

# **GEORGIA DEPARTMENT OF REVENUE**

Property Tax Administration  
2016 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

# Table of Contents

<b>Highlights of the Annual Report</b> .....	<b>1</b>
<b>Reporting Requirements</b> .....	<b>5</b>
<b>Digest Review Procedures</b> .....	<b>6</b>
<b>Table 1:</b> Review Year Counties Cited for Deficiencies .....	7
<b>Table 2:</b> Non-Review Year Counties Assessed Additional State Tax .....	7
Figure 1: Average Level of Assessment .....	8
Figure 2: Average Level of Uniformity .....	8
Figure 3: Average Level of Assessment Bias.....	8
<b>Value and Revenue</b> .....	<b>9</b>
Figure 4: Total Assessed Value.....	9
Figure 5: Average Millage Rate .....	9
<b>Table 3: 2016 Property Tax Mill Rates</b> .....	10
Figure 6: Comparison of Total Revenue .....	14
Figure 7: 2015 Percentage of Total Revenue by Tax Type .....	14
Figure 8: 2015 County Tax Revenue by Property Class.....	15
Figure 9: Five-Year Comparison of County Tax Revenue .....	15
Figure 10: 2015 School Tax Revenue by Property Class.....	16
Figure 11: Five-Year Comparison of Total School Tax Revenue.....	16
Figure 12: 2015 State Tax Revenue by Property Class.....	17
Figure 13: Five-Year Comparison of State Tax Revenue .....	17
<b>Performance Reviews of County Boards of Tax Assessors</b> .....	<b>18</b>
List of Counties Where Performance Reviews Occurred.....	19
<b>Public Utilities</b> .....	<b>20</b>
Figure 14: Change in Public Utility Digest Value.....	21
Figure 15: Trend of Average Proposed Public Utility Equalization Ratios. ....	21
Figure 16: Number of Public Utility Companies by Year .....	21
<b>Table 4:</b> 2016 Public Utility Proposed Equalization Ratios.....	22
<b>Preferential Agricultural Assessment</b> .....	<b>23</b>
<b>Table 5:</b> Preferential Agricultural Assessment Fiscal Impact .....	24
<b>Table 6:</b> Preferential Agricultural Assessment for 2015 .....	25
Figure 17: Preferential Agricultural Total Tax Dollar. ....	29
Figure 18: Preferential Agricultural Assessed Value Eliminated .....	29
<b>Conservation Use Valuation</b> .....	<b>30</b>
<b>Table 7:</b> Conservation Use Fiscal Impact.....	31
<b>Table 8:</b> Conservation Use Valuation Assessment.....	32
Figures 19: Conservation Use Revenue Shift .....	36

Figures 20: Conservation Use Assessed Value Eliminated .....	36
<b>Forest Land Conservation Use.....</b>	<b>37</b>
<b>Table 9:</b> Forest Land Conservation Use Fiscal Impact.....	38
<b>Table 10:</b> Forest Land Conservation Use Valuation Assessment .....	39
<b>Taxation of Standing Timber .....</b>	<b>40</b>
Figure 21: Statewide Timber Values .....	40
Figure 22: County and School Revenue from Timber .....	40
<b>Table 11:</b> 2014 Timber Revenue Reported on 2015 Tax Digests .....	45
<b>Georgia's Unclaimed Property Program.....</b>	<b>50</b>
Unclaimed Property Deposit.....	50
Percentage of Paid Claims .....	50

# 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 met this deadline. Since 2004, the Department has taken steps to encourage local tax officials to complete their work more expediently to allow taxpayers to receive property tax bills timely and facilitate deposit of state property tax collections. 40 counties submitted their 2015 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.

- Of the 53 counties falling in the 2015 review year and which underwent extensive review, 4 county ad valorem tax digests failed to meet state standards for approval. None of the 2015 review-year counties were assessed additional state tax and one county was subject to a \$5.00 per parcel penalty in the amount of \$71,210.
- Of the other 106 non-review counties examined for 2015, one county ad valorem tax digest failed to have an acceptable overall average **assessment ratio**<sup>1</sup> compared to one in 2014. Subsequently, additional state tax was not assessed in the amount of \$2,109.
- Assessed values increased to \$373.1 billion in 2015 or a 4% increase from the values reported in 2014. The 2015 average millage rate of 28.53 increased approximately 1.27% from the 2014 average millage rate of 28.17.
- 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 provides 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 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 33 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 2014 to 39.48% for tax year 2015.
- Equalization ratios for 9 of the 159 counties were proposed at a ratio less than 40% for tax year 2016.
- Figure 14 reflects the growth in the Public Utility Digest since 2010.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2010 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 5 and 6 and Figures 17 and 18 depict the impact of Preferential Agricultural Assessment.

## 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 2015 is 191,566 representing the elimination of approximately \$9.6 billion in value and total tax shift of approximately \$265.5 million. These values are expected to increase as county boards of tax assessors perform revaluations.

Tables 7 and 8, and Figures 19 and 20 depict the impact of Conservation Use Valuation.

## 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 a 15- year covenant.

One significant difference between this program and the Conservation Use Assessment 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 entered in this program. The grant formula is designed to reimburse local governments for one-half of revenue reduction on the first 3% of digest value and 100% of the amount of revenue reduction that exceeds 3% of digest value.

Table 10 shows the number of properties enrolled in this program for 2015; the dollar amount of the revenue shift; and the amounts 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 2015 digest increased from \$589.7 million in 2014 to \$685.2 million in 2015, a 16.2% value increase. The revenue increased 18% from \$16.5 million to \$19.5 million.

Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 11.

## **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, traveler 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 when adjusting property valuations 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 produced for collection purposes.

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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.

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

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

The 2015 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 2015 review year indicated that four counties were deficient. No county was subject to additional state tax and one county was assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. The other three counties conditionally approved (Burke, Elbert, and Mitchell) 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 one county that was assessed additional state tax.

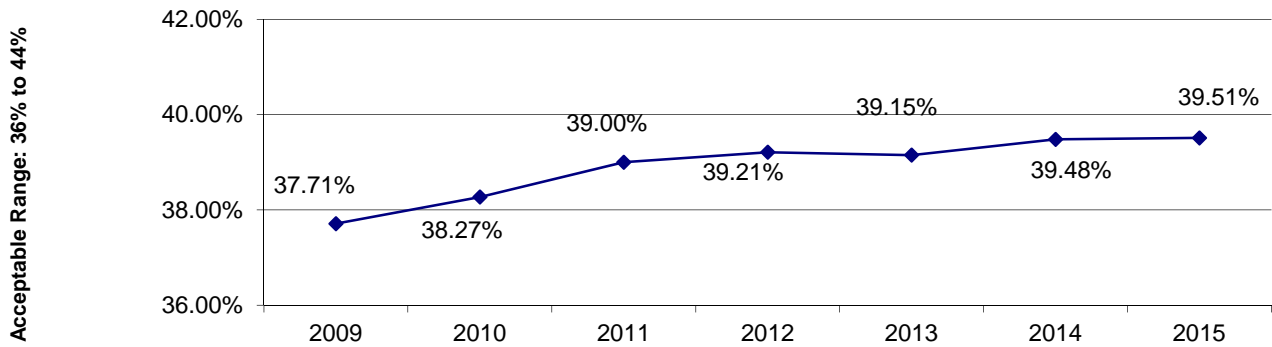
**Table 1: Review Year Counties Cited for Deficiencies**

COUNTY	\$5 PARCEL PENALTY	STATE LEVY
Burke		
Elbert		
Mitchell		
Towns	71,210	

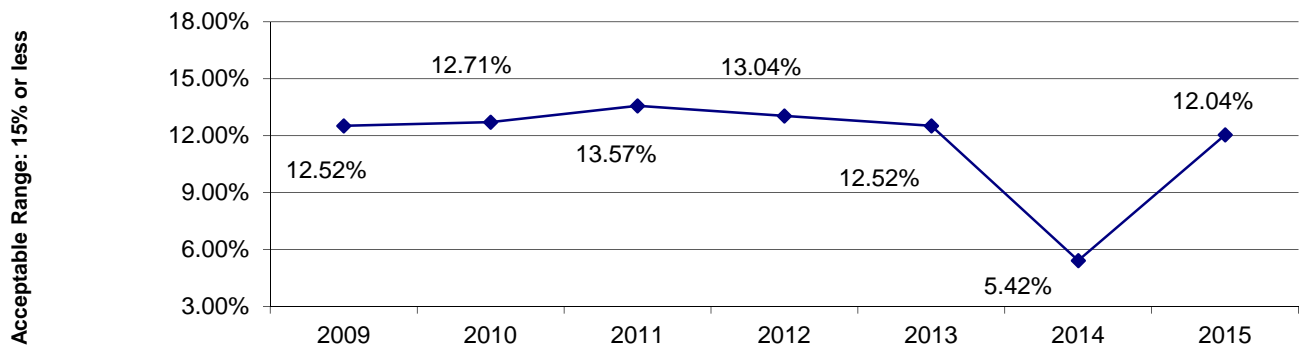
**Table 2: Non-Review Year Counties Assessed Additional State Tax**

COUNTY	ADDITIONAL STATE TAX
Chattooga	\$2,109

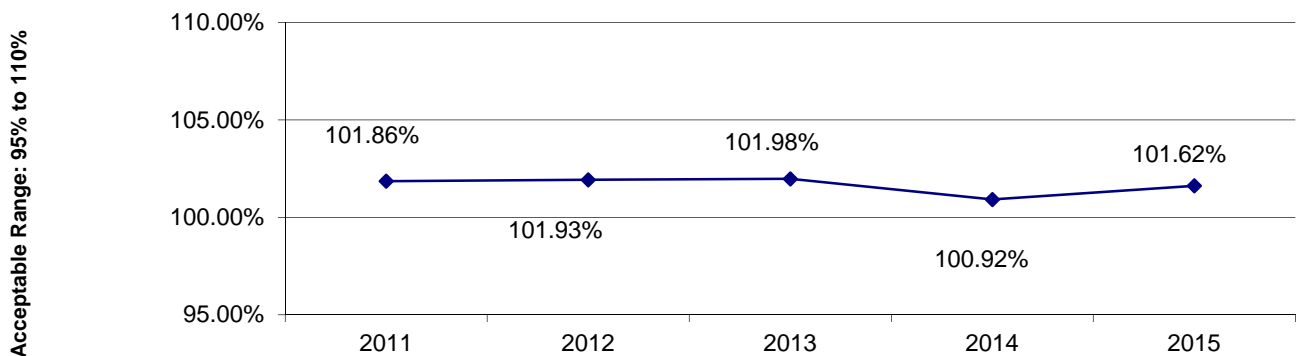
**Figure 1: Average Level of Assessment** shows the average Median Ratio from 2009 to 2015.



**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.



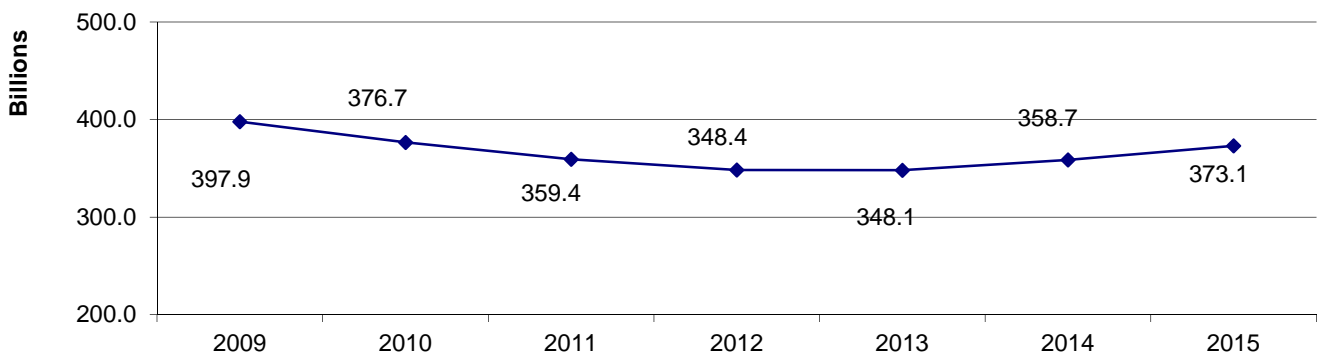
**Figure 3: Average Level of Assessment Bias** shows the average level of assessment bias for the past five years as measured by the Price Related Differential.



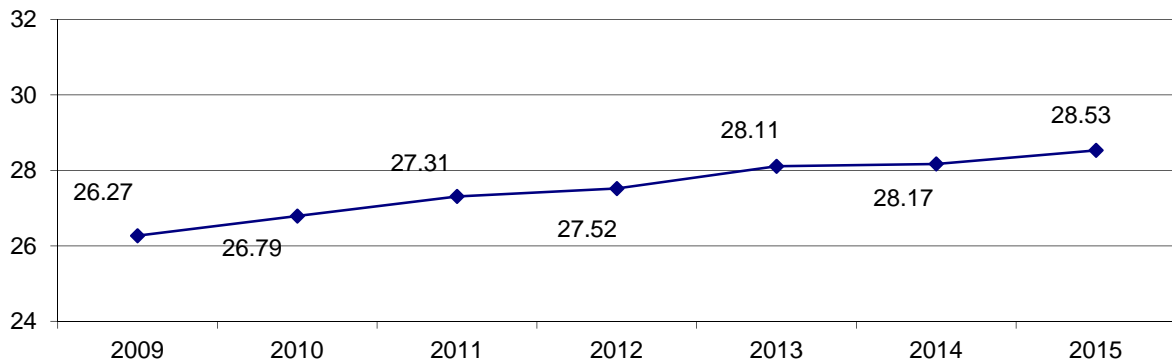
## Value and Revenue

Since the implementation of new digest review procedures, counties have been performing either total or partial revaluations or updates to properties 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 2009.



**Figure 5: Average Millage Rate** shows the average millage rate since 2009.



**Table 3: 2016 Property Tax Mill Rates** shows the unincorporated mill rates that include county, school, fire and special tax district mill rates.

