	9,811	468,585	620,855	1,099,251
Candler	1,049	37,805,844	9,451	452,554	489,586	951,591
Carroll	2,436	63,287,669	15,822	535,875	1,219,833	1,771,530
Catoosa	560	37,132,292	9,283	244,999	694,077	948,359
Charlton	764	15,079,361	3,770	286,040	270,675	560,485
Chatham	167	16,591,224	4,148	191,512	263,485	459,145
Chattahoochee	87	2,287,404	572	19,749	38,886	59,207
Chattooga	1,371	42,102,498	10,526	525,412	593,037	1,128,975
Cherokee	1,911	206,308,120	51,577	1,181,733	4,012,693	5,246,003
Clarke	377	26,734,500	6,684	372,946	534,690	914,320
Clay	469	15,459,788	3,865	246,831	195,860	446,556
Clayton	187	14,384,361	3,596	213,881	284,868	502,345
Clinch	416	16,085,100	4,021	176,228	252,166	432,415
Cobb	553	53,532,437	13,383	409,523	989,093	1,411,999
Coffee	2,295	130,979,670	32,745	1,027,143	2,122,264	3,182,152
Colquitt	2,594	130,934,786	32,734	1,836,732	1,346,926	3,216,392
Columbia	5,304	83,172,023	20,793	545,276	1,546,168	2,112,237
Cook	1,201	64,701,679	16,175	769,950	1,104,134	1,890,259
Coweta	2,287	132,576,899	33,144	864,385	2,464,605	3,362,134
Crawford	907	22,938,574	5,735	287,506	367,017	660,258
Crisp	929	41,299,714	10,325	447,276	720,680	1,178,281

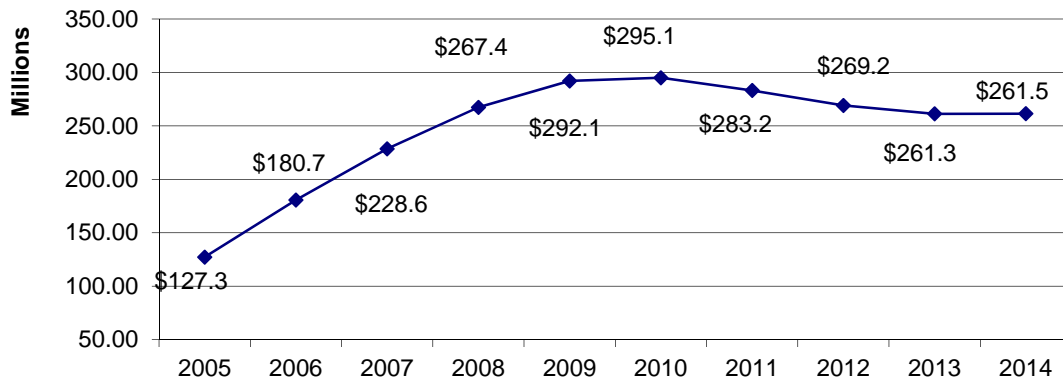
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Dade	576	25,028,800	6,257	204,977	378,636	589,870
Dawson	975	106,319,944	26,580	865,232	1,833,594	2,725,406
Decatur	1,657	122,906,086	30,727	1,371,632	1,904,553	3,306,912
Dekalb	13	586,610	147	6,277	14,067	20,491
Dodge	1,732	37,744,216	9,436	436,399	452,855	898,690
Dooly	1,472	86,198,560	21,550	1,491,666	1,414,001	2,927,217
Dougherty	226	24,635,116	6,159	293,010	454,395	753,564
Douglas	300	28,629,496	7,157	347,934	611,240	966,331
Early	1,563	69,340,435	17,335	772,452	1,144,117	1,933,904
Echols	305	6,196,425	1,549	86,750	121,667	209,966
Effingham	2,035	78,223,919	19,556	658,802	1,299,143	1,977,501
Elbert	1,571	51,943,033	12,986	541,662	872,487	1,427,135
Emanuel	2,178	59,406,853	14,852	640,346	817,022	1,472,220
Evans	343	11,414,149	2,854	96,155	159,798	258,807
Fannin	1,702	123,928,372	30,982	593,793	1,598,604	2,223,379
Fayette	585	35,788,898	8,947	200,489	767,672	977,108
Floyd	2,339	65,807,613	16,452	576,935	1,216,008	1,809,395
Forsyth	778	128,021,985	32,005	727,293	2,396,316	3,155,614
Franklin	2,556	106,983,683	26,746	873,216	1,991,822	2,891,784
Fulton	622	64,621,420	16,155	778,753	1,167,705	1,962,613
Gilmer	2,160	97,074,172	24,269	798,338	1,679,383	2,501,990
Glascok	554	14,166,967	3,542	173,404	232,197	409,143
Glynn	190	21,855,682	5,464	124,520	354,640	484,624
Gordon	2,307	134,415,700	33,604	1,310,150	2,570,255	3,914,009
Grady	2,175	105,661,351	26,415	1,400,013	1,500,391	2,926,819
Greene	1,282	73,910,829	18,478	447,087	1,006,665	1,472,230
Gwinnett	812	97,370,060	24,343	743,907	2,110,599	2,878,849
Habersham	1,783	125,938,852	31,485	1,358,251	1,860,117	3,249,853
Hall	2,348	304,634,708	76,159	1,824,457	5,684,571	7,585,187
Hancock	1,359	61,847,121	15,462	1,144,172	882,620	2,042,254
Haralson	1,284	47,193,205	11,798	625,310	791,989	1,429,097
Harris	1,738	131,947,225	32,987	810,156	2,448,940	3,292,083
Hart	1,797	77,719,124	19,430	411,989	1,084,959	1,516,378
Heard	1,380	47,277,317	11,819	328,105	739,559	1,079,483
Henry	1,498	78,085,960	19,521	1,108,152	1,845,015	2,972,688
Houston	795	66,550,507	16,638	662,178	887,784	1,566,600
Irwin	1,570	71,080,823	17,770	879,696	1,115,258	2,012,724
Jackson	2,625	148,426,206	37,107	1,466,070	2,766,509	4,269,686
Jasper	1,569	82,423,544	20,606	1,437,961	1,565,223	3,023,790
Jeff Davis	965	17,761,411	4,440	273,171	226,458	504,069
Jefferson	1,713	82,577,757	20,644	1,233,464	1,206,048	2,460,156
Jenkins	728	40,884,156	10,221	437,256	629,657	1,077,134
Johnson	1,369	21,453,160	5,363	320,124	309,290	634,777
Jones	1,183	84,469,786	21,117	1,136,213	1,502,549	2,659,879
Lamar	967	51,397,582	12,849	540,291	962,985	1,516,125