COUNTY	CY2013	CY2014	CY2015	CY2016
Appling	28.355	27.940	27.890	27.844
Atkinson	32.322	32.272	32.222	32.172
Bacon	29.638	27.734	28.684	28.726
Baker	23.547	24.789	24.460	24.841
Baldwin	26.050	27.000	26.960	26.910
Banks	23.638	23.591	25.204	25.136
Barrow	31.909	31.352	30.301	30.152
Bartow	27.730	29.180	28.260	28.210
Ben Hill	30.629	32.720	33.139	33.242
Berrien	30.860	30.810	30.858	30.808
Bibb	32.747	32.697	32.647	34.597
Bleckley	29.363	29.514	29.470	29.414
Brantley	34.653	33.996	33.902	33.096
Brooks	27.138	28.060	28.051	28.997
Bryan	24.837	24.787	24.737	24.640
Bulloch	20.540	20.838	22.688	22.594
Burke	23.726	22.870	22.820	22.520
Butts	33.313	33.381	33.229	31.773
Calhoun	30.730	30.753	30.775	31.730
Camden	27.350	28.860	29.660	30.610
Candler	25.691	26.038	25.988	26.159
Carroll	28.150	28.082	27.964	26.350
Catoosa	25.159	25.390	25.340	25.987
Charlton	37.830	37.019	36.460	36.420
Chatham	32.069	31.654	33.354	33.304
Chattahoochee	25.786	25.734	25.734	25.655
Chattooga	27.186	26.715	26.368	25.573
Cherokee	29.947	29.458	29.400	29.113
Clarke	34.100	34.050	34.000	33.950
Clay	28.773	28.735	30.368	30.325
Clayton	34.811	34.773	35.007	35.691
Clinch	29.883	29.833	32.503	33.853
Cobb	29.960	29.710	29.460	28.750
Coffee	24.711	24.645	24.531	24.401
Colquitt	25.339	27.313	27.836	27.579
Columbia	27.377	27.327	26.987	26.937

COUNTY	CY2013	CY2014	CY2015	CY2016
Cook	28.115	29.065	29.015	28.965
Coweta	28.240	28.690	28.470	28.555
Crawford	28.680	28.630	28.580	30.030
Crisp	29.496	29.450	30.752	30.711
Dade	21.763	23.407	23.357	23.900
Dawson	25.534	25.484	24.684	23.916
Decatur	27.800	27.750	31.810	31.378
Dekalb	45.340	45.290	44.590	44.190
Dodge	22.214	23.660	25.606	25.556
Dooly	34.292	33.809	34.509	34.459
Dougherty	39.761	39.711	40.273	40.206
Douglas	32.250	33.603	32.959	32.267
Early	27.490	27.740	27.599	26.650
Echols	33.785	33.735	35.251	34.647
Effingham	29.602	29.107	28.799	28.638
Elbert	27.283	28.325	29.350	29.351
Emanuel	26.547	26.318	26.787	28.836
Evans	22.590	22.430	23.814	25.679
Fannin	19.210	17.794	17.744	16.984
Fayette	31.050	30.888	30.307	29.543
Floyd	29.838	29.779	30.563	30.513
Forsyth	26.524	26.474	27.804	27.754
Franklin	25.402	27.108	29.731	29.181
Fulton	41.602	43.122	40.881	40.762
Gilmer	25.594	25.624	24.653	25.103
Glascocock	29.280	28.730	28.680	28.630
Glynn	24.223	24.100	24.050	24.000
Gordon	29.356	29.121	29.980	29.703
Grady	27.600	27.550	27.515	27.853
Greene	21.179	20.662	20.295	20.185
Gwinnett	35.750	34.100	35.479	35.026
Habersham	26.283	26.253	25.769	26.074
Hall	28.050	27.389	27.235	27.166
Hancock	32.763	32.871	33.023	31.237
Haralson	28.000	30.180	30.660	30.640
Harris	24.850	24.800	24.750	24.700
Hart	19.401	19.861	19.811	20.513
Heard	22.360	22.683	22.633	22.583
Henry	40.275	40.026	39.551	38.361
Houston	24.620	24.570	24.520	24.020
Irwin	29.166	29.116	29.066	29.016
Jackson	32.936	34.156	33.608	33.239
Jasper	35.436	37.536	37.486	35.537

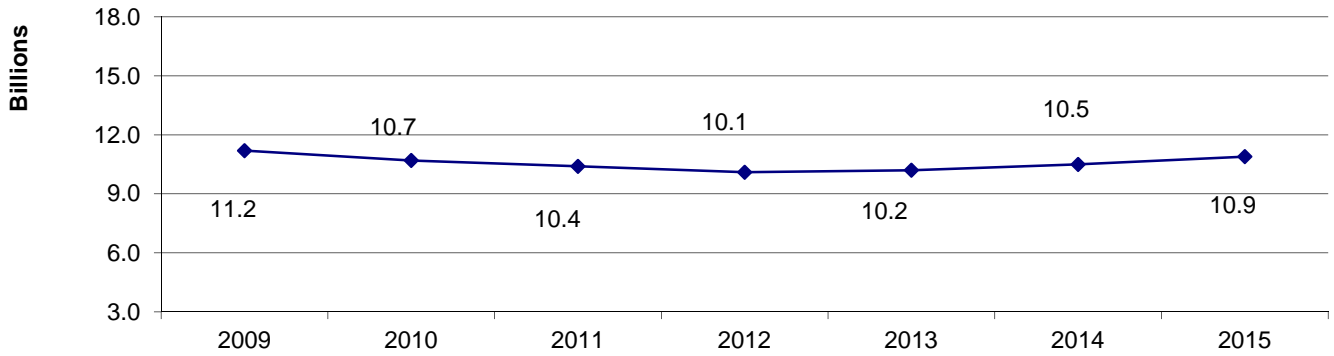
COUNTY	CY2013	CY2014	CY2015	CY2016
Jeff Davis	28.280	28.230	28.180	28.380
Jefferson	29.271	29.642	29.920	30.882
Jenkins	23.746	26.196	26.146	25.578
Johnson	29.471	29.439	29.375	30.185
Jones	29.554	31.335	34.035	35.985
Lamar	27.263	29.348	30.278	30.308
Lanier	32.956	32.875	32.822	32.824
Laurens	22.460	22.425	21.883	21.874
Lee	30.816	32.206	32.092	31.916
Liberty	34.260	34.840	35.020	0.000
Lincoln	28.255	28.455	31.481	30.165
Long	32.010	29.310	30.823	30.778
Lowndes	23.428	27.508	26.952	28.135
Lumpkin	26.292	26.363	28.022	29.906
Macon	28.415	28.328	28.211	29.311
Madison	29.103	28.894	28.715	28.704
Marion	23.309	23.609	23.569	23.448
McDuffie	25.140	25.090	25.040	27.490
McIntosh	26.724	26.674	26.624	26.574
Meriwether	32.960	32.974	32.966	32.924
Miller	36.304	36.735	38.442	36.876
Mitchell	35.423	36.873	36.424	36.374
Monroe	25.323	25.273	26.200	27.631
Montgomery	27.364	27.064	27.087	27.844
Morgan	27.853	26.067	26.796	26.458
Murray	21.450	22.870	22.754	22.694
Muscogee	41.400	40.650	41.300	40.550
Newton	36.033	34.218	34.333	34.333
Oconee	24.336	24.286	23.736	23.686
Oglethorpe	27.200	27.114	29.604	29.526
Paulding	32.569	31.566	30.777	30.237
Peach	30.705	31.655	31.605	31.555
Pickens	22.937	23.420	23.372	23.930
Pierce	25.890	26.148	27.470	27.260
Pike	29.264	30.722	30.293	31.801
Polk	27.280	27.494	27.294	27.212
Pulaski	28.644	28.599	28.549	28.759
Putnam	21.935	21.785	21.754	22.572
Quitman	32.173	32.123	32.013	31.938
Rabun	17.390	19.360	19.258	18.852
Randolph	34.660	35.030	35.340	35.575
Richmond	31.095	32.780	32.734	32.468
Rockdale	47.160	46.040	45.560	45.510



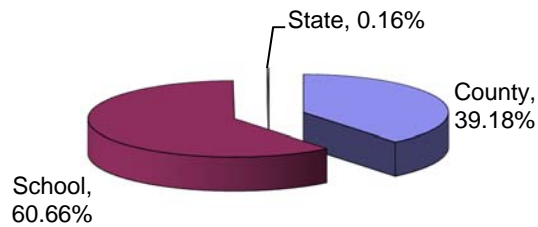
<b>COUNTY</b>	<b>CY2013</b>	<b>CY2014</b>	<b>CY2015</b>	<b>CY2016</b>
<b>Schley</b>	31.432	31.380	31.336	31.286
<b>Screven</b>	26.693	26.850	28.683	29.579
<b>Seminole</b>	30.897	30.020	30.801	30.459
<b>Spalding</b>	39.800	39.750	38.972	37.840
<b>Stephens</b>	29.870	33.760	33.210	31.710
<b>Stewart</b>	26.805	26.755	26.689	26.648
<b>Sumter</b>	30.908	30.858	30.808	31.478
<b>Talbot</b>	30.263	30.213	30.163	30.113
<b>Taliaferro</b>	38.689	38.722	38.790	38.583
<b>Tattnall</b>	26.922	28.472	28.581	28.372
<b>Taylor</b>	23.870	24.080	24.030	23.960
<b>Telfair</b>	29.493	31.636	31.955	31.858
<b>Terrell</b>	30.134	30.084	30.034	29.984
<b>Thomas</b>	24.782	24.648	24.539	24.139
<b>Tift</b>	27.614	30.564	30.499	30.491
<b>Toombs</b>	24.466	24.316	24.221	23.704
<b>Towns</b>	12.777	14.130	14.009	13.832
<b>Treutlen</b>	24.455	25.075	25.523	25.960
<b>Troup</b>	30.310	30.260	29.469	30.160
<b>Turner</b>	30.169	32.119	32.069	32.019
<b>Twiggs</b>	33.350	33.300	33.250	33.200
<b>Union</b>	17.356	17.781	17.725	17.575
<b>Upson</b>	31.990	34.240	34.190	34.180
<b>Walker</b>	22.259	25.229	26.046	24.469
<b>Walton</b>	36.062	35.382	34.757	33.955
<b>Ware</b>	32.847	32.863	32.910	32.603
<b>Warren</b>	32.508	32.458	32.408	32.358
<b>Washington</b>	26.130	26.208	27.385	26.836
<b>Wayne</b>	31.650	30.000	29.950	29.923
<b>Webster</b>	28.492	26.567	26.517	26.467
<b>Wheeler</b>	32.642	32.856	32.806	32.599
<b>White</b>	26.863	26.750	26.700	27.962
<b>Whitfield</b>	26.967	26.917	27.867	30.317
<b>Wilcox</b>	33.510	33.460	33.410	33.360
<b>Wilkes</b>	27.157	29.140	29.090	28.911
<b>Wilkinson</b>	32.250	32.200	32.150	32.082
<b>Worth</b>	26.496	28.701	28.701	28.651

Property tax continues to be the primary revenue source for local governments. Currently approximately \$10.9 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.

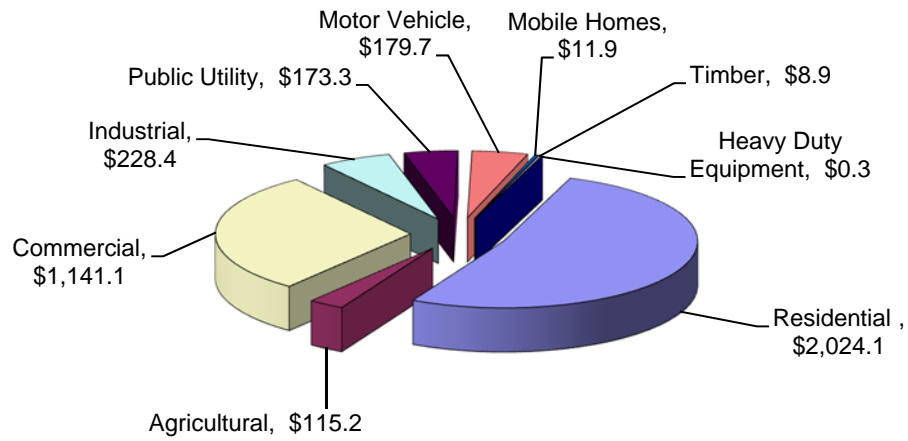
**Figure 6: Comparison of Total Revenue** shows the total revenues collected.



**Figure 7: 2015 Percentage of Total Revenue by Tax Type** shows the percentage of the total ad valorem taxes levied for state, county and school purposes.



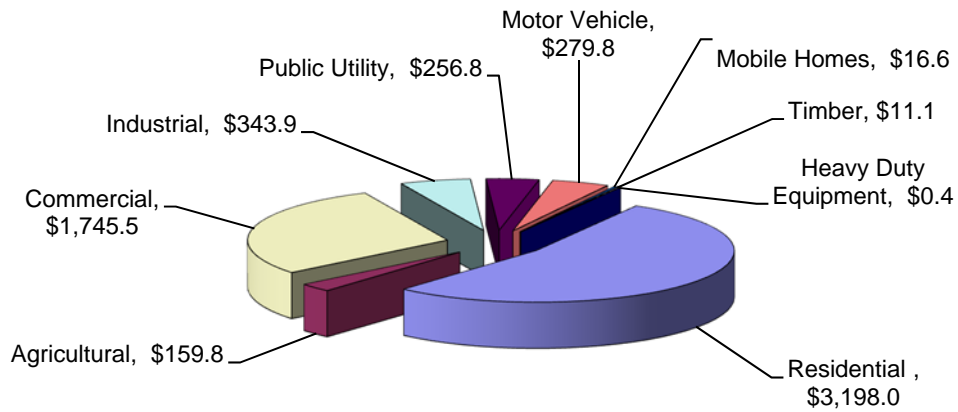
**Figure 8: 2015 County Tax Revenue by Property Class** shows the amount of tax revenue generated from the various classes of property for county tax purposes.



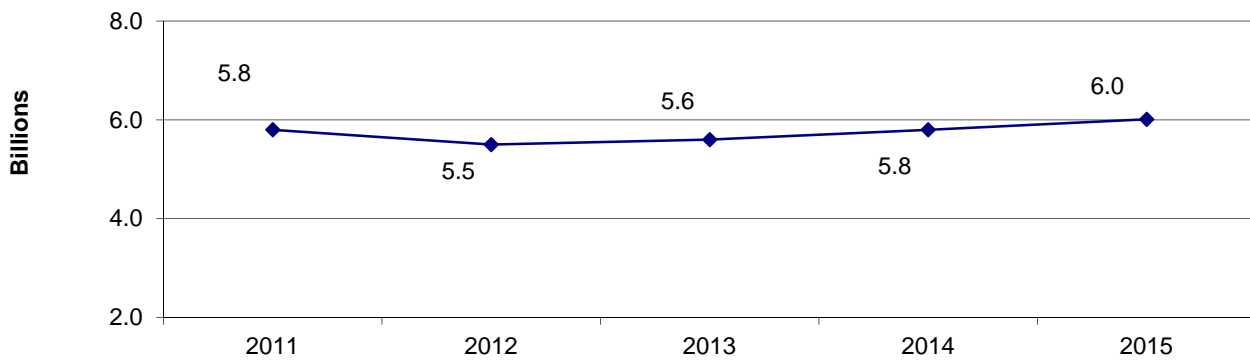
**Figure 9: Five-Year Comparison of County Tax Revenue** shows the amount of tax revenue levied for 2015 for county tax purposes and a five-year comparison.



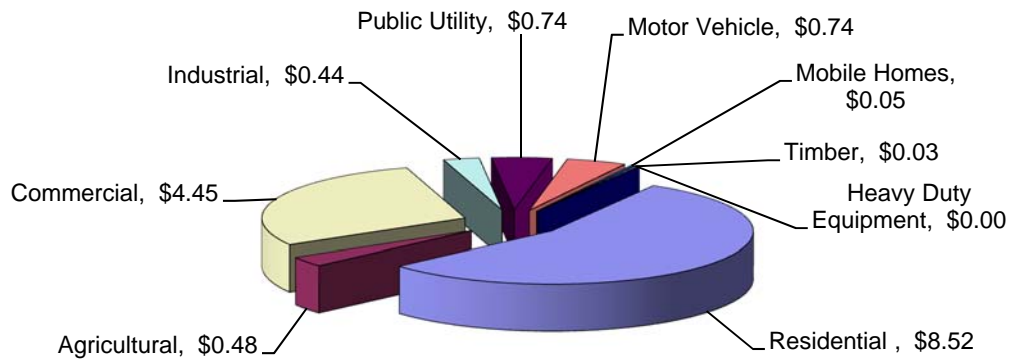
**Figure 10: 2015 School Tax Revenue by Property Class** shows the amount of tax revenue.



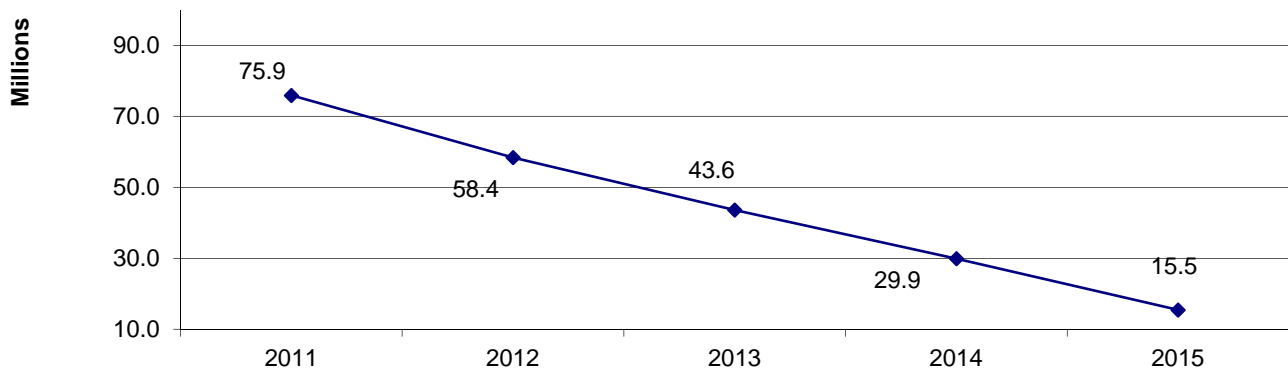
**Figure 11: Five-Year Comparison of Total School Tax Revenue** shows the amount of tax revenue and a five-year comparison for school tax purposes.



**Figure 12: 2015 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.



## Performance Reviews of County Boards of Tax Assessors

In 2000 legislation was passed which provides 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 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>2016</b>	Echols	Hart	Spalding			
<b>2015</b>						
<b>2014</b>	Candler	Wayne				
<b>2013</b>	Fannin					
<b>2012</b>	Floyd	Lincoln				
<b>2011</b>						
<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 2016 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2015 tax digest. This method ensures that proposed public utility values are set at the same overall average assessment level as other properties.

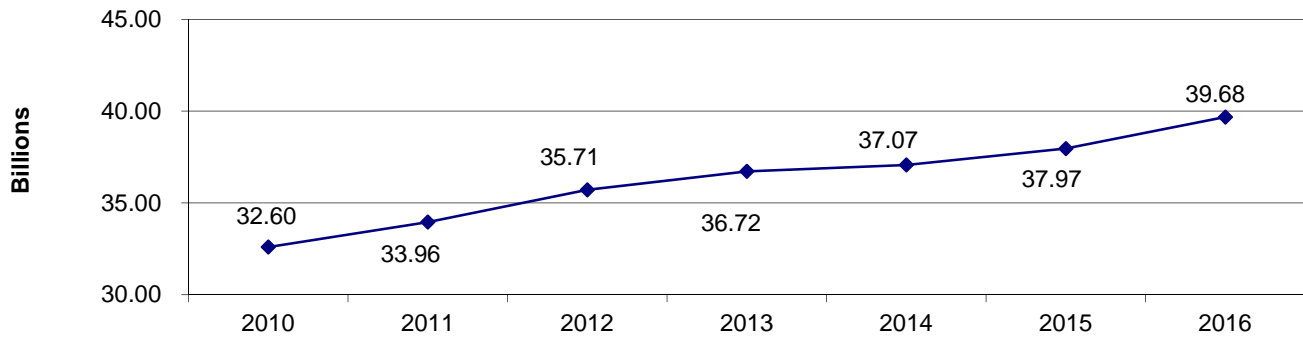
Once the State Board of Equalization approved these values, proposed equalization ratios and assessments were issued to the counties and utility companies. Each county board of tax assessors then determined the final assessment of utility properties by either accepting the State's proposed equalization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

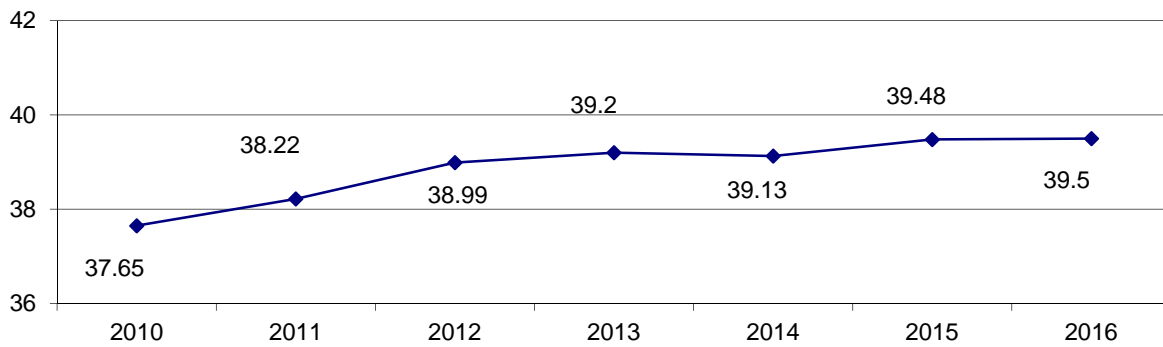
The Department appraised these properties utilizing recognized and publicly available financial reference data to determine the reported net worth of public utility companies in an effort to eliminate bias concerning the actual unit value of each company. These nationally recognized financial sources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



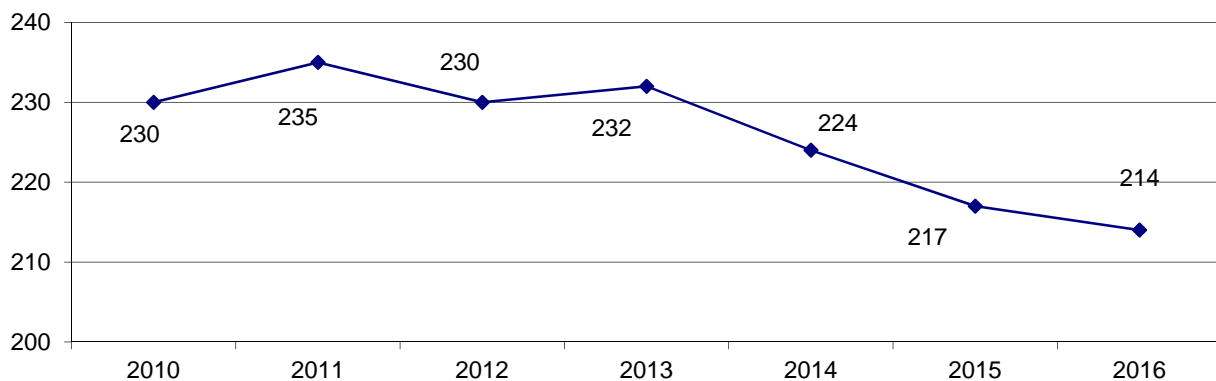
**Figure 14: Change in Public Utility Digest Value** shows the digest history since 2010.



**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 4: 2016 Public Utility Proposed Equalization Ratios** shows each county's proposed equalization ratio for assessment of the public utility properties.

<b>Appling</b>	39.53	<b>Dade</b>	40.00	<b>Jefferson</b>	38.90	<b>Richmond</b>	39.24
<b>Atkinson</b>	39.68	<b>Dawson</b>	39.64	<b>Jenkins</b>	38.27	<b>Rockdale</b>	38.74
<b>Bacon</b>	39.05	<b>Decatur</b>	40.12	<b>Johnson</b>	40.71	<b>Schley</b>	39.52
<b>Baker</b>	40.67	<b>Dekalb</b>	38.92	<b>Jones</b>	43.76	<b>Screven</b>	37.98
<b>Baldwin</b>	38.28	<b>Dodge</b>	39.35	<b>Lamar</b>	40.81	<b>Seminole</b>	40.82
<b>Banks</b>	39.99	<b>Dooly</b>	38.66	<b>Lanier</b>	42.24	<b>Spalding</b>	39.52
<b>Barrow</b>	38.03	<b>Dougherty</b>	40.30	<b>Laurens</b>	39.40	<b>Stephens</b>	41.42
<b>Bartow</b>	38.74	<b>Douglas</b>	38.09	<b>Lee</b>	38.02	<b>Stewart</b>	40.18
<b>Ben Hill</b>	40.74	<b>Early</b>	40.00	<b>Liberty</b>	38.47	<b>Sumter</b>	40.73
<b>Berrien</b>	38.29	<b>Echols</b>	38.98	<b>Lincoln</b>	38.68	<b>Talbot</b>	37.07
<b>Bibb</b>	40.97	<b>Effingham</b>	39.80	<b>Long</b>	40.27	<b>Taliaferro</b>	40.99
<b>Bleckley</b>	39.90	<b>Elbert</b>	41.73	<b>Lowndes</b>	38.73	<b>Tattnall</b>	38.58
<b>Brantley</b>	39.37	<b>Emanuel</b>	42.27	<b>Lumpkin</b>	39.11	<b>Taylor</b>	39.63
<b>Brooks</b>	40.65	<b>Evans</b>	39.45	<b>Macon</b>	39.98	<b>Telfair</b>	39.26
<b>Bryan</b>	38.37	<b>Fannin</b>	36.22	<b>Madison</b>	38.30	<b>Terrell</b>	41.43
<b>Bulloch</b>	39.90	<b>Fayette</b>	38.96	<b>Marion</b>	43.55	<b>Thomas</b>	38.18
<b>Burke</b>	40.21	<b>Floyd</b>	39.82	<b>McDuffie</b>	38.11	<b>Tift</b>	39.23
<b>Butts</b>	39.12	<b>Forsyth</b>	38.07	<b>McIntosh</b>	40.13	<b>Toombs</b>	39.61
<b>Calhoun</b>	37.82	<b>Franklin</b>	38.32	<b>Meriwether</b>	41.48	<b>Towns</b>	40.57
<b>Camden</b>	38.45	<b>Fulton</b>	38.06	<b>Miller</b>	39.94	<b>Treutlen</b>	40.93
<b>Candler</b>	40.51	<b>Gilmer</b>	38.17	<b>Mitchell</b>	40.02	<b>Troup</b>	39.68
<b>Carroll</b>	38.01	<b>Glascok</b>	39.19	<b>Monroe</b>	40.61	<b>Turner</b>	39.20
<b>Catoosa</b>	38.74	<b>Glynn</b>	38.59	<b>Montgomery</b>	39.40	<b>Twiggs</b>	40.63
<b>Charlton</b>	40.05	<b>Gordon</b>	40.09	<b>Morgan</b>	39.91	<b>Union</b>	40.42
<b>Chatham</b>	39.19	<b>Grady</b>	37.41	<b>Murray</b>	39.69	<b>Upson</b>	37.66
<b>Chattahoochee</b>	39.67	<b>Greene</b>	39.67	<b>Muscogee</b>	39.30	<b>Walker</b>	39.64
<b>Chattooga</b>	35.53	<b>Gwinnett</b>	38.93	<b>Newton</b>	38.91	<b>Walton</b>	38.72
<b>Cherokee</b>	38.07	<b>Habersham</b>	39.08	<b>Oconee</b>	39.54	<b>Ware</b>	39.00
<b>Clarke</b>	40.58	<b>Hall</b>	38.95	<b>Oglethorpe</b>	38.36	<b>Warren</b>	38.95
<b>Clay</b>	41.18	<b>Hancock</b>	42.34	<b>Paulding</b>	39.27	<b>Washington</b>	40.06
<b>Clayton</b>	40.49	<b>Haralson</b>	40.63	<b>Peach</b>	39.55	<b>Wayne</b>	39.53
<b>Clinch</b>	38.68	<b>Harris</b>	39.79	<b>Pickens</b>	43.00	<b>Webster</b>	41.39
<b>Cobb</b>	38.18	<b>Hart</b>	39.94	<b>Pierce</b>	40.32	<b>Wheeler</b>	38.34
<b>Coffee</b>	40.17	<b>Heard</b>	38.03	<b>Pike</b>	37.37	<b>White</b>	40.59
<b>Colquitt</b>	38.93	<b>Henry</b>	40.07	<b>Polk</b>	39.63	<b>Whitfield</b>	39.50
<b>Columbia</b>	39.71	<b>Houston</b>	38.70	<b>Pulaski</b>	40.12	<b>Wilcox</b>	37.81
<b>Cook</b>	41.54	<b>Irwin</b>	39.07	<b>Putnam</b>	41.46	<b>Wilkes</b>	38.89
<b>Coweta</b>	38.05	<b>Jackson</b>	38.00	<b>Quitman</b>	39.48	<b>Wilkinson</b>	39.41
<b>Crawford</b>	41.07	<b>Jasper</b>	38.11	<b>Rabun</b>	40.60	<b>Worth</b>	38.56
<b>Crisp</b>	38.36	<b>Jeff Davis</b>	38.30	<b>Randolph</b>	39.33	<b>Average</b>	<b>39.50</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 5: 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%
2015	2,680	-9.61%	\$ 37,974,985	-11.12%	\$ 1,082,504	-10.73%