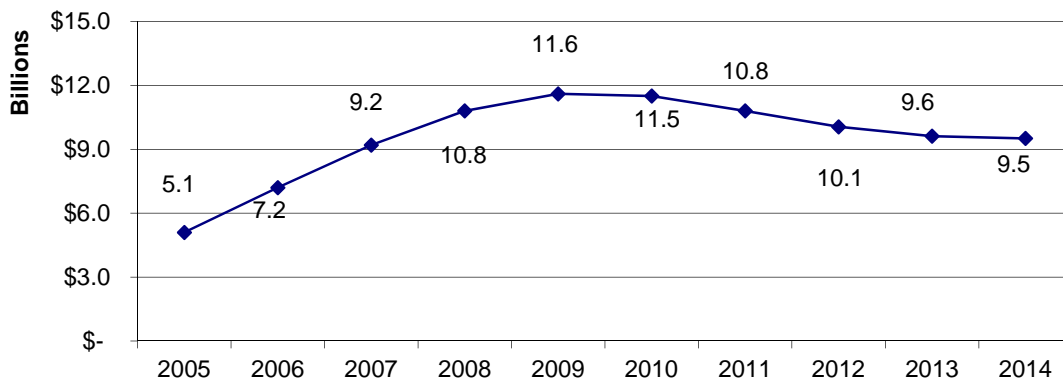
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Lanier	621	30,036,419	7,509	475,477	508,967	991,953
Laurens	2,408	61,395,968	15,349	388,329	981,343	1,385,021
Lee	600	69,516,984	17,379	987,558	1,244,354	2,249,291
Liberty	182	8,689,507	2,172	119,746	135,991	257,909
Lincoln	962	29,780,540	7,445	304,357	622,115	933,917
Long	539	22,864,219	5,716	359,197	308,667	673,580
Lowndes	1,069	30,888,243	7,722	256,681	516,590	780,993
Lumpkin	1,522	159,303,727	39,826	1,460,619	2,652,566	4,153,011
Macon	1,278	55,123,037	13,781	564,917	992,215	1,570,913
Madison	2,303	95,070,704	23,768	1,028,965	1,615,251	2,667,984
Marion	945	41,423,214	10,356	301,567	672,547	984,470
McDuffie	917	42,243,285	10,561	329,557	726,162	1,066,280
McIntosh	197	12,286,917	3,072	121,530	192,696	317,298
Meriwether	2,515	167,050,440	41,763	2,279,236	3,212,380	5,533,379
Miller	809	16,689,021	4,172	282,879	309,348	596,399
Mitchell	1,829	104,839,677	26,210	2,127,092	1,725,093	3,878,395
Monroe	1,437	88,531,657	22,133	870,355	1,358,253	2,250,741
Montgomery	1,060	21,117,780	5,279	285,998	283,136	574,413
Morgan	1,688	129,523,608	32,381	1,229,179	2,134,160	3,395,720
Murray	858	42,819,032	10,705	311,339	663,695	985,739
Muscogee	114	11,355,644	2,839	145,122	265,381	413,342
Newton	989	57,968,803	14,492	650,700	1,185,462	1,850,654
Oconee	1,966	153,463,468	38,366	1,030,829	2,685,611	3,754,806
Oglethorpe	1,923	50,712,828	12,678	387,513	983,017	1,383,208
Paulding	1,558	99,851,465	24,963	947,291	1,885,096	2,857,350
Peach	577	26,460,774	6,615	385,137	449,833	841,585
Pickens	639	49,258,250	12,315	355,645	793,058	1,161,018
Pierce	1,403	55,882,733	13,971	522,901	933,242	1,470,114
Pike	1,666	75,134,011	18,784	1,057,361	1,243,393	2,319,538
Polk	1,170	41,508,047	10,377	461,569	675,502	1,147,448
Pulaski	603	14,265,836	3,566	196,726	199,137	399,429
Putnam	651	52,688,417	13,172	391,770	752,654	1,157,596
Quitman	286	10,959,503	2,740	174,804	176,152	353,696
Rabun	709	61,557,447	15,389	571,869	613,728	1,200,986
Randolph	1,096	49,862,273	12,466	852,509	889,543	1,754,518
Richmond	196	9,394,142	2,349	91,950	187,620	281,919
Rockdale	380	13,714,458	3,429	281,832	348,210	633,471
Schley	521	26,697,750	6,674	328,409	506,697	841,780
Screven	1,656	69,471,900	17,368	852,837	947,249	1,817,454
Seminole	859	80,467,444	20,117	1,102,404	1,305,182	2,427,703
Spalding	809	43,680,589	10,920	699,326	850,461	1,560,707
Stephens	643	20,863,439	5,216	284,995	417,269	707,480
Stewart	307	11,044,606	2,761	128,338	166,056	297,155
Sumter	1,257	58,884,060	14,721	778,742	1,032,414	1,825,877
Talbot	1,550	52,545,570	13,136	840,939	741,365	1,595,440

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
<b>Taliaferro</b>	649	20,208,126	5,052	417,286	363,746	786,084
<b>Tattnall</b>	1,662	49,470,884	12,368	733,208	670,380	1,415,956
<b>Taylor</b>	1,330	66,168,728	16,542	556,064	1,030,909	1,603,515
<b>Telfair</b>	1,326	28,971,233	7,243	469,334	444,303	920,880
<b>Terrell</b>	1,069	44,699,884	11,175	603,448	736,833	1,351,456
<b>Thomas</b>	1,325	166,801,732	41,700	1,344,798	2,449,715	3,836,213
<b>Tift</b>	1,061	64,183,914	16,046	781,953	1,153,000	1,950,999
<b>Toombs</b>	803	25,245,567	6,311	233,774	349,541	589,626
<b>Towns</b>	523	23,479,770	5,870	129,961	187,721	323,552
<b>Treutlen</b>	639	11,793,284	2,948	153,018	141,519	297,485
<b>Troup</b>	1,452	91,996,625	22,999	981,604	1,734,136	2,738,739
<b>Turner</b>	1,346	53,007,703	13,252	849,130	848,123	1,710,505
<b>Twiggs</b>	1,041	36,468,153	9,117	605,371	605,371	1,219,859
<b>Union</b>	1,304	110,368,919	27,592	650,073	1,301,360	1,979,025
<b>Upson</b>	1,398	58,239,519	14,560	648,206	895,724	1,558,490
<b>Walker</b>	1,214	42,312,374	10,578	327,142	736,405	1,074,125
<b>Walton</b>	1,213	56,627,481	14,157	694,197	1,264,975	1,973,329
<b>Ware</b>	788	17,067,324	4,267	269,664	289,513	563,444
<b>Warren</b>	771	27,418,828	6,855	355,293	531,925	894,073
<b>Washington</b>	1,528	50,812,893	12,703	438,109	863,108	1,313,920
<b>Wayne</b>	1,763	78,449,505	19,612	933,549	1,412,091	2,365,252
<b>Webster</b>	492	25,031,325	6,258	225,282	437,222	668,762
<b>Wheeler</b>	1,074	31,171,653	7,793	531,936	489,894	1,029,623
<b>White</b>	1,413	93,679,916	23,420	858,857	1,637,712	2,519,989
<b>Whitfield</b>	740	23,927,590	5,982	145,025	444,418	595,425
<b>Wilcox</b>	1,346	11,451,355	2,863	208,987	173,030	384,880
<b>Wilkes</b>	1,756	71,252,660	17,813	876,457	1,193,482	2,087,752
<b>Wilkinson</b>	1,022	38,077,325	9,519	473,682	748,600	1,231,801
<b>Worth</b>	2,049	183,816,005	45,954	2,299,538	2,849,148	5,194,640
<b>Total</b>	<b>188,039</b>	<b>\$9,511,618,212</b>	<b>\$2,377,905</b>	<b>\$100,213,787</b>	<b>\$158,919,095</b>	<b>\$261,510,787</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 2005.



**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 2005.



## 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 2014 a covenant breach is subject to a penalty in an amount equal to two times the tax savings.