**Table 6: Preferential Agricultural Assessment for 2015** 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	772	\$4,457,840	\$1,114	\$56,927	\$65,084	\$123,125
Atkinson	56	\$1,121,951	\$280	\$19,478	\$16,617	\$36,375
Bacon	92	\$1,263,693	\$316	\$17,229	\$18,955	\$36,500
Baker	114	\$2,781,328	\$695	\$26,634	\$41,258	\$68,587
Baldwin	0	\$0	\$0	\$0	\$0	\$0
Banks	5	\$63,363	\$16	\$609	\$985	\$1,610
Barrow	0	\$0	\$0	\$0	\$0	\$0
Bartow	24	\$256,670	\$64	\$2,328	\$4,928	\$7,320
Ben Hill	0	\$0	\$0	\$0	\$0	\$0
Berrien	3	\$85,332	\$21	\$1,426	\$1,203	\$2,650
Bibb	2	\$12,444	\$3	\$182	\$223	\$408
Bleckley	0	\$0	\$0	\$0	\$0	\$0
Brantley	2	\$2,154	\$1	\$33	\$38	\$72
Brooks	18	\$947,678	\$237	\$11,882	\$14,282	\$26,401
Bryan	6	\$107,320	\$27	\$982	\$1,667	\$2,676
Bulloch	4	\$177,679	\$44	\$2,193	\$1,830	\$4,067
Burke	25	\$563,205	\$141	\$3,492	\$7,744	\$11,377
Butts	6	\$461,757	\$115	\$6,133	\$8,726	\$14,974
Calhoun	25	\$512,972	\$128	\$6,688	\$9,074	\$15,890
Camden	5	\$114,083	\$29	\$1,476	\$1,825	\$3,330
Candler	5	\$64,229	\$16	\$771	\$834	\$1,621
Carroll	19	\$289,139	\$72	\$2,433	\$5,638	\$8,143
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	\$554	\$842
Chattooga	3	\$59,172	\$15	\$721	\$836	\$1,572
Cherokee	0	\$0	\$0	\$0	\$0	\$0
Clarke	0	\$0	\$0	\$0	\$0	\$0
Clay	11	\$194,100	\$49	\$3,326	\$2,558	\$5,933
Clayton	0	\$0	\$0	\$0	\$0	\$0
Clinch	1	\$2,270	\$1	\$25	\$42	\$68
Cobb	0	\$0	\$0	\$0	\$0	\$0
Coffee	47	\$1,103,321	\$276	\$8,628	\$17,831	\$26,735
Colquitt	3	\$44,242	\$11	\$644	\$456	\$1,111
Columbia	1	\$21,616	\$5	\$142	\$396	\$543
Cook	23	\$236,112	\$59	\$2,810	\$4,029	\$6,898
Coweta	0	\$0	\$0	\$0	\$0	\$0
Crawford	11	\$174,150	\$44	\$2,182	\$2,786	\$5,012
Crisp	3	\$106,649	\$27	\$1,292	\$1,861	\$3,180
Dade	15	\$280,361	\$70	\$2,306	\$4,229	\$6,605
Dawson	0	\$0	\$0	\$0	\$0	\$0
Decatur	35	\$1,303,099	\$326	\$14,541	\$20,168	\$35,035
Dekalb	0	\$0	\$0	\$0	\$0	\$0

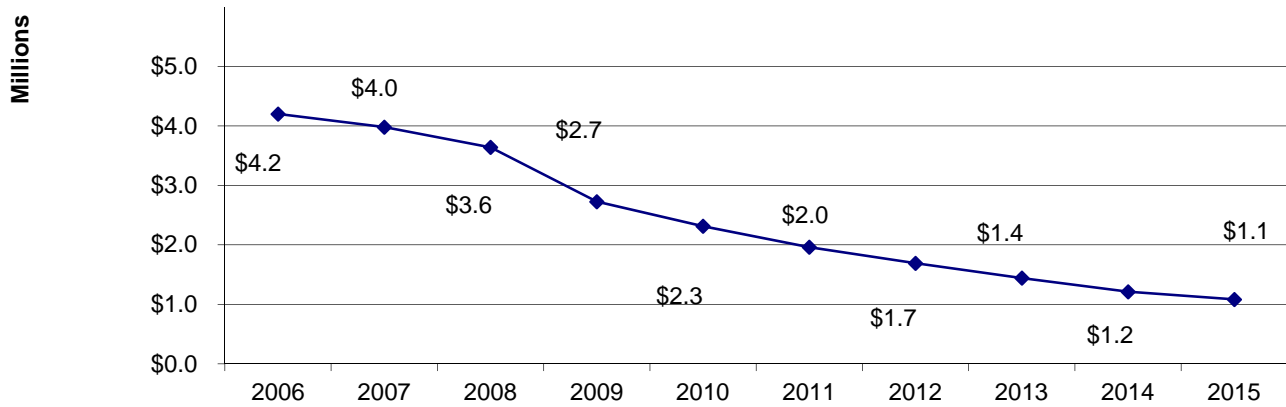
County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Dodge	15	\$291,574	\$73	\$3,369	\$4,082	\$7,524
Dooly	17	\$512,910	\$128	\$9,261	\$8,414	\$17,803
Dougherty	5	\$505,040	\$126	\$6,360	\$9,315	\$15,801
Douglas	0	\$0	\$0	\$0	\$0	\$0
Early	27	\$712,520	\$178	\$7,873	\$11,757	\$19,808
Echols	7	\$176,860	\$44	\$2,741	\$3,484	\$6,269
Effingham	4	\$64,674	\$16	\$539	\$1,063	\$1,618
Elbert	3	\$21,225	\$5	\$243	\$358	\$606
Emanuel	11	\$265,059	\$66	\$2,853	\$3,640	\$6,559
Evans	46	\$472,911	\$118	\$4,681	\$6,621	\$11,420
Fannin	0	\$0	\$0	\$0	\$0	\$0
Fayette	0	\$0	\$0	\$0	\$0	\$0
Floyd	2	\$120,888	\$30	\$1,161	\$2,246	\$3,437
Forsyth	0	\$0	\$0	\$0	\$0	\$0
Franklin	0	\$0	\$0	\$0	\$0	\$0
Fulton	0	\$0	\$0	\$0	\$0	\$0
Gilmer	12	\$139,220	\$35	\$1,111	\$2,314	\$3,460
Glascocock	5	\$36,213	\$9	\$443	\$594	\$1,046
Glynn	0	\$0	\$0	\$0	\$0	\$0
Gordon	45	\$472,948	\$118	\$4,696	\$9,459	\$14,273
Grady	5	\$313,427	\$78	\$4,158	\$4,451	\$8,687
Greene	0	\$0	\$0	\$0	\$0	\$0
Gwinnett	0	\$0	\$0	\$0	\$0	\$0
Habersham	13	\$55,673	\$14	\$592	\$807	\$1,413
Hall	0	\$0	\$0	\$0	\$0	\$0
Hancock	59	\$1,093,808	\$273	\$20,379	\$15,687	\$36,339
Haralson	1	\$7,943	\$2	\$99	\$134	\$235
Harris	0	\$0	\$0	\$0	\$0	\$0
Hart	0	\$0	\$0	\$0	\$0	\$0
Heard	0	\$0	\$0	\$0	\$0	\$0
Henry	1	\$11,900	\$3	\$165	\$281	\$449
Houston	3	\$193,160	\$48	\$1,922	\$2,577	\$4,547
Irwin	38	\$471,794	\$118	\$5,839	\$7,402	\$13,359
Jackson	3	\$19,738	\$5	\$191	\$431	\$627
Jasper	11	\$61,940	\$15	\$1,080	\$1,176	\$2,271
Jeff Davis	14	\$410,336	\$103	\$6,311	\$5,232	\$11,646
Jefferson	4	\$73,691	\$18	\$1,113	\$1,088	\$2,219
Jenkins	132	\$2,628,647	\$657	\$28,113	\$40,484	\$69,254
Johnson	0	\$0	\$0	\$0	\$0	\$0
Jones	1	\$14,000	\$4	\$227	\$249	\$480
Lamar	0	\$0	\$0	\$0	\$0	\$0
Lanier	9	\$128,217	\$32	\$2,029	\$2,173	\$4,234
Laurens	1	\$146,190	\$37	\$1,045	\$2,147	\$3,229
Lee	7	\$951,080	\$238	\$13,483	\$16,991	\$30,712
Liberty	5	\$95,942	\$24	\$1,328	\$1,524	\$2,876
Lincoln	0	\$0	\$0	\$0	\$0	\$0
Long	3	\$22,966	\$6	\$360	\$346	\$712

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Lowndes	0	\$0	\$0	\$0	\$0	\$0
Lumpkin	0	\$0	\$0	\$0	\$0	\$0
Macon	21	\$424,946	\$106	\$4,347	\$7,620	\$12,073
Madison	10	\$39,896	\$10	\$426	\$678	\$1,114
Marion	4	\$56,908	\$14	\$413	\$925	\$1,352
McDuffie	4	\$35,918	\$9	\$280	\$617	\$906
McIntosh	0	\$0	\$0	\$0	\$0	\$0
Meriwether	1	\$26,910	\$7	\$368	\$518	\$893
Miller	8	\$166,604	\$42	\$2,824	\$3,381	\$6,247
Mitchell	46	\$768,949	\$192	\$15,294	\$12,490	\$27,976
Monroe	1	\$5,010	\$1	\$54	\$77	\$132
Montgomery	9	\$81,829	\$20	\$1,113	\$1,100	\$2,233
Morgan	3	\$59,543	\$15	\$673	\$919	\$1,607
Murray	2	\$29,260	\$7	\$211	\$454	\$672
Muscogee	9	\$79,674	\$20	\$1,247	\$1,862	\$3,129
Newton	0	\$0	\$0	\$0	\$0	\$0
Oconee	0	\$0	\$0	\$0	\$0	\$0
Oglethorpe	4	\$73,353	\$18	\$559	\$1,609	\$2,186
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	\$277	\$431	\$714
Pike	0	\$0	\$0	\$0	\$0	\$0
Polk	0	\$0	\$0	\$0	\$0	\$0
Pulaski	12	\$337,447	\$84	\$4,653	\$4,710	\$9,447
Putnam	0	\$0	\$0	\$0	\$0	\$0
Quitman	0	\$0	\$0	\$0	\$0	\$0
Rabun	0	\$0	\$0	\$0	\$0	\$0
Randolph	37	\$686,045	\$172	\$12,129	\$12,081	\$24,382
Richmond	1	\$3,548	\$1	\$35	\$71	\$107
Rockdale	0	\$0	\$0	\$0	\$0	\$0
Schley	16	\$295,822	\$74	\$3,641	\$5,614	\$9,329
Screven	109	\$848,224	\$212	\$10,434	\$13,147	\$23,793
Seminole	20	\$961,040	\$240	\$13,208	\$15,641	\$29,089
Spalding	0	\$0	\$0	\$0	\$0	\$0
Stephens	0	\$0	\$0	\$0	\$0	\$0
Stewart	25	\$307,240	\$77	\$3,568	\$4,617	\$8,262
Sumter	39	\$437,790	\$109	\$5,790	\$7,676	\$13,575
Talbot	3	\$24,741	\$6	\$396	\$349	\$751
Taliaferro	3	\$32,330	\$8	\$671	\$582	\$1,261
Tattnall	43	\$425,991	\$106	\$6,381	\$5,773	\$12,260
Taylor	5	\$76,835	\$19	\$635	\$1,218	\$1,872
Telfair	39	\$269,024	\$67	\$4,409	\$4,174	\$8,650
Terrell	30	\$501,694	\$125	\$6,773	\$8,270	\$15,168
Thomas	4	\$241,423	\$60	\$1,940	\$3,541	\$5,541
Tift	1	\$4,083	\$1	\$50	\$73	\$124
Toombs	70	\$735,913	\$184	\$6,781	\$10,207	\$17,172

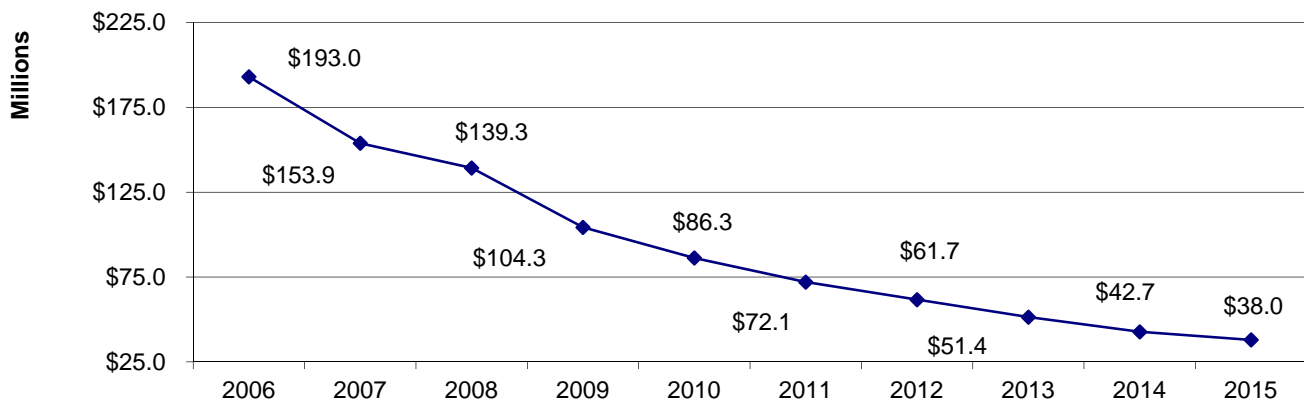
County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
<b>Towns</b>	0	\$0	\$0	\$0	\$0	\$0
<b>Treutlen</b>	1	\$12,160	\$3	\$158	\$152	\$313
<b>Troup</b>	0	\$0	\$0	\$0	\$0	\$0
<b>Turner</b>	6	\$55,501	\$14	\$889	\$888	\$1,791
<b>Twiggs</b>	0	\$0	\$0	\$0	\$0	\$0
<b>Union</b>	0	\$0	\$0	\$0	\$0	\$0
<b>Upson</b>	0	\$0	\$0	\$0	\$0	\$0
<b>Walker</b>	9	\$171,294	\$43	\$1,472	\$2,981	\$4,496
<b>Walton</b>	3	\$47,322	\$12	\$561	\$1,069	\$1,642
<b>Ware</b>	147	\$610,633	\$153	\$9,648	\$10,417	\$20,218
<b>Warren</b>	2	\$22,831	\$6	\$296	\$443	\$745
<b>Washington</b>	6	\$69,788	\$17	\$677	\$1,196	\$1,890
<b>Wayne</b>	15	\$271,062	\$68	\$3,226	\$4,879	\$8,173
<b>Webster</b>	2	\$38,020	\$10	\$342	\$664	\$1,016
<b>Wheeler</b>	1	\$680	\$0	\$12	\$11	\$23
<b>White</b>	2	\$32,259	\$8	\$296	\$564	\$868
<b>Whitfield</b>	1	\$10,366	\$3	\$73	\$194	\$270
<b>Wilcox</b>	18	\$328,346	\$82	\$5,992	\$4,961	\$11,035
<b>Wilkes</b>	23	\$320,214	\$80	\$3,940	\$5,364	\$9,384
<b>Wilkinson</b>	2	\$15,210	\$4	\$189	\$299	\$492
<b>Worth</b>	11	\$472,853	\$118	\$5,939	\$7,329	\$13,386
<b>Total</b>	<b>2,680</b>	<b>\$37,974,985</b>	<b>\$9,489</b>	<b>\$476,300</b>	<b>\$596,715</b>	<b>\$1,082,504</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 7: 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>	2,389	\$305,977,035	\$76,494	\$1,754,778	\$5,663,533	\$7,494,805
<b>Cherokee</b>	1,896	\$232,977,640	\$58,244	\$1,332,632	\$4,531,415	\$5,922,291
<b>Meriwether</b>	2,537	\$164,960,260	\$41,240	\$2,253,522	\$3,176,310	\$5,471,072
<b>Worth</b>	2,097	\$183,252,310	\$45,813	\$2,301,649	\$2,840,411	\$5,187,873
<b>Lumpkin</b>	1,550	\$159,725,978	\$39,931	\$1,703,901	\$2,688,028	\$4,431,860
<b>Jackson</b>	2,705	\$148,776,860	\$37,194	\$1,460,074	\$2,751,390	\$4,248,658
<b>Gordon</b>	2,405	\$139,563,761	\$34,891	\$1,385,868	\$2,769,984	\$4,190,743
<b>Oconee</b>	2,012	\$174,804,222	\$43,701	\$1,174,386	\$2,971,672	\$4,189,759
<b>Brooks</b>	1,787	\$149,657,947	\$37,414	\$1,877,835	\$2,255,345	\$4,170,594
<b>Mitchell</b>	1,854	\$103,807,679	\$25,952	\$2,064,735	\$1,708,123	\$3,798,810

**Table 8: Conservation Use Valuation Assessment for Tax Year 2015** 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.

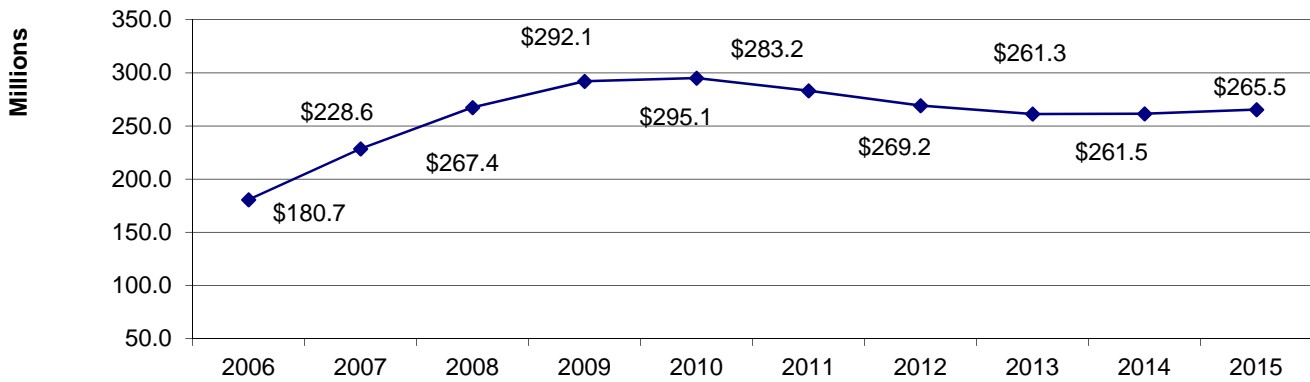
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
<b>Appling</b>	99	1,750,208	\$438	\$22,350	\$25,553	\$48,341
<b>Atkinson</b>	937	13,242,660	\$3,311	\$229,906	\$196,137	\$429,354
<b>Bacon</b>	868	30,235,993	\$7,559	\$412,238	\$453,540	\$873,337
<b>Baker</b>	295	14,589,964	\$3,647	\$139,883	\$216,428	\$359,958
<b>Baldwin</b>	863	37,070,028	\$9,268	\$365,140	\$632,415	\$1,006,823
<b>Banks</b>	1,838	69,127,995	\$17,282	\$664,666	\$1,074,180	\$1,756,128
<b>Barrow</b>	1,357	90,180,530	\$22,545	\$863,532	\$1,668,340	\$2,554,417
<b>Bartow</b>	1,215	65,901,649	\$16,475	\$598,131	\$1,239,303	\$1,853,909
<b>Ben Hill</b>	617	24,521,100	\$6,130	\$370,146	\$441,233	\$817,509
<b>Berrien</b>	2,032	72,863,629	\$18,216	\$1,217,551	\$1,027,231	\$2,262,998
<b>Bibb</b>	496	20,083,451	\$5,021	\$294,263	\$360,398	\$659,682
<b>Bleckley</b>	797	35,064,738	\$8,766	\$528,461	\$503,144	\$1,040,371
<b>Brantley</b>	1,070	23,599,780	\$5,900	\$357,302	\$413,303	\$776,505
<b>Brooks</b>	1,787	149,657,947	\$37,414	\$1,877,835	\$2,255,345	\$4,170,594
<b>Bryan</b>	319	12,644,212	\$3,161	\$115,174	\$196,453	\$314,788
<b>Bulloch</b>	2,756	76,683,071	\$19,171	\$946,269	\$789,682	\$1,755,122
<b>Burke</b>	1,734	93,215,026	\$23,304	\$578,155	\$1,281,707	\$1,883,166
<b>Butts</b>	1,177	74,188,801	\$18,547	\$985,301	\$1,402,020	\$2,405,868
<b>Calhoun</b>	538	32,670,373	\$8,168	\$426,629	\$577,906	\$1,012,703
<b>Camden</b>	864	26,348,985	\$6,587	\$340,956	\$421,584	\$769,127
<b>Candler</b>	1,068	37,352,034	\$9,338	\$447,766	\$485,128	\$942,232
<b>Carroll</b>	2,515	63,879,887	\$15,970	\$536,576	\$1,231,446	\$1,783,992
<b>Catoosa</b>	576	34,517,686	\$8,629	\$227,748	\$645,205	\$881,582
<b>Charlton</b>	780	14,780,612	\$3,695	\$280,240	\$257,922	\$541,857
<b>Chatham</b>	174	15,419,600	\$3,855	\$177,988	\$256,443	\$438,286
<b>Chattahoochee</b>	92	2,309,813	\$577	\$19,943	\$39,382	\$59,902
<b>Chattooga</b>	1,386	39,207,929	\$9,802	\$479,479	\$550,416	\$1,039,697
<b>Cherokee</b>	1,896	232,977,640	\$58,244	\$1,332,632	\$4,531,415	\$5,922,291
<b>Clarke</b>	375	27,686,497	\$6,922	\$386,227	\$553,730	\$946,879
<b>Clay</b>	481	15,668,662	\$3,917	\$268,514	\$206,529	\$478,960
<b>Clayton</b>	214	15,586,731	\$3,897	\$247,237	\$297,629	\$548,763
<b>Clinch</b>	431	15,895,724	\$3,974	\$174,106	\$292,481	\$470,561
<b>Cobb</b>	549	54,726,304	\$13,682	\$407,711	\$1,011,646	\$1,433,039
<b>Coffee</b>	2,353	131,448,106	\$32,862	\$1,027,924	\$2,124,333	\$3,185,119
<b>Colquitt</b>	2,659	130,710,091	\$32,678	\$1,905,340	\$1,345,922	\$3,283,940
<b>Columbia</b>	5,063	80,320,937	\$20,080	\$526,584	\$1,469,873	\$2,016,537
<b>Cook</b>	1,223	65,099,722	\$16,275	\$774,687	\$1,110,927	\$1,901,889
<b>Coweta</b>	2,208	128,018,739	\$32,005	\$812,585	\$2,379,868	\$3,224,458
<b>Crawford</b>	933	22,518,698	\$5,630	\$282,249	\$360,299	\$648,178
<b>Crisp</b>	952	41,638,650	\$10,410	\$504,327	\$726,594	\$1,241,331
<b>Dade</b>	599	25,409,600	\$6,352	\$209,259	\$383,253	\$598,864

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Dawson	981	108,069,815	\$27,017	\$879,472	\$1,782,720	\$2,689,209
Decatur	1,682	134,042,554	\$33,511	\$1,499,707	\$2,074,577	\$3,607,795
Dekalb	9	282,120	\$71	\$3,363	\$6,695	\$10,129
Dodge	1,780	40,193,268	\$10,048	\$464,473	\$562,706	\$1,037,227
Dooley	1,523	85,744,791	\$21,436	\$1,548,122	\$1,406,558	\$2,976,116
Dougherty	235	23,228,410	\$5,807	\$292,539	\$428,448	\$726,794
Douglas	348	24,637,368	\$6,159	\$290,943	\$519,848	\$816,950
Early	1,605	84,261,995	\$21,065	\$931,011	\$1,390,323	\$2,342,399
Echols	306	5,679,893	\$1,420	\$88,038	\$111,900	\$201,358
Effingham	2,048	77,808,308	\$19,452	\$648,688	\$1,278,780	\$1,946,920
Elbert	1,594	51,151,914	\$12,788	\$585,127	\$862,472	\$1,460,387
Emanuel	2,200	58,531,181	\$14,633	\$630,030	\$803,867	\$1,448,530
Evans	350	11,427,219	\$2,857	\$112,723	\$159,981	\$275,561
Fannin	1,752	102,682,684	\$25,671	\$492,261	\$1,324,607	\$1,842,539
Fayette	585	34,929,160	\$8,732	\$180,619	\$745,738	\$935,089
Floyd	2,347	65,909,432	\$16,477	\$632,731	\$1,217,928	\$1,867,136
Forsyth	772	136,910,854	\$34,228	\$829,817	\$2,699,608	\$3,563,653
Franklin	2,544	105,978,144	\$26,495	\$1,148,376	\$1,973,101	\$3,147,972
Fulton	611	63,603,710	\$15,901	\$683,740	\$1,151,109	\$1,850,750
Gilmer	2,162	115,720,813	\$28,930	\$923,799	\$1,923,280	\$2,876,009
Glascok	567	14,059,143	\$3,515	\$172,084	\$230,429	\$406,028
Glynn	202	18,961,599	\$4,740	\$109,434	\$311,673	\$425,847
Gordon	2,405	139,563,761	\$34,891	\$1,385,868	\$2,769,984	\$4,190,743
Grady	2,219	105,320,806	\$26,330	\$1,397,080	\$1,495,555	\$2,918,965
Greene	1,296	72,987,392	\$18,247	\$431,137	\$970,659	\$1,420,043
Gwinnett	789	116,162,560	\$29,041	\$867,618	\$2,519,810	\$3,416,469
Habersham	1,813	127,646,172	\$31,912	\$1,358,028	\$1,849,593	\$3,239,533
Hall	2,389	305,977,035	\$76,494	\$1,754,778	\$5,663,533	\$7,494,805
Hancock	1,407	62,013,583	\$15,503	\$1,155,375	\$889,399	\$2,060,277
Haralson	1,336	47,950,837	\$11,988	\$595,549	\$804,219	\$1,411,756
Harris	1,801	135,258,458	\$33,815	\$830,487	\$2,510,397	\$3,374,699
Hart	1,843	81,599,500	\$20,400	\$424,889	\$1,118,974	\$1,564,263
Heard	1,416	48,152,128	\$12,038	\$334,176	\$753,244	\$1,099,458
Henry	1,512	76,061,432	\$19,015	\$1,048,576	\$1,797,180	\$2,864,771
Houston	821	69,314,486	\$17,329	\$689,679	\$924,655	\$1,631,663
Irwin	1,595	69,695,843	\$17,424	\$862,556	\$1,093,528	\$1,973,508
Jackson	2,705	148,776,860	\$37,194	\$1,460,074	\$2,751,390	\$4,248,658
Jasper	1,588	85,946,238	\$21,487	\$1,499,418	\$1,632,119	\$3,153,024
Jeff Davis	1,004	25,916,708	\$6,479	\$398,599	\$330,438	\$735,516
Jefferson	1,731	77,574,254	\$19,394	\$1,171,526	\$1,145,617	\$2,336,537
Jenkins	817	43,337,541	\$10,834	\$463,495	\$667,441	\$1,141,770
Johnson	1,377	20,871,414	\$5,218	\$311,297	\$300,757	\$617,272
Jones	1,239	85,972,149	\$21,493	\$1,392,837	\$1,529,273	\$2,943,603
Lamar	1,011	52,517,986	\$13,129	\$604,587	\$982,927	\$1,600,643
Lanier	643	29,909,610	\$7,477	\$473,409	\$506,788	\$987,674
Laurens	2,522	62,166,850	\$15,542	\$444,493	\$912,364	\$1,372,399
Lee	610	68,373,718	\$17,093	\$969,334	\$1,221,496	\$2,207,923