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 Forest Land Conservation Use Valuation.

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<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 8: 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	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift (Includes State)	Total FLPA Grant	Net Tax Shift
<b>MERIWETHER</b>	280,821	49,028	231,793	395,791	66,661	329,130	681,757	115,689	\$566,068
<b>WORTH</b>	247,633	9,898	237,735	306,820	12,264	294,556	559,402	22,162	\$537,240
<b>WARE</b>	216,785	-23,634	240,419	232,742		232,742	452,957	-23,634	\$476,591
<b>HANCOCK</b>	353,947	93,386	260,561	273,036	80,643	192,393	631,766	174,029	\$457,737
<b>LEE</b>	354,973	183,874	171,099	447,277	226,509	220,768	808,497	410,383	\$398,114
<b>DOUGHERTY</b>	219,893	90,133	129,760	341,006	139,777	201,229	565,521	229,911	\$335,611
<b>TWIGGS</b>	168,211	20,437	147,774	168,211	20,437	147,774	338,955	40,874	\$298,081
<b>SCHLEY</b>	103,077	6,424	96,653	159,035	8,711	150,324	264,207	15,135	\$249,072
<b>JONES</b>	230,953	146,100	84,853	305,510	159,898	145,612	540,757	305,998	\$234,759
<b>DOOLY</b>	148,093	49,574	98,519	140,383	46,993	93,390	290,615	96,567	\$194,048

**Table 9: Forest Land Conservation Use Valuation Assessment for Tax Year 2014** 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	1	54,866	14	701	270	431	801	309	492	1,516	579	\$937
ATKINSON	17	924,286	231	16,047	15,177	869	13,690	12,948	742	29,968	28,126	\$1,842
BACON	12	777,002	194	9,817	1,453	8,364	11,655	1,725	9,930	21,666	3,178	\$18,487
BAKER	51	21,534,915	5,384	211,855	211,101	754	319,923	317,645	2,278	537,162	528,746	\$8,415
BALDWIN	37	2,271,152	568	22,348	29,607	-7,259	38,746	51,332	-12,586	61,662	80,939	-\$19,277
BANKS	3	1,682,804	421	15,112	9,314	5,797	24,419	15,051	9,368	39,952	24,366	\$15,586
BARROW	0	0	0	0	0	0	0	0	0	0	0	\$0
BARTOW	0	0	0	0	0	0	0	0	0	0	0	\$0
BEN HILL	92	8,146,739	2,037	121,232	42,047	79,185	144,515	50,122	94,393	267,784	92,169	\$175,615
BERRIEN	45	8,405,873	2,101	140,462	71,344	69,118	117,682	59,773	57,909	260,245	131,117	\$129,128
BIBB	19	1,688,685	422	24,743	1,789	22,954	30,303	2,675	27,628	55,468	4,465	\$51,003
BLECKLEY	28	3,020,947	755	45,511	15,952	29,558	43,348	15,194	28,154	89,614	31,146	\$58,467
BRANTLEY	62	6,119,475	1,530	92,606	62,304	30,302	107,170	69,921	37,249	201,306	132,225	\$69,081
BROOKS	115	43,071,085	10,768	495,317	620,719	-125,402	692,152	868,327	-176,175	1,198,237	1,489,046	-\$290,808
BRYAN	23	2,428,712	607	22,022	12,406	9,615	37,735	21,258	16,477	60,364	33,664	\$26,700
BULLOCH	21	1,434,999	359	14,981	10,164	4,817	14,778	9,588	5,190	30,118	19,752	\$10,366
BURKE	124	16,100,835	4,025	100,856	67,885	32,971	221,386	149,013	72,373	326,267	216,898	\$109,369
BUTTS	15	3,813,103	953	54,455	49,464	4,991	72,449	65,809	6,640	127,857	115,273	\$12,584
CALHOUN	70	17,703,533	4,426	232,290	316,623	-84,332	310,414	425,826	-115,412	547,130	742,449	-\$195,318
CAMDEN	65	8,552,980	2,138	102,123	35,030	67,093	135,308	46,413	88,895	239,569	81,443	\$158,126
CANDLER	32	2,268,364	567	27,193	27,672	-479	29,375	29,893	-518	57,135	57,566	-\$430
CARROLL	8	557,056	139	4,725	3,183	1,542	10,863	7,317	3,546	15,727	10,500	\$5,227
CATOOSA	0	0	0	0	0	0	0	0	0	0	0	\$0
CHARLTON	43	6,688,786	1,672	126,880	182,815	-55,935	120,064	172,994	-52,930	248,616	355,809	-\$107,193
CHATHAM	7	3,578,040	895	41,301	25,443	15,859	56,823	35,004	21,819	99,019	60,447	\$38,572
CHATTAHOOCHEE	8	701,406	175	6,056	3,012	3,044	11,924	5,931	5,993	18,155	8,944	\$9,211
CHATTOOGA	23	2,288,689	572	28,485	25,563	2,922	32,428	29,102	3,326	61,485	54,665	\$6,820
CHEROKEE	4	1,453,760	363	8,327	6,878	1,449	28,276	24,229	4,047	36,966	31,107	\$5,859
CLARKE	0	0	0	0	0	0	0	0	0	0	0	\$0
CLAY	42	2,095,333	524	33,454	49,592	-16,138	26,546	39,352	-12,806	60,524	88,944	-\$28,420
CLAYTON	0	0	0	0	0	0	0	0	0	0	0	\$0
CLINCH	100	42,190,473	10,548	462,239	445,144	17,094	661,420	637,261	24,159	1,134,207	1,082,405	\$51,802
COBB	0	0	0	0	0	0	0	0	0	0	0	\$0
COFFEE	34	7,046,165	1,762	55,256	38,190	17,066	114,169	78,907	35,262	171,187	117,097	\$54,090
COLQUITT	48	6,188,705	1,547	86,586	61,554	25,033	63,663	45,258	18,405	151,796	106,812	\$44,985
COLUMBIA	470	14,807,949	3,702	97,081	56,814	40,267	275,280	164,974	110,306	376,063	221,788	\$154,275
COOK	25	3,897,529	974	46,381	21,683	24,697	66,511	29,272	37,239	113,866	50,956	\$62,910
COWETA	29	2,000,922	500	13,046	10,176	2,871	37,197	29,026	8,171	50,743	39,202	\$11,541
CRAWFORD	102	4,484,553	1,121	56,191	116,546	-60,355	71,753	151,722	-79,969	129,065	268,268	-\$139,203
CRISP	54	3,473,387	868	37,616	14,964	22,652	60,611	24,111	36,500	99,095	39,075	\$60,020
DADE	0	0	0	0	0	0	0	0	0	0	0	\$0
DAWSON	3	1,185,780	296	9,650	10,277	-627	20,450	21,778	-1,328	30,396	32,055	-\$1,659
DECATUR	175	31,639,585	7,910	353,098	605,444	-252,346	490,287	849,765	-359,478	851,295	1,455,209	-\$603,915
DEKALB	0	0	0	0	0	0	0	0	0	0	0	\$0
DODGE	87	4,142,426	1,036	47,895	56,010	-8,116	49,701	58,122	-8,421	98,632	114,133	-\$15,501
DOOLY	86	8,557,863	2,139	148,093	49,574	98,519	140,383	46,993	93,390	290,615	96,567	\$194,048
DOUGHERTY	40	18,487,741	4,622	219,893	90,133	129,760	341,006	139,777	201,229	565,521	229,911	\$335,611
DOUGLAS	1	463,408	116	5,632	3,751	1,880	9,894	6,127	3,767	15,642	9,879	\$5,763
EARLY	294	27,130,263	6,783	302,231	449,536	-147,305	447,649	641,967	-194,318	756,663	1,091,503	-\$334,840
ECHOLS	52	1,206,090	302	16,885	54,986	-38,100	23,682	61,025	-37,343	40,869	116,010	-\$75,141
EFFINGHAM	64	10,697,337	2,674	90,093	26,069	64,024	177,661	51,408	126,253	270,428	77,478	\$192,950
ELBERT	22	3,717,777	929	38,769	39,951	-1,182	62,448	64,352	-1,904	102,146	104,304	-\$2,158
EMANUEL	143	10,361,329	2,590	111,684	115,127	-3,442	142,499	148,013	-5,514	256,773	263,139	-\$6,366
EVANS	12	986,225	247	8,246	6,723	1,523	13,807	11,270	2,537	22,300	17,993	\$4,307
FANNIN	0	0	0	0	0	0	0	0	0	0	0	\$0
FAYETTE	0	0	0	0	0	0	0	0	0	0	0	\$0
FLOYD	24	2,310,312	578	20,255	11,706	8,548	42,926	24,809	18,117	63,759	36,515	\$27,243
FORSYTH	0	0	0	0	0	0	0	0	0	0	0	\$0
FRANKLIN	3	38,624	10	314	3,322	-3,008	719	7,599	-6,880	1,043	10,922	-\$9,878