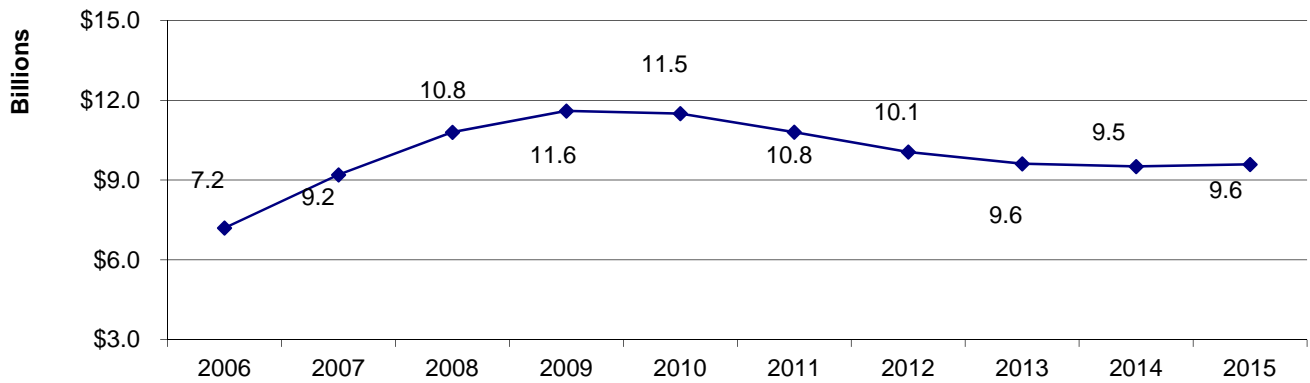
County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Liberty	198	7,739,949	\$1,935	\$107,035	\$122,910	\$231,880
Lincoln	973	29,870,372	\$7,468	\$304,409	\$604,576	\$916,453
Long	544	22,566,997	\$5,642	\$354,076	\$340,378	\$700,096
Lowndes	1,243	80,141,908	\$20,035	\$625,427	\$1,344,341	\$1,989,803
Lumpkin	1,550	159,725,978	\$39,931	\$1,703,901	\$2,688,028	\$4,431,860
Macon	1,323	54,756,443	\$13,689	\$561,151	\$981,893	\$1,556,733
Madison	2,316	97,390,906	\$24,348	\$1,041,421	\$1,654,671	\$2,720,440
Marion	900	38,307,635	\$9,577	\$278,335	\$622,959	\$910,871
McDuffie	953	43,510,544	\$10,878	\$339,474	\$747,946	\$1,098,298
McIntosh	202	11,353,457	\$2,838	\$112,297	\$178,056	\$293,191
Meriwether	2,537	164,960,260	\$41,240	\$2,253,522	\$3,176,310	\$5,471,072
Miller	824	15,945,399	\$3,986	\$270,275	\$323,580	\$597,841
Mitchell	1,854	103,807,679	\$25,952	\$2,064,735	\$1,708,123	\$3,798,810
Monroe	1,476	88,997,914	\$22,249	\$964,025	\$1,363,270	\$2,349,544
Montgomery	1,081	21,145,026	\$5,286	\$287,530	\$283,885	\$576,701
Morgan	1,699	132,206,507	\$33,052	\$1,495,256	\$2,040,740	\$3,569,048
Murray	871	42,865,868	\$10,716	\$308,849	\$664,421	\$983,986
Muscogee	119	11,762,190	\$2,941	\$149,932	\$274,882	\$427,755
Newton	1,004	64,593,166	\$16,148	\$839,065	\$1,291,863	\$2,147,076
Oconee	2,012	174,804,222	\$43,701	\$1,174,386	\$2,971,672	\$4,189,759
Oglethorpe	1,946	49,230,896	\$12,308	\$375,716	\$1,079,830	\$1,467,854
Paulding	1,564	105,631,279	\$26,408	\$924,062	\$1,994,213	\$2,944,683
Peach	594	27,037,161	\$6,759	\$393,526	\$459,632	\$859,917
Pickens	651	49,909,363	\$12,477	\$360,445	\$803,541	\$1,176,463
Pierce	1,458	55,669,024	\$13,917	\$597,417	\$929,673	\$1,541,007
Pike	1,681	74,539,105	\$18,635	\$1,041,609	\$1,212,677	\$2,272,921
Polk	1,197	42,654,954	\$10,664	\$471,806	\$690,285	\$1,172,755
Pulaski	622	14,029,474	\$3,507	\$193,466	\$195,837	\$392,810
Putnam	697	53,266,301	\$13,317	\$397,510	\$760,909	\$1,171,736
Quitman	288	10,489,486	\$2,622	\$166,993	\$168,283	\$337,898
Rabun	725	62,101,906	\$15,525	\$575,685	\$617,169	\$1,208,379
Randolph	1,133	50,643,543	\$12,661	\$895,797	\$891,833	\$1,800,291
Richmond	202	9,576,364	\$2,394	\$93,772	\$191,259	\$287,425
Rockdale	387	12,433,237	\$3,108	\$251,027	\$314,810	\$568,945
Schley	543	26,472,368	\$6,618	\$325,795	\$502,419	\$834,832
Screven	1,729	68,082,297	\$17,021	\$837,412	\$1,055,276	\$1,909,709
Seminole	867	80,632,180	\$20,158	\$1,108,128	\$1,312,289	\$2,440,575
Spalding	862	47,854,381	\$11,964	\$766,149	\$896,887	\$1,675,000
Stephens	665	21,282,087	\$5,321	\$285,393	\$420,321	\$711,035
Stewart	319	10,651,657	\$2,663	\$123,698	\$160,052	\$286,413
Sumter	1,235	57,132,723	\$14,283	\$755,580	\$1,001,708	\$1,771,571
Talbot	1,525	51,512,813	\$12,878	\$824,411	\$726,794	\$1,564,083
Taliaferro	638	15,499,364	\$3,875	\$321,955	\$278,989	\$604,819
Tattnall	1,720	49,906,179	\$12,477	\$747,595	\$676,279	\$1,436,351
Taylor	1,340	35,432,863	\$8,858	\$292,863	\$561,611	\$863,332
Telfair	1,376	36,104,969	\$9,026	\$591,724	\$560,205	\$1,160,955
Terrell	1,067	43,399,343	\$10,850	\$585,891	\$715,395	\$1,312,136

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
<b>Thomas</b>	1,343	160,269,939	\$40,067	\$1,289,541	\$2,348,928	\$3,678,536
<b>Tift</b>	1,065	63,638,197	\$15,910	\$775,304	\$1,143,197	\$1,934,411
<b>Toombs</b>	838	25,531,475	\$6,383	\$235,273	\$352,961	\$594,617
<b>Towns</b>	526	23,290,742	\$5,823	\$127,983	\$185,487	\$319,293
<b>Treutlen</b>	643	11,430,362	\$2,858	\$148,286	\$142,880	\$294,024
<b>Troup</b>	1,451	90,889,187	\$22,722	\$960,608	\$1,713,261	\$2,696,591
<b>Turner</b>	1,362	52,234,904	\$13,059	\$836,751	\$835,758	\$1,685,568
<b>Twiggs</b>	1,063	35,594,609	\$8,899	\$590,871	\$590,871	\$1,190,641
<b>Union</b>	1,329	111,506,988	\$27,877	\$656,553	\$1,314,333	\$1,998,763
<b>Upson</b>	1,432	41,912,377	\$10,478	\$409,065	\$644,612	\$1,064,155
<b>Walker</b>	1,270	43,336,638	\$10,834	\$372,768	\$754,231	\$1,137,833
<b>Walton</b>	1,218	68,670,177	\$17,168	\$812,034	\$1,500,508	\$2,329,710
<b>Ware</b>	840	18,910,918	\$4,728	\$298,793	\$322,620	\$626,141
<b>Warren</b>	774	26,446,445	\$6,612	\$342,693	\$513,061	\$862,366
<b>Washington</b>	1,530	45,044,017	\$11,261	\$436,837	\$771,919	\$1,220,017
<b>Wayne</b>	1,772	76,790,118	\$19,198	\$913,802	\$1,382,222	\$2,315,222
<b>Webster</b>	507	24,888,272	\$6,222	\$223,994	\$434,723	\$664,939
<b>Wheeler</b>	1,085	30,333,621	\$7,583	\$515,323	\$476,723	\$999,629
<b>White</b>	1,451	95,272,124	\$23,818	\$873,455	\$1,665,547	\$2,562,820
<b>Whitfield</b>	770	23,661,953	\$5,915	\$167,077	\$439,514	\$612,506
<b>Wilcox</b>	1,397	22,620,119	\$5,655	\$412,817	\$341,790	\$760,262
<b>Wilkes</b>	1,776	66,396,855	\$16,599	\$816,732	\$1,112,147	\$1,945,478
<b>Wilkinson</b>	1,039	38,217,501	\$9,554	\$475,426	\$751,356	\$1,236,336
<b>Worth</b>	2,097	183,252,310	\$45,813	\$2,301,649	\$2,840,411	\$5,187,873
<b>Total</b>	<b>191,566</b>	<b>9,589,463,083</b>	<b>\$2,397,366</b>	<b>\$102,369,132</b>	<b>\$160,685,771</b>	<b>\$265,452,269</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 2006.



**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 2006.





## 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 2015 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 9: 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
WORTH	\$268,223	\$9,176	\$259,047	\$331,008	\$11,323	\$319,685	\$604,570	\$20,499	\$584,071
MERIWETHER	\$288,746	\$53,757	\$234,989	\$406,984	\$73,094	\$333,890	\$701,014	\$126,851	\$574,163
WARE	\$231,432	(\$25,327)	\$256,759	\$249,888	(\$27,346)	\$277,234	\$484,982	(\$52,673)	\$537,655
HANCOCK	\$348,446	\$95,925	\$252,521	\$268,231	\$82,869	\$185,362	\$621,353	\$178,794	\$442,559
DOUGHERTY	\$297,407	\$121,710	\$175,698	\$435,579	\$178,254	\$257,325	\$738,890	\$299,964	\$438,926
LEE	\$355,873	\$187,921	\$167,952	\$448,449	\$231,504	\$216,945	\$810,598	\$419,425	\$391,173
TWIGGS	\$168,019	\$20,481	\$147,538	\$168,019	\$20,481	\$147,538	\$338,568	\$40,962	\$297,606
NEWTON	\$114,823		\$114,823	\$173,626		\$173,626	\$290,659	\$0	\$290,659
LOWNDES	\$164,117	\$95,082	\$69,035	\$349,357	\$158,224	\$191,133	\$518,731	\$253,306	\$265,425
SCHLEY	\$101,729	\$6,240	\$95,489	\$156,880	\$8,457	\$148,423	\$260,675	\$14,697	\$245,978