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
GILMER	5	992,535	248	8,163	20,652	-12,489	17,171	49,457	-32,286	25,582	70,109	-\$44,527
GLASCOCK	52	2,450,444	613	29,993	74,681	-44,688	40,163	100,103	-59,940	70,769	174,784	-\$104,015
GLYNN	74	7,839,741	1,960	44,475	22,226	22,249	126,667	63,333	63,334	173,102	85,559	\$87,543
GORDON	8	2,455,720	614	23,936	13,472	10,464	47,332	26,640	20,692	71,882	40,111	\$31,770
GRADY	53	13,339,606	3,335	176,750	115,581	61,169	189,422	125,096	64,326	369,507	240,677	\$128,830
GREENE	96	11,612,679	2,903	70,245	79,809	-9,564	158,165	179,698	-21,533	231,313	259,507	-\$28,194
GWINNETT	0	0	0	0	0	0	0	0	0	0	0	\$0
HABERSHAM	2	1,050,444	263	11,329	7,010	4,319	15,515	9,601	5,914	27,107	16,611	\$10,496
HALL	2	3,143,498	786	18,826	12,218	6,608	59,412	38,558	20,854	79,024	50,776	\$28,248
HANCOCK	203	19,132,254	4,783	353,947	93,386	260,561	273,036	80,643	192,393	631,766	174,029	\$457,737
HARALSON	36	4,623,724	1,156	61,265	51,795	9,470	77,817	65,789	12,028	140,238	117,584	\$22,653
HARRIS	103	19,762,385	4,941	121,341	132,448	-11,107	366,790	386,343	-19,553	493,072	518,792	-\$25,720
HART	0	0	0	0	0	0	0	0	0	0	0	\$0
HEARD	60	8,401,657	2,100	58,308	53,521	4,786	131,427	122,119	9,308	191,835	175,641	\$16,194
HENRY	0	0	0	0	0	0	0	0	0	0	0	\$0
HOUSTON	45	7,941,242	1,985	79,015	61,292	17,724	105,936	82,174	23,762	186,936	143,466	\$43,471
IRWIN	29	2,137,308	534	26,451	13,349	13,103	33,534	16,923	16,611	60,519	30,272	\$30,247
JACKSON	1	178,930	45	1,746	1,223	523	3,449	2,416	1,033	5,240	3,639	\$1,601
JASPER	77	14,735,990	3,684	257,084	631,197	-374,113	279,836	688,026	-408,190	540,604	1,319,223	-\$778,619
JEFF DAVIS	56	3,766,705	942	57,932	5,985	51,947	48,025	4,961	43,064	106,899	10,946	\$95,953
JEFFERSON	114	12,476,738	3,119	186,365	219,886	-33,521	182,223	215,864	-33,641	371,707	435,750	-\$64,043
JENKINS	95	13,177,315	3,294	140,931	137,587	3,345	202,944	198,531	4,413	347,169	336,117	\$11,052
JOHNSON	71	1,595,656	399	23,810	81,015	-57,204	23,005	78,831	-55,826	47,214	159,845	-\$112,631
JONES	92	17,175,069	4,294	230,953	146,100	84,853	305,510	159,898	145,612	540,757	305,998	\$234,759
LAMAR	26	4,193,135	1,048	44,078	24,372	19,707	78,563	38,802	39,761	123,689	63,173	\$60,516
LANIER	32	5,901,324	1,475	93,418	74,651	18,767	99,998	80,309	19,689	194,891	154,960	\$39,931
LAURENS	64	3,191,512	798	20,186	16,365	3,821	51,064	41,399	9,665	72,048	57,764	\$14,284
LEE	78	24,987,546	6,247	354,973	183,874	171,099	447,277	226,509	220,768	808,497	410,383	\$398,114
LIBERTY	33	5,677,894	1,419	78,582	77,813	769	88,859	87,990	869	168,860	165,803	\$3,057
LINCOLN	30	1,005,782	251	10,279	10,080	199	21,011	16,900	4,111	31,541	26,980	\$4,561
LONG	79	10,946,499	2,737	171,969	198,226	-26,256	147,778	166,702	-18,924	322,484	364,928	-\$42,444
LOWNDES	42	12,336,717	3,084	102,518	98,006	4,512	205,927	155,270	50,657	311,529	253,276	\$58,253
LUMPKIN	3	2,461,768	615	22,550	34,590	-12,040	40,991	62,878	-21,887	64,156	97,468	-\$33,312
MACON	48	3,399,245	850	34,767	43,222	-8,455	61,186	75,287	-14,101	96,803	118,509	-\$21,706
MADISON	6	854,639	214	9,241	7,037	2,204	14,520	11,057	3,463	23,975	18,094	\$5,881
MARION	174	22,017,896	5,504	160,136	189,379	-29,243	357,483	373,430	-15,947	523,123	562,809	-\$39,685
MCDUFFIE	66	8,939,738	2,235	69,730	40,020	29,710	153,674	88,197	65,477	225,639	128,217	\$97,422
MCINTOSH	28	9,792,935	2,448	96,862	27,591	69,271	153,583	43,748	109,835	252,893	71,340	\$181,553
MERIWETHER	91	20,581,963	5,145	280,821	49,028	231,793	395,791	66,661	329,130	681,757	115,689	\$566,068
MILLER	38	2,622,625	656	44,454	31,023	13,431	48,613	32,705	15,908	93,723	63,728	\$29,995
MITCHELL	37	3,517,004	879	71,356	36,590	34,766	57,974	29,728	28,246	130,209	66,318	\$63,891
MONROE	110	13,370,471	3,343	131,445	334,694	-203,249	205,130	522,362	-317,232	339,918	857,056	-\$517,137
MONTGOMERY	28	2,087,546	522	28,272	15,212	13,060	28,017	15,075	12,942	56,811	30,287	\$26,524
MORGAN	109	17,628,422	4,407	167,294	600,509	-433,215	290,464	1,043,662	-753,198	462,165	1,644,170	-\$1,182,006
MURRAY	7	1,866,912	467	13,572	9,062	4,511	28,937	19,320	9,617	42,976	28,382	\$14,595
MUSCOGEE	1	28,258	7	336	0	336	660	660	0	1,003	0	\$1,003
NEWTON	16	7,448,160	1,862	83,606	66,085	17,521	149,557	114,308	35,249	235,025	180,393	\$54,632
OCONEE	2	286,953	72	1,919	3,177	-1,259	5,022	8,316	-3,294	7,013	11,494	-\$4,481
OGLETHORPE	98	4,990,262	1,248	38,076	52,222	-14,146	96,731	123,412	-26,681	136,055	175,634	-\$39,579
PAULDING	2	753,337	188	7,147	13,305	-6,158	14,222	34,566	-20,344	21,557	47,871	-\$26,314
PEACH	7	883,532	221	12,860	12,495	365	15,020	14,594	426	28,101	27,089	\$1,012
PICKENS	10	4,508,838	1,127	32,554	21,496	11,058	72,592	47,933	24,659	106,273	69,429	\$36,844
PIERCE	28	1,867,884	467	17,461	11,455	6,006	31,194	20,464	10,730	49,122	31,919	\$17,203
PIKE	19	4,536,320	1,134	63,840	47,933	15,907	75,072	52,657	22,415	140,046	100,590	\$39,456
POLK	27	3,103,542	776	34,511	0	34,511	50,507	50,507	0	85,794	0	\$85,794
PULASKI	19	1,575,169	394	21,722	16,291	5,430	21,988	16,491	5,497	44,104	32,783	\$11,321
PUTNAM	46	6,738,698	1,685	50,102	52,865	-2,764	96,262	101,637	-5,375	148,049	154,502	-\$6,453
QUITMAN	119	13,083,977	3,271	208,689	376,236	-167,547	210,299	333,446	-123,147	422,259	709,682	-\$287,423
RABUN	0	0	0	0	0	0	0	0	0	0	0	\$0
RANDOLPH	140	11,899,319	2,975	203,372	231,921	-28,549	212,284	260,502	-48,218	418,631	492,423	-\$73,792
RICHMOND	13	1,945,686	486	19,045	9,606	9,438	38,859	18,153	20,706	58,390	27,760	\$30,630
ROCKDALE	0	0	0	0	0	0	0	0	0	0	0	\$0
SCHLEY	60	8,379,551	2,095	103,077	6,424	96,653	159,035	8,711	150,324	264,207	15,135	\$249,072
SCREVEN	159	14,524,688	3,631	178,305	218,676	-40,372	198,044	243,655	-45,611	379,980	462,332	-\$82,352
SEMINOLE	26	11,310,481	2,828	154,954	138,278	16,676	183,456	164,743	18,713	341,238	303,021	\$38,217
SPALDING	11	291,024	73	4,659	3,254	1,405	5,666	3,957	1,709	10,398	7,211	\$3,187
STEPHENS	1	311,224	78	4,251	3,696	555	6,224	5,411	813	10,553	9,107	\$1,446
STEWART	269	16,763,484	4,191	194,791	189,797	4,994	252,039	240,664	11,375	451,021	430,462	\$20,560
SUMTER	96	11,132,788	2,783	147,231	83,829	63,402	195,191	111,136	84,055	345,205	194,964	\$150,241
TALBOT	186	12,945,290	3,236	207,177	240,005	-32,828	182,645	212,207	-29,562	393,058	452,212	-\$59,154
TALIAFERRO	149	13,332,713	3,333	275,058	519,805	-244,746	239,989	453,117	-213,128	518,380	972,922	-\$454,541