**Table 10: Forest Land Conservation Use Valuation Assessment for Tax Year 2015** 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	2	73,501	\$18.00	\$938.61	\$147.76	\$790.85	\$1,073.00	\$168.94	\$904.06	\$2,029.61	\$316.70	\$1,712.91
ATKINSON	17	843,174	\$211.00	\$14,638.34	\$15,235.61	(\$597.27)	\$12,488.00	\$12,997.79	(\$509.79)	\$27,337.34	\$28,233.40	(\$896.06)
BACON	17	1,002,860	\$251.00	\$13,672.99	\$1,907.19	\$11,765.80	\$15,043.00	\$2,098.28	\$12,944.72	\$28,966.99	\$4,005.47	\$24,961.52
BAKER	52	21,986,469	\$5,497.00	\$210,645.81	\$212,399.24	(\$1,753.43)	\$326,147.00	\$327,785.37	(\$1,638.37)	\$542,289.81	\$540,184.61	\$2,105.20
BALDWIN	37	2,213,090	\$553.00	\$21,798.94	\$27,139.96	(\$5,341.02)	\$37,755.00	\$47,005.86	(\$9,250.86)	\$60,106.94	\$74,145.82	(\$14,038.88)
BANKS	3	589,309	\$147.00	\$5,666.21	\$10,135.71	(\$4,469.50)	\$9,157.00	\$16,380.53	(\$7,223.53)	\$14,970.21	\$26,516.24	(\$11,546.03)
BARROW	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
BARTOW	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
BEN HILL	81	7,078,617	\$1,770.00	\$106,851.72	\$37,864.37	\$68,987.35	\$127,373.00	\$45,136.24	\$82,236.76	\$235,994.72	\$83,000.61	\$152,994.11
BERRIEN	45	7,946,961	\$1,987.00	\$132,793.72	\$68,815.17	\$63,978.55	\$112,036.00	\$58,058.43	\$53,977.57	\$246,816.72	\$126,873.60	\$119,943.12
BIBB	19	1,675,384	\$419.00	\$24,548.00	\$2,191.31	\$22,356.69	\$30,065.00	\$2,683.80	\$27,381.20	\$55,032.00	\$4,875.11	\$50,156.89
BLECKLEY	29	2,986,968	\$747.00	\$45,016.60	\$15,764.76	\$29,251.84	\$42,860.00	\$15,009.53	\$27,850.47	\$88,623.60	\$30,774.29	\$57,849.31
BRANTLEY	87	8,010,327	\$2,003.00	\$120,867.82	\$107,113.45	\$13,754.37	\$140,285.00	\$113,781.24	\$26,503.76	\$263,155.82	\$220,894.69	\$42,261.13
BROOKS	130	45,163,469	\$11,291.00	\$566,259.57	\$781,931.05	(\$215,671.48)	\$680,613.00	\$940,716.06	(\$260,103.06)	\$1,258,163.57	\$1,722,647.11	(\$464,483.54)
BRYAN	41	3,496,944	\$874.00	\$31,799.12	\$18,985.14	\$12,813.98	\$54,332.00	\$32,431.65	\$21,900.35	\$87,005.12	\$51,416.79	\$35,588.33
BULLOCH	21	1,360,241	\$340.00	\$16,785.37	\$12,084.49	\$4,700.88	\$14,008.00	\$9,644.09	\$4,363.91	\$31,133.37	\$21,728.58	\$9,404.79
BURKE	143	17,199,627	\$4,300.00	\$106,637.69	\$71,602.65	\$35,035.04	\$236,495.00	\$158,796.21	\$77,698.79	\$347,432.69	\$230,398.86	\$117,033.83
BUTTS	27	7,075,988	\$1,769.00	\$93,976.20	\$80,413.47	\$13,562.73	\$133,722.00	\$114,423.14	\$19,298.86	\$229,467.20	\$194,836.61	\$34,630.59
CALHOUN	70	16,824,371	\$4,206.00	\$219,363.83	\$318,728.56	(\$99,364.73)	\$297,606.00	\$433,725.88	(\$136,119.88)	\$521,175.83	\$752,454.44	(\$231,278.61)
CAMDEN	71	7,001,028	\$1,750.00	\$90,593.30	\$45,007.21	\$45,586.09	\$112,016.00	\$55,650.34	\$56,365.66	\$204,359.30	\$100,657.55	\$103,701.75
CANDLER	33	2,205,573	\$551.00	\$26,475.70	\$28,901.95	(\$2,426.25)	\$28,646.00	\$30,421.78	(\$1,775.78)	\$55,672.70	\$59,323.73	(\$3,651.03)
CARROLL	8	535,080	\$134.00	\$4,502.28	\$3,185.12	\$1,317.16	\$10,434.00	\$7,381.73	\$3,052.27	\$15,070.28	\$10,566.85	\$4,503.43
CATOOSA	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
CHARLTON	44	6,530,551	\$1,633.00	\$123,819.25	\$189,494.09	(\$65,674.84)	\$113,958.00	\$174,402.52	(\$60,444.52)	\$239,410.25	\$363,896.61	(\$124,486.36)
CHATHAM	19	7,120,760	\$1,780.00	\$82,194.56	\$57,786.36	\$24,408.20	\$118,425.00	\$83,257.81	\$35,167.19	\$202,399.56	\$141,044.17	\$61,355.39
CHATTAHOOCHEE	10	809,234	\$202.00	\$6,986.93	\$3,835.87	\$3,151.06	\$13,797.00	\$7,574.89	\$6,222.11	\$20,985.93	\$11,410.76	\$9,575.17
CHATTOOGA	25	2,985,651	\$746.00	\$36,401.06		\$36,401.06	\$42,175.00		\$42,175.00	\$79,322.06	\$0.00	\$79,322.06
CHEROKEE	4	1,477,920	\$369.00	\$8,453.70	\$6,957.58	\$1,496.12	\$28,746.00	\$23,658.22	\$5,087.78	\$37,568.70	\$30,615.80	\$6,952.90
CLARKE	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
CLAY	42	2,055,293	\$514.00	\$35,221.56	\$54,974.28	(\$19,752.72)	\$27,091.00	\$44,326.73	(\$17,235.73)	\$62,826.56	\$99,301.01	(\$36,474.45)
CLAYTON	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
CLINCH	106	43,756,931	\$10,939.00	\$479,269.67	\$480,520.34	(\$1,250.68)	\$805,128.00	\$807,590.30	(\$2,462.30)	\$1,295,336.67	\$1,288,110.64	\$7,226.02
COBB	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
COFFEE	34	6,997,945	\$1,749.00	\$54,723.93	\$37,580.10	\$17,143.83	\$113,094.00	\$77,663.95	\$35,430.05	\$169,566.93	\$115,244.05	\$54,322.88
COLQUITT	49	6,192,485	\$1,548.00	\$90,125.43	\$65,801.11	\$24,324.32	\$63,764.00	\$46,554.49	\$17,209.51	\$155,437.43	\$112,355.60	\$43,081.83
COLUMBIA	477	15,251,080	\$3,813.00	\$99,986.08	\$58,993.06	\$40,993.02	\$279,095.00	\$168,630.58	\$110,464.42	\$382,894.08	\$227,623.64	\$155,270.44
COOK	25	3,886,176	\$972.00	\$46,245.49	\$21,615.67	\$24,629.82	\$66,318.00	\$29,181.16	\$37,136.84	\$113,535.49	\$50,796.83	\$62,738.66
COWETA	29	1,313,201	\$328.00	\$8,333.71	\$10,134.52	(\$1,800.81)	\$24,412.00	\$29,690.57	(\$5,278.57)	\$33,073.71	\$39,825.09	(\$6,751.38)
CRAWFORD	112	4,430,541	\$1,108.00	\$55,514.68	\$121,292.79	(\$65,778.11)	\$70,889.00	\$153,969.49	(\$83,080.49)	\$127,511.68	\$275,262.28	(\$147,750.60)
CRISP	55	3,484,607	\$871.00	\$42,205.56	\$18,157.64	\$24,047.92	\$60,806.00	\$26,160.08	\$34,645.92	\$103,882.56	\$44,317.72	\$59,564.84
DADE	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
DAWSON	3	1,176,921	\$294.00	\$9,577.78	\$10,459.40	(\$881.62)	\$19,414.00	\$21,201.55	(\$1,787.55)	\$29,285.78	\$31,660.95	(\$2,375.17)

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
DECATUR	181	29,585,358	\$7,396.00	\$330,892.49	\$597,371.66	(\$266,479.17)	\$457,893.00	\$753,782.09	(\$295,889.09)	\$796,181.49	\$1,351,153.75	(\$554,972.26)
DEKALB	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
DODGE	84	4,159,929	\$1,040.00	\$48,072.17	\$54,129.16	(\$6,056.99)	\$58,239.00	\$65,577.04	(\$7,338.04)	\$107,351.17	\$119,706.20	(\$12,355.03)
DOOLY	90	9,067,016	\$2,267.00	\$163,704.72	\$51,402.15	\$112,302.57	\$148,735.00	\$46,701.79	\$102,033.21	\$314,706.72	\$98,103.94	\$216,602.78
DOUGHERTY	49	23,615,013	\$5,904.00	\$297,407.47	\$121,709.79	\$175,697.68	\$435,579.00	\$178,254.49	\$257,324.51	\$738,890.47	\$299,964.28	\$438,926.19
DOUGLAS	1	558,947	\$140.00	\$6,600.61	\$3,708.84	\$2,891.77	\$11,794.00	\$6,234.27	\$5,559.73	\$18,534.61	\$9,943.11	\$8,591.50
EARLY	297	28,682,517	\$7,171.00	\$316,913.62	\$442,556.83	(\$125,643.21)	\$473,262.00	\$661,551.00	(\$188,289.00)	\$797,346.62	\$1,104,107.83	(\$306,761.21)
ECHOLS	43	1,271,441	\$318.00	\$19,707.34	\$34,360.65	(\$14,653.31)	\$25,049.00	\$34,622.03	(\$9,573.03)	\$45,074.34	\$68,982.68	(\$23,908.34)
EFFINGHAM	76	13,020,954	\$3,255.00	\$108,555.69	\$30,229.64	\$78,326.05	\$213,999.00	\$59,592.67	\$154,406.33	\$325,809.69	\$89,822.31	\$235,987.38
ELBERT	24	3,823,293	\$956.00	\$43,734.65	\$45,926.08	(\$2,191.43)	\$64,465.00	\$67,694.69	(\$3,229.69)	\$109,155.65	\$113,620.77	(\$4,465.12)
EMANUEL	153	10,938,892	\$2,735.00	\$117,746.50	\$126,121.92	(\$8,375.42)	\$150,235.00	\$162,047.38	(\$11,812.38)	\$270,716.50	\$288,169.30	(\$17,452.80)
EVANS	13	999,491	\$250.00	\$9,791.75	\$8,285.05	\$1,506.70	\$13,993.00	\$11,704.22	\$2,288.78	\$24,034.75	\$19,989.27	\$4,045.48
FANNIN	2	697,645	\$174.00	\$3,344.51	\$2,825.22	\$519.29	\$9,000.00	\$7,602.29	\$1,397.71	\$12,518.51	\$10,427.51	\$2,091.00
FAYETTE	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
FLOYD	76	4,895,783	\$1,224.00	\$46,999.76	\$25,880.52	\$21,119.24	\$90,964.00	\$50,089.58	\$40,874.42	\$139,187.76	\$75,970.10	\$63,217.66
FORSYTH	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
FRANKLIN	3	34,074	\$9.00	\$368.44	\$4,488.64	(\$4,120.20)	\$634.00	\$7,728.61	(\$7,094.61)	\$1,011.44	\$12,217.25	(\$11,205.81)
FULTON	45	11,550,990	\$2,888.00	\$124,173.42	\$120,291.25	\$3,882.17	\$213,716.00	\$170,556.25	\$43,159.75	\$340,777.42	\$290,847.50	\$49,929.92
GILMER	5	1,551,334	\$388.00	\$12,384.30	\$20,317.00	(\$7,932.70)	\$25,783.00	\$48,355.79	(\$22,572.79)	\$38,555.30	\$68,672.79	(\$30,117.49)
GLASCOCK	52	2,374,946	\$594.00	\$29,069.34	\$75,546.61	(\$46,477.27)	\$38,925.00	\$101,269.16	(\$62,344.16)	\$68,588.34	\$176,815.77	(\$108,227.43)
GLYNN	73	9,018,273	\$2,255.00	\$51,160.66	\$25,580.33	\$25,580.33	\$145,708.00	\$72,854.13	\$72,853.87	\$199,123.66	\$98,434.46	\$100,689.20
GORDON	9	2,605,719	\$651.00	\$25,874.79	\$14,399.97	\$11,474.82	\$52,114.00	\$29,002.96	\$23,111.04	\$78,639.79	\$43,402.93	\$35,236.86
GRADY	51	13,033,833	\$3,258.00	\$172,893.80	\$114,759.11	\$58,134.69	\$185,080.00	\$124,100.45	\$60,979.55	\$361,231.80	\$238,859.56	\$122,372.24
GREENE	101	12,089,734	\$3,022.00	\$71,414.06	\$81,775.83	(\$10,361.77)	\$160,781.00	\$184,109.84	(\$23,328.84)	\$235,217.06	\$265,885.67	(\$30,668.61)
GWINNETT	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
HABERSHAM	4	1,555,640	\$389.00	\$16,550.45	\$10,301.88	\$6,248.57	\$22,541.00	\$14,030.86	\$8,510.14	\$39,480.45	\$24,332.74	\$15,147.71
HALL	2	3,143,498	\$786.00	\$18,027.96	\$11,138.56	\$6,889.40	\$59,098.00	\$34,964.92	\$24,133.08	\$77,911.96	\$46,103.48	\$31,808.48
HANCOCK	204	18,702,477	\$4,676.00	\$348,445.85	\$95,925.16	\$252,520.69	\$268,231.00	\$82,868.68	\$185,362.32	\$621,352.85	\$178,793.84	\$442,559.01
HARALSON	39	4,665,435	\$1,166.00	\$57,944.50	\$58,203.05	(\$258.55)	\$78,519.00	\$78,869.35	(\$350.35)	\$137,629.50	\$137,072.40	\$557.10
HARRIS	111	19,586,635	\$4,897.00	\$120,261.96	\$149,287.23	(\$29,025.27)	\$363,528.00	\$435,461.61	(\$71,933.61)	\$488,686.96	\$584,748.84	(\$96,061.88)
HART	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
HEARD	61	8,123,498	\$2,031.00	\$56,377.08	\$48,608.38	\$7,768.70	\$127,076.00	\$111,037.61	\$16,038.39	\$185,484.08	\$159,645.99	\$25,838.09
HENRY	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
HOUSTON	48	8,372,928	\$2,093.00	\$83,310.63	\$65,658.07	\$17,652.56	\$111,695.00	\$88,028.01	\$23,666.99	\$197,098.63	\$153,686.08	\$43,412.55
IRWIN	29	2,042,590	\$511.00	\$25,279.09	\$12,609.94	\$12,669.15	\$32,048.00	\$15,986.59	\$16,061.41	\$57,838.09	\$28,596.53	\$29,241.56
JACKSON	1	177,195	\$44.00	\$1,718.79	\$1,235.90	\$482.89	\$3,390.00	\$2,437.52	\$952.48	\$5,152.79	\$3,673.42	\$1,479.37
JASPER	82	15,641,328	\$3,910.00	\$272,878.61	\$669,974.18	(\$397,095.57)	\$297,029.00	\$730,278.93	(\$433,249.93)	\$573,817.61	\$1,400,253.11	(\$826,435.50)
JEFF DAVIS	59	5,951,216	\$1,488.00	\$91,529.70	\$6,402.52	\$85,127.18	\$75,878.00	\$5,307.68	\$70,570.32	\$168,895.70	\$11,710.20	\$157,185.50
JEFFERSON	113	10,595,841	\$2,649.00	\$160,018.39	\$225,026.88	(\$65,008.49)	\$156,479.00	\$220,921.93	(\$64,442.93)	\$319,146.39	\$445,948.81	(\$126,802.42)
JENKINS	99	14,485,522	\$3,621.00	\$154,922.66	\$167,892.72	(\$12,970.06)	\$223,092.00	\$242,217.72	(\$19,125.72)	\$381,635.66	\$410,110.44	(\$28,474.78)
JOHNSON	71	1,492,725	\$373.00	\$22,263.86	\$83,138.51	(\$60,874.65)	\$21,510.00	\$80,873.14	(\$59,363.14)	\$44,146.86	\$164,011.65	(\$119,864.79)
JONES	94	17,298,819	\$4,325.00	\$280,188.97	\$177,631.69	\$102,557.28	\$307,711.00	\$177,760.10	\$129,950.90	\$592,224.97	\$355,391.79	\$236,833.18