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
TAYLOR	88	8,518,461	2,130	71,555	82,555	-10,999	132,718	153,893	-21,175	206,403	236,448	-\$30,045
TELFAIR	119	8,564,579	2,141	138,746	85,928	52,818	131,346	82,018	49,328	272,233	167,946	\$104,287
TERRELL	102	5,980,511	1,495	80,737	63,175	17,562	98,583	77,650	20,933	180,815	140,825	\$39,989
THOMAS	109	63,973,246	15,993	515,216	499,228	15,988	940,151	1,060,840	-120,689	1,471,360	1,560,068	-\$88,708
TIFT	4	1,018,497	255	12,408	7,707	4,701	18,296	11,364	6,932	30,959	19,071	\$11,888
TOOMBS	48	5,010,385	1,253	46,396	8,913	37,483	69,812	13,426	56,386	117,461	22,339	\$95,122
TOWNS	0	0	0	0	0	0	0	0	0	0	0	\$0
TREUTLEN	69	5,807,434	1,452	75,351	118,409	-43,058	69,689	109,985	-40,296	146,492	228,394	-\$81,902
TROUP	72	13,493,880	3,373	143,980	111,200	32,779	254,360	202,524	51,836	401,713	313,724	\$87,988
TURNER	96	4,505,201	1,126	72,169	79,982	-7,813	72,083	80,046	-7,963	145,378	160,028	-\$14,650
TWIGGS	113	10,133,200	2,533	168,211	20,437	147,774	168,211	20,437	147,774	338,955	40,874	\$298,081
UNION	0	0	0	0	0	0	0	0	0	0	0	\$0
UPSON	91	9,950,093	2,488	110,744	97,980	12,765	153,032	135,394	17,638	266,264	233,374	\$32,891
WALKER	0	0	0	0	0	0	0	0	0	0	0	\$0
WALTON	8	922,583	231	11,267	16,982	-5,714	18,396	21,887	-3,491	29,894	38,869	-\$8,974
WARE	222	13,720,566	3,430	216,785	-23,634	240,419	232,742		232,742	452,957	-23,634	\$476,591
WARREN	152	11,997,189	2,999	155,460	160,894	-5,434	232,745	216,467	16,278	391,204	377,360	\$13,843
WASHINGTON	169	16,241,674	4,060	140,036	205,352	-65,316	275,881	404,586	-128,705	419,977	609,938	-\$189,961
WAYNE	159	40,861,172	10,215	486,248	642,339	-156,091	735,501	994,009	-258,508	1,231,964	1,636,348	-\$404,384
WEBSTER	95	8,515,334	2,129	76,638	127,125	-50,487	148,737	239,603	-90,866	227,504	366,727	-\$139,223
WHEELER	61	4,919,717	1,230	83,832	76,690	7,142	77,318	71,176	6,142	162,380	147,866	\$14,514
WHITE	0	0	0	0	0	0	0	0	0	0	0	\$0
WHITFIELD	2	796,591	199	4,828	3,371	1,457	14,941	10,431	4,510	19,968	13,802	\$6,167
WILCOX	54	1,355,239	339	24,733	15,855	8,878	20,478	13,127	7,351	45,550	28,981	\$16,569
WILKES	176	13,595,705	3,399	167,093	248,783	-81,690	227,728	340,240	-112,512	398,220	589,023	-\$190,803
WILKINSON	53	5,148,067	1,287	64,042	36,219	27,823	101,211	57,240	43,971	166,540	93,460	\$73,080
WORTH	31	19,794,815	4,949	247,633	9,898	237,735	306,820	12,264	294,556	559,402	22,162	\$537,240
<b>Total</b>	<b>8,925</b>	<b>1,160,663,756</b>	<b>290,165</b>	<b>13,591,042</b>	<b>13,447,790</b>	<b>143,252</b>	<b>18,910,930</b>	<b>18,838,690</b>	<b>72,240</b>	<b>32,792,137</b>	<b>32,286,480</b>	<b>505,657</b>

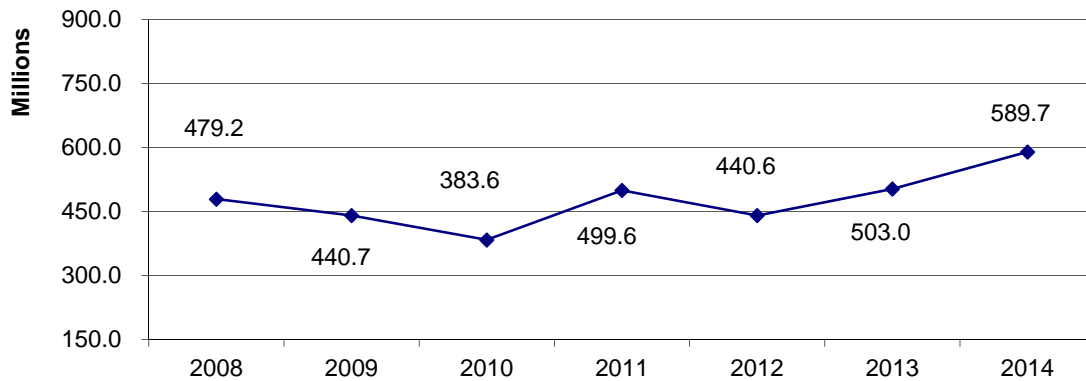


# Taxation of Standing Timber

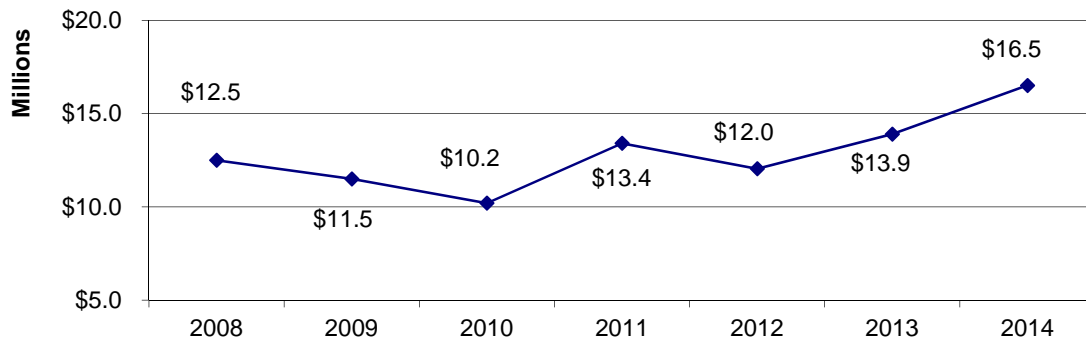
For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of fair market value. It is subject to taxation even if the land underneath is exempt unless taxation has been prohibited by federal law or treaty.

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 2008.



**Figure 22: County and School Revenue from Timber** shows the trend in value and revenue since 2008.



**Table 10: 2013 Timber Revenue Reported on 2014 Tax Digests** shows the timber revenue for 2013 which was reported on the 2014 tax digest.

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Appling	23,068	\$11,450,670	\$2,863	\$146,225	\$167,180	\$316,268
Atkinson	41,349	\$6,785,301	\$1,696	\$117,800	\$100,497	\$219,993
Bacon	82,982	\$4,787,997	\$1,197	\$60,492	\$71,820	\$133,509
Baker	25,868	\$1,216,368	\$304	\$11,961	\$18,070	\$30,335
Baldwin	4,536	\$1,851,413	\$463	\$18,218	\$31,585	\$50,266
Banks	5,029	\$1,134,298	\$284	\$10,186	\$16,460	\$26,930
Barrow	256	\$66,514	\$17	\$848	\$1,231	\$2,096
Bartow	9,849	\$1,766,007	\$442	\$17,138	\$34,160	\$51,740
Ben Hill	25,252	\$5,645,461	\$1,411	\$84,010	\$100,145	\$185,566
Berrien	4,874	\$3,063,631	\$766	\$51,193	\$42,891	\$94,850
Bibb	10	\$115,580	\$29	\$1,693	\$2,074	\$3,796
Bleckley	5,000	\$1,701,336	\$425	\$25,631	\$24,412	\$50,468
Brantley	433,469	\$12,505,095	\$3,126	\$189,858	\$212,374	\$405,358
Brooks	10,219	\$4,320,986	\$1,080	\$49,691	\$69,438	\$120,209
Bryan	13,539	\$7,521,721	\$1,880	\$68,360	\$116,865	\$187,105
Bulloch	25,479	\$9,916,380	\$2,479	\$103,527	\$97,657	\$203,663
Burke	5,231,751	\$10,182,039	\$2,546	\$63,780	\$140,003	\$206,329
Butts	215,889	\$721,972	\$180	\$10,310	\$13,717	\$24,207
Calhoun	3,776	\$1,187,169	\$297	\$15,576	\$20,816	\$36,689
Camden	72,994	\$10,208,012	\$2,552	\$121,883	\$161,491	\$285,926
Candler	12,974	\$3,284,634	\$821	\$39,376	\$42,536	\$82,733
Carroll	11,499	\$3,471,978	\$868	\$29,416	\$67,197	\$97,481
Catoosa	92	\$37,863	\$9	\$250	\$708	\$967
Charlton	2,581,873	\$14,187,200	\$3,547	\$269,117	\$254,660	\$527,324
Chatham	0	\$321,279	\$80	\$3,708	\$5,102	\$8,890
Chattahoochee	2,252	\$761,710	\$190	\$6,577	\$12,949	\$19,716
Chattooga	2,876	\$829,009	\$207	\$10,318	\$11,746	\$22,271
Cherokee	14,507	\$1,527,767	\$382	\$8,751	\$29,715	\$38,848
Clarke	0	\$132,182	\$33	\$1,844	\$2,644	\$4,521
Clay	36,563	\$1,946,976	\$487	\$31,085	\$24,666	\$56,238
Clayton	88	\$93,727	\$23	\$1,394	\$1,856	\$3,273
Clinch	77,244	\$20,897,517	\$5,224	\$228,953	\$327,610	\$561,787
Cobb	106	\$25,813	\$6	\$189	\$488	\$683
Coffee	22,499	\$10,250,138	\$2,563	\$80,382	\$166,083	\$249,028
Colquitt	12,664	\$3,197,906	\$799	\$44,742	\$32,897	\$78,438
Columbia	10,230	\$1,966,680	\$492	\$12,591	\$36,561	\$49,644
Cook	3,300	\$46,121	\$12	\$549	\$741	\$1,302
Coweta	7,359	\$2,121,265	\$530	\$13,813	\$39,434	\$53,777
Crawford	21,419	\$3,934,302	\$984	\$49,297	\$62,949	\$113,230
Crisp	1,308	\$421,220	\$105	\$4,562	\$7,350	\$12,017
Dade	1,220	\$809,165	\$202	\$6,618	\$12,241	\$19,061
Dawson	0	\$146,332	\$37	\$1,191	\$2,524	\$3,752
Decatur	20,113	\$8,397,909	\$2,099	\$93,720	\$130,134	\$225,953

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Dekalb	0	\$0	\$0	\$0	\$0	\$0
Dodge	23,926	\$8,491,077	\$2,123	\$98,174	\$101,876	\$202,173
Dooly	6,228	\$2,560,728	\$640	\$44,313	\$42,006	\$86,959
Dougherty	11,680	\$1,029,069	\$257	\$12,240	\$18,981	\$31,478
Douglas	896	\$53,124	\$13	\$646	\$1,055	\$1,714
Early	9,020	\$3,770,671	\$943	\$42,005	\$62,216	\$105,164
Echols	104,997	\$9,718,439	\$2,430	\$136,058	\$150,636	\$289,124
Effingham	21,939	\$10,785,844	\$2,696	\$90,838	\$179,131	\$272,665
Elbert	0	\$1,021,027	\$255	\$10,647	\$17,150	\$28,052
Emanuel	65,074	\$14,925,137	\$3,731	\$160,878	\$205,265	\$369,874
Evans	6,960	\$2,990,456	\$748	\$24,910	\$41,866	\$67,524
Fannin	316	\$199,640	\$50	\$957	\$2,575	\$3,582
Fayette	0	\$45,168	\$11	\$253	\$903	\$1,167
Floyd	2,756	\$1,142,670	\$286	\$10,018	\$21,231	\$31,535
Forsyth	0	\$86,346	\$22	\$415	\$1,407	\$1,844
Franklin	1,448	\$339,412	\$85	\$2,763	\$6,319	\$9,167
Fulton	0	\$32,400	\$8	\$382	\$599	\$989
Gilmer	0	\$525,435	\$131	\$3,796	\$9,090	\$13,017
Glascock	8,750	\$1,993,274	\$498	\$24,398	\$32,670	\$57,566
Glynn	17,166	\$5,825,579	\$1,456	\$33,049	\$94,124	\$128,629
Gordon	1,682	\$612,191	\$153	\$5,967	\$11,799	\$17,919
Grady	12,613	\$2,087,440	\$522	\$27,659	\$29,642	\$57,823
Greene	10,396	\$3,683,430	\$921	\$22,281	\$50,168	\$73,370
Gwinnett	0	\$12,500	\$3	\$93	\$248	\$344
Habersham	0	\$59,423	\$15	\$641	\$878	\$1,534
Hall	7,797	\$685,972	\$171	\$4,108	\$12,965	\$17,244
Hancock	36,509	\$8,528,461	\$2,132	\$142,425	\$121,710	\$266,267
Haralson	9,498	\$4,010,573	\$1,003	\$53,140	\$67,446	\$121,589
Harris	10,729	\$3,651,163	\$913	\$22,418	\$65,392	\$88,723
Hart	340	\$111,339	\$28	\$591	\$1,554	\$2,173
Heard	7,960	\$3,166,944	\$792	\$21,979	\$49,541	\$72,312
Henry	626	\$319,885	\$80	\$4,574	\$6,398	\$11,052
Houston	4,634	\$1,826,035	\$457	\$18,169	\$24,359	\$42,985
Irwin	2,290	\$2,641,713	\$660	\$32,694	\$41,448	\$74,802
Jackson	3,076	\$684,009	\$171	\$6,720	\$13,185	\$20,076
Jasper	4,373	\$2,444,922	\$611	\$42,654	\$46,429	\$89,694
Jeff Davis	13,958	\$6,914,530	\$1,729	\$106,345	\$88,160	\$196,234
Jefferson	35,785	\$7,009,866	\$1,752	\$104,706	\$102,379	\$208,837
Jenkins	12,927	\$4,040,844	\$1,010	\$43,217	\$62,233	\$106,460
Johnson	10,651	\$4,084,883	\$1,021	\$60,955	\$58,892	\$120,868
Jones	9,698	\$4,237,021	\$1,059	\$56,975	\$67,792	\$125,826
Lamar	2,384	\$763,536	\$191	\$8,026	\$12,779	\$20,996
Lanier	76,324	\$2,820,965	\$705	\$44,656	\$47,801	\$93,162
Laurens	33,233	\$13,285,671	\$3,321	\$84,032	\$212,571	\$299,924
Lee	10,008	\$1,583,911	\$396	\$22,501	\$27,718	\$50,615
Liberty	17,505	\$5,806,059	\$1,452	\$80,356	\$90,865	\$172,673

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Lincoln	6,364	\$1,065,760	\$266	\$10,892	\$18,262	\$29,420
Long	29,165	\$12,233,494	\$3,058	\$192,188	\$165,152	\$360,398
Lowndes	14,490	\$6,250,474	\$1,563	\$51,941	\$103,126	\$156,630
Lumpkin	4,845	\$829,628	\$207	\$7,599	\$13,814	\$21,620
Macon	21,401	\$5,468,825	\$1,367	\$55,935	\$98,439	\$155,741
Madison	0	\$785,979	\$196	\$8,499	\$13,354	\$22,049
Marion	12,838	\$4,858,905	\$1,215	\$35,339	\$70,678	\$107,232
McDuffie	12,043	\$2,143,110	\$536	\$16,716	\$36,840	\$54,092
McIntosh	11,453	\$8,711,040	\$2,178	\$86,161	\$136,615	\$224,954
Meriwether	438,951	\$4,784,027	\$1,196	\$65,273	\$88,748	\$155,217
Miller	3,201	\$1,097,216	\$274	\$18,598	\$19,606	\$38,478
Mitchell	19,208	\$4,906,369	\$1,227	\$99,545	\$80,877	\$181,649
Monroe	3,942	\$1,511,515	\$378	\$14,860	\$23,190	\$38,428
Montgomery	15,357	\$4,223,676	\$1,056	\$57,201	\$56,686	\$114,943
Morgan	0	\$1,162,930	\$291	\$11,036	\$19,162	\$30,489
Murray	1,108	\$278,265	\$70	\$2,025	\$4,313	\$6,408
Muscogee	0	\$140,123	\$35	\$1,569	\$3,275	\$4,879
Newton	4,419	\$802,270	\$201	\$9,005	\$16,045	\$25,251
Oconee	2,196	\$522,822	\$131	\$3,503	\$9,149	\$12,783
Oglethorpe	25,536	\$5,022,813	\$1,256	\$38,324	\$89,878	\$129,458
Paulding	8,639	\$962,133	\$241	\$6,992	\$18,164	\$25,397
Peach	1,547	\$611,432	\$153	\$8,899	\$10,394	\$19,446
Pickens	4,387	\$554,240	\$139	\$4,002	\$8,923	\$13,064
Pierce	10,987	\$9,111,018	\$2,278	\$85,170	\$152,154	\$239,602
Pike	1,735	\$632,968	\$158	\$8,908	\$9,786	\$18,852
Polk	3,031	\$881,177	\$220	\$9,799	\$14,340	\$24,359
Pulaski	10,146	\$1,249,381	\$312	\$17,229	\$17,440	\$34,981
Putnam	0	\$2,587,369	\$647	\$19,147	\$36,961	\$56,755
Quitman	4,701	\$1,783,757	\$446	\$28,451	\$25,103	\$54,000
Rabun	313	\$94,172	\$24	\$875	\$939	\$1,838
Randolph	15,407	\$4,815,276	\$1,204	\$73,818	\$85,905	\$160,927
Richmond	1,289	\$644,553	\$161	\$6,309	\$12,873	\$19,343
Rockdale	0	\$0	\$0	\$0	\$0	\$0
Schley	7,720	\$1,973,309	\$493	\$24,274	\$32,913	\$57,680
Screven	15,830	\$14,329,471	\$3,582	\$175,909	\$195,382	\$374,873
Seminole	5,430	\$1,896,613	\$474	\$25,984	\$30,763	\$57,221
Spalding	0	\$677,011	\$169	\$10,839	\$13,181	\$24,189
Stephens	345	\$137,313	\$34	\$1,876	\$2,746	\$4,656
Stewart	31,858	\$8,438,351	\$2,110	\$98,054	\$126,871	\$227,035
Sumter	16,564	\$3,332,824	\$833	\$44,069	\$58,434	\$103,336
Talbot	15,583	\$3,028,202	\$757	\$48,463	\$42,725	\$91,945
Taliaferro	8,568	\$3,888,649	\$972	\$80,192	\$69,996	\$151,160
Tattnall	25,611	\$11,593,365	\$2,898	\$171,826	\$157,102	\$331,826
Taylor	17,067	\$5,130,415	\$1,283	\$43,095	\$79,932	\$124,310
Telfair	31,812	\$12,766,175	\$3,192	\$206,812	\$195,782	\$405,786
Terrell	4,947	\$1,554,544	\$389	\$20,986	\$25,625	\$47,000

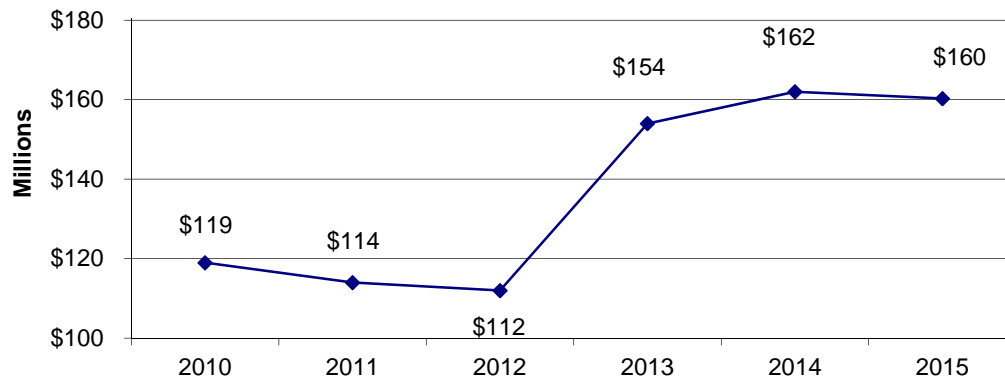
County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Thomas	36,714	\$3,977,847	\$994	\$32,037	\$58,458	\$91,489
Tift	779,587	\$1,396,264	\$349	\$17,011	\$25,082	\$42,442
Toombs	27,952	\$7,909,139	\$1,977	\$73,239	\$110,380	\$185,596
Towns	0	\$0	\$0	\$0	\$0	\$0
Treutlen	44,140	\$5,245,933	\$1,311	\$68,066	\$62,951	\$132,328
Troup	7,709	\$3,180,605	\$795	\$32,919	\$59,954	\$93,668
Turner	2,669	\$1,846,559	\$462	\$29,580	\$29,545	\$59,587
Twiggs	12,990	\$6,477,588	\$1,619	\$107,528	\$107,528	\$216,675
Union	340	\$38,115	\$10	\$224	\$449	\$683
Upson	9,708	\$4,975,989	\$1,244	\$55,383	\$76,531	\$133,158
Walker	530	\$303,209	\$76	\$2,342	\$5,277	\$7,695
Walton	2,131	\$744,714	\$186	\$9,145	\$14,523	\$23,854
Ware	0	\$9,651,395	\$2,413	\$152,492	\$163,717	\$318,622
Warren	16,052	\$5,691,733	\$1,423	\$73,753	\$99,036	\$174,212
Washington	45,416	\$8,704,002	\$2,176	\$75,046	\$147,846	\$225,068
Wayne	32,410	\$16,103,385	\$4,026	\$191,631	\$289,861	\$485,518
Webster	10,040	\$3,740,514	\$935	\$33,665	\$63,435	\$98,035
Wheeler	23,330	\$5,627,513	\$1,407	\$95,893	\$88,442	\$185,742
White	79	\$21,872	\$5	\$201	\$382	\$588
Whitfield	406	\$291,532	\$73	\$1,767	\$5,468	\$7,308
Wilcox	13,964	\$4,194,458	\$1,049	\$76,549	\$63,378	\$140,976
Wilkes	143,639	\$6,739,173	\$1,685	\$82,824	\$112,881	\$197,390
Wilkinson	8,081	\$2,418,722	\$605	\$30,089	\$47,552	\$78,246
Worth	30,009	\$5,403,078	\$1,351	\$67,593	\$83,748	\$152,692
<b>Total</b>	<b>11,809,457</b>	<b>\$589,721,723</b>	<b>\$147,429</b>	<b>\$7,138,609</b>	<b>\$9,227,196</b>	<b>\$16,513,234</b>

# Georgia's Unclaimed Property Program

Georgia's Unclaimed Property Program has a team of dedicated professionals who provide customer service to holders and owners of lost property. The program annually receives unclaimed property from corporations, banks, insurance companies, local governments and state agencies. The lost property represents un-cashed checks, money orders, stocks, bonds, accounts, or safe deposit boxes. The program has an active outreach program to locate owners of lost property.

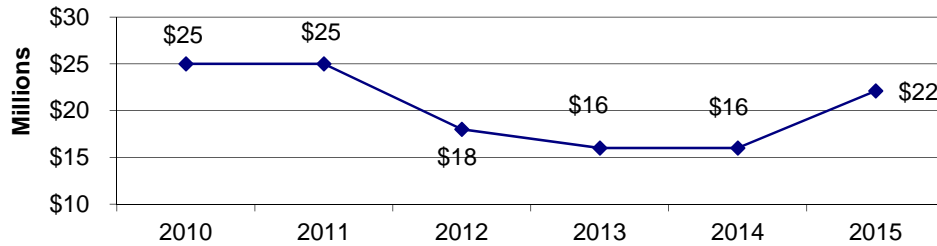
## Unclaimed Property Receipts

For Fiscal Year 2015 the program received over \$160 million dollars in unclaimed funds. Along with the funds, the holders are required to furnish reports which include lost owner information such as name, last known address, account number, or social security number. Once the reports have been processed, owner information is made available on the Department of Revenue's website for an owner search.



## Unclaimed Property Paid Claims

Each year, Georgia's Unclaimed Property Program returns property to its rightful owners. Through the claim process, owners and lost property are reunited. Potential owners may request a claim form online or contact a customer service representative by telephone. Claim forms can be mailed, emailed or faxed. Each claim request is researched to determine if other property is available and to verify the rightful owner. In Fiscal Year 2015, the program returned over \$22 million dollars and 105,190 shares of stock to lost owners.



The program's customer representatives are available Monday through Friday from 8:00 am to 4:30 pm at 1-855-329-9863. The web address for the online search is located at [www.dor.ga.gov](http://www.dor.ga.gov).