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
LAMAR	26	4,128,931	\$1,032.00	\$47,532.25	\$25,410.64	\$22,121.61	\$77,277.00	\$36,897.53	\$40,379.47	\$125,841.25	\$62,308.17	\$63,533.08
LANIER	35	6,483,055	\$1,621.00	\$102,613.80	\$90,163.89	\$12,449.91	\$109,849.00	\$96,915.44	\$12,933.56	\$214,083.80	\$187,079.33	\$27,004.47
LAURENS	80	3,778,314	\$945.00	\$27,014.95	\$22,730.08	\$4,284.87	\$55,477.00	\$46,677.73	\$8,799.27	\$83,436.95	\$69,407.81	\$14,029.14
LEE	81	25,102,122	\$6,276.00	\$355,872.78	\$187,920.69	\$167,952.09	\$448,449.00	\$231,504.18	\$216,944.82	\$810,597.78	\$419,424.87	\$391,172.91
LIBERTY	37	4,532,143	\$1,133.00	\$62,724.36	\$92,034.15	(\$29,309.79)	\$71,970.00	\$98,071.69	(\$26,101.69)	\$135,827.36	\$190,105.84	(\$54,278.48)
LINCOLN	30	955,621	\$239.00	\$9,738.73	\$10,089.43	(\$350.70)	\$19,342.00	\$16,842.44	\$2,499.56	\$29,319.73	\$26,931.87	\$2,387.86
LONG	86	11,294,309	\$2,824.00	\$177,207.69	\$166,817.34	\$10,390.35	\$170,352.00	\$140,487.83	\$29,864.17	\$350,383.69	\$307,305.17	\$43,078.52
LOWNDES	43	21,029,871	\$5,257.00	\$164,117.39	\$95,082.20	\$69,035.19	\$349,357.00	\$158,224.17	\$191,132.83	\$518,731.39	\$253,306.37	\$265,425.02
LUMPKIN	3	2,449,172	\$612.00	\$26,113.07	\$35,509.40	(\$9,396.33)	\$41,217.00	\$56,048.36	(\$14,831.36)	\$67,942.07	\$91,557.76	(\$23,615.69)
MACON	49	3,372,017	\$843.00	\$34,492.36	\$43,228.04	(\$8,735.68)	\$60,467.00	\$74,703.24	(\$14,236.24)	\$95,802.36	\$117,931.28	(\$22,128.92)
MADISON	6	840,568	\$210.00	\$8,980.63	\$6,923.86	\$2,056.77	\$14,281.00	\$11,010.52	\$3,270.48	\$23,471.63	\$17,934.38	\$5,537.25
MARION	200	23,589,923	\$5,897.00	\$171,192.07	\$209,807.40	(\$38,615.33)	\$383,619.00	\$416,228.10	(\$32,609.10)	\$560,708.07	\$626,035.50	(\$65,327.43)
MCDUFFIE	66	8,823,146	\$2,206.00	\$68,820.54	\$40,625.06	\$28,195.48	\$151,670.00	\$89,531.38	\$62,138.62	\$222,696.54	\$130,156.44	\$92,540.10
MCINTOSH	31	8,136,339	\$2,034.00	\$80,476.53	(\$541.51)	\$81,018.04	\$127,602.00	(\$858.61)	\$128,460.61	\$210,112.53	(\$1,400.12)	\$211,512.65
MERIWETHER	100	21,136,529	\$5,284.00	\$288,746.37	\$53,757.14	\$234,989.23	\$406,984.00	\$73,094.13	\$333,889.87	\$701,014.37	\$126,851.27	\$574,163.10
MILLER	35	2,361,144	\$590.00	\$40,021.89	\$30,222.16	\$9,799.73	\$47,915.00	\$34,993.51	\$12,921.49	\$88,526.89	\$65,215.67	\$23,311.22
MITCHELL	38	3,495,113	\$874.00	\$69,517.80	\$35,418.34	\$34,099.46	\$57,613.00	\$29,353.24	\$28,259.76	\$128,004.80	\$64,771.58	\$63,233.22
MONROE	120	13,979,553	\$3,495.00	\$151,426.52	\$416,591.01	(\$265,164.49)	\$214,139.00	\$589,275.00	(\$375,136.00)	\$369,060.52	\$1,005,866.01	(\$636,805.49)
MONTGOMERY	42	2,544,211	\$636.00	\$34,595.91	\$26,744.87	\$7,851.04	\$34,192.00	\$26,432.15	\$7,759.85	\$69,423.91	\$53,177.02	\$16,246.89
MORGAN	116	21,068,774	\$5,267.00	\$238,287.83	\$771,861.24	(\$533,573.41)	\$325,218.00	\$1,054,010.04	(\$728,792.04)	\$568,772.83	\$1,825,871.28	(\$1,257,098.45)
MURRAY	7	1,849,651	\$462.00	\$13,324.89	\$9,122.22	\$4,202.67	\$28,670.00	\$19,627.22	\$9,042.78	\$42,456.89	\$28,749.44	\$13,707.45
MUSCOGEE	1	27,456	\$7.00	\$327.00	\$153.75	\$173.25	\$642.00	\$320.82	\$321.18	\$976.00	\$474.57	\$501.43
NEWTON	16	8,839,400	\$2,210.00	\$114,823.35		\$114,823.35	\$173,626.00		\$173,626.00	\$290,659.35	\$0.00	\$290,659.35
OCONEE	2	333,835	\$83.00	\$2,232.02	\$3,242.03	(\$1,010.01)	\$5,675.00	\$8,243.27	(\$2,568.27)	\$7,990.02	\$11,485.30	(\$3,495.28)
OGLETHORPE	114	5,499,278	\$1,375.00	\$41,904.50	\$65,006.30	(\$23,101.80)	\$120,621.00	\$162,607.40	(\$41,986.40)	\$163,900.50	\$227,613.70	(\$63,713.20)
PAULDING	2	746,398	\$187.00	\$6,529.49	\$7,716.68	(\$1,187.19)	\$14,091.00	\$22,316.66	(\$8,225.66)	\$20,807.49	\$30,033.34	(\$9,225.85)
PEACH	7	872,805	\$218.00	\$12,703.68	\$11,764.56	\$939.12	\$14,838.00	\$13,740.81	\$1,097.19	\$27,759.68	\$25,505.37	\$2,254.31
PICKENS	10	4,497,513	\$1,124.00	\$32,481.04	\$21,935.51	\$10,545.53	\$72,410.00	\$48,900.82	\$23,509.18	\$106,015.04	\$70,836.33	\$35,178.71
PIERCE	29	1,838,169	\$460.00	\$19,705.17	\$13,102.98	\$6,602.19	\$30,697.00	\$20,412.29	\$10,284.71	\$50,862.17	\$33,515.27	\$17,346.90
PIKE	19	4,490,000	\$1,123.00	\$62,743.45	\$48,385.03	\$14,358.42	\$73,048.00	\$53,519.92	\$19,528.08	\$136,914.45	\$101,904.95	\$35,009.50
POLK	27	2,363,346	\$591.00	\$26,140.97	\$19,357.83	\$6,783.14	\$38,246.00	\$28,321.84	\$9,924.16	\$64,977.97	\$47,679.67	\$17,298.30
PULASKI	19	1,520,339	\$380.00	\$20,965.48	\$16,472.50	\$4,492.98	\$21,222.00	\$16,674.37	\$4,547.63	\$42,567.48	\$33,146.87	\$9,420.61
PUTNAM	50	7,636,231	\$1,909.00	\$56,932.67	\$58,749.89	(\$1,817.22)	\$109,084.00	\$112,619.31	(\$3,535.31)	\$167,925.67	\$171,369.20	(\$3,443.53)
QUITMAN	124	13,362,837	\$3,341.00	\$212,736.37	\$394,969.04	(\$182,232.68)	\$214,380.00	\$350,004.56	(\$135,624.56)	\$430,457.37	\$744,973.60	(\$314,516.24)
RABUN	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
RANDOLPH	145	13,212,858	\$3,303.00	\$233,615.26	\$263,050.09	(\$29,434.83)	\$232,678.00	\$281,742.94	(\$49,064.94)	\$469,596.26	\$544,793.03	(\$75,196.77)
RICHMOND	13	1,682,964	\$421.00	\$16,479.90	\$9,756.84	\$6,723.06	\$33,612.00	\$18,430.30	\$15,181.70	\$50,512.90	\$28,187.14	\$22,325.76
ROCKDALE	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
SCHLEY	60	8,265,961	\$2,066.00	\$101,729.18	\$6,240.12	\$95,489.06	\$156,880.00	\$8,456.89	\$148,423.11	\$260,675.18	\$14,697.01	\$245,978.17
SCREVEN	168	14,254,903	\$3,564.00	\$175,335.46	\$260,311.91	(\$84,976.45)	\$220,951.00	\$328,810.54	(\$107,859.54)	\$399,850.46	\$589,122.45	(\$189,271.99)
SEMINOLE	32	12,208,665	\$3,052.00	\$167,783.68	\$152,556.29	\$15,227.39	\$198,696.00	\$181,717.42	\$16,978.58	\$369,531.68	\$334,273.71	\$35,257.97
SPALDING	11	288,276	\$72.00	\$4,615.30	\$3,307.95	\$1,307.35	\$5,403.00	\$3,872.43	\$1,530.57	\$10,090.30	\$7,180.38	\$2,909.92

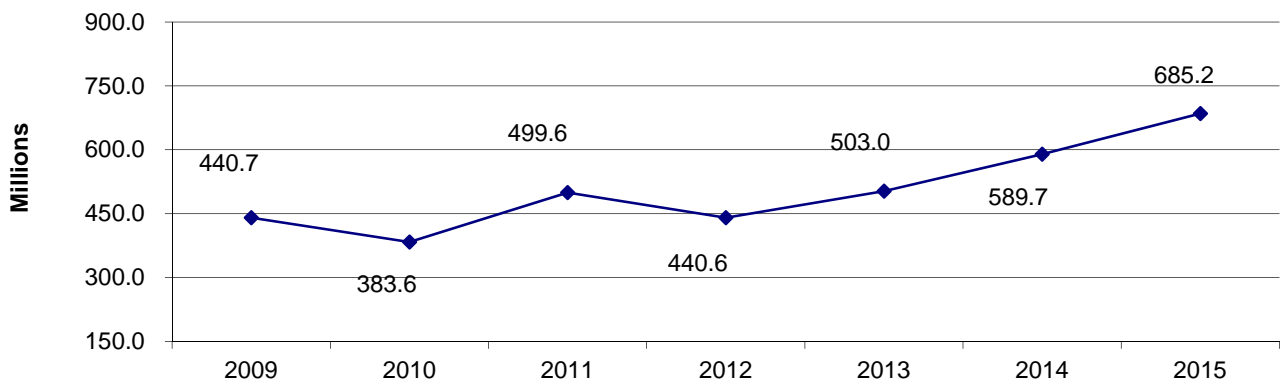
County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
STEPHENS	1	301,932	\$75.00	\$4,048.91	\$3,674.33	\$374.58	\$5,963.00	\$5,479.98	\$483.02	\$10,086.91	\$9,154.31	\$932.60
STEWART	282	16,526,300	\$4,132.00	\$191,919.92	\$187,896.05	\$4,023.87	\$248,324.00	\$243,341.50	\$4,982.50	\$444,375.92	\$431,237.55	\$13,138.37
SUMTER	101	11,253,090	\$2,813.00	\$148,822.12	\$90,627.70	\$58,194.42	\$197,300.00	\$120,149.37	\$77,150.63	\$348,935.12	\$210,777.07	\$138,158.05
TALBOT	206	12,616,212	\$3,154.00	\$201,909.90	\$275,387.45	(\$73,477.55)	\$178,002.00	\$243,423.95	(\$65,421.95)	\$383,065.90	\$518,811.40	(\$135,745.50)
TALIAFERRO	150	10,051,241	\$2,513.00	\$208,556.05	\$524,636.02	(\$316,079.97)	\$180,922.00	\$454,807.67	(\$273,885.67)	\$391,991.05	\$979,443.69	(\$587,452.64)
TATTNALL	51	4,814,406	\$1,204.00	\$72,119.91	\$57,170.56	\$14,949.35	\$65,240.00	\$51,716.84	\$13,523.16	\$138,563.91	\$108,887.40	\$29,676.51
TAYLOR	93	4,099,344	\$1,025.00	\$33,860.58	\$87,725.50	(\$53,864.92)	\$64,975.00	\$169,125.05	(\$104,150.05)	\$99,860.58	\$256,850.55	(\$156,989.97)
TELFAIR	132	9,917,464	\$2,479.00	\$162,537.32	\$95,903.94	\$66,633.38	\$153,879.00	\$91,466.17	\$62,412.83	\$318,895.32	\$187,370.11	\$131,525.21
TERRELL	107	6,672,959	\$1,668.00	\$90,084.95	\$76,501.84	\$13,583.11	\$109,997.00	\$93,931.98	\$16,065.02	\$201,749.95	\$170,433.82	\$31,316.13
THOMAS	138	77,954,298	\$19,489.00	\$626,557.32	\$740,203.98	(\$113,646.66)	\$1,143,278.00	\$1,341,270.54	(\$197,992.54)	\$1,789,324.32	\$2,081,474.52	(\$292,150.20)
TIFT	4	1,007,216	\$252.00	\$12,270.91	\$7,830.21	\$4,440.70	\$18,094.00	\$11,545.75	\$6,548.25	\$30,616.91	\$19,375.96	\$11,240.95
TOOMBS	49	4,950,673	\$1,238.00	\$45,620.48	\$9,773.46	\$35,847.02	\$68,976.00	\$14,793.21	\$54,182.79	\$115,834.48	\$24,566.67	\$91,267.81
TOWNS	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
TREUTLEN	71	5,815,587	\$1,454.00	\$75,445.61	\$123,097.09	(\$47,651.48)	\$72,695.00	\$119,094.20	(\$46,399.20)	\$149,594.61	\$242,191.29	(\$92,596.68)
TROUP	75	13,521,409	\$3,380.00	\$142,907.92	\$112,598.51	\$30,309.41	\$254,879.00	\$208,168.09	\$46,710.91	\$401,166.92	\$320,766.60	\$80,400.32
TURNER	100	4,401,937	\$1,100.00	\$70,514.63	\$81,961.28	(\$11,446.65)	\$70,431.00	\$82,027.78	(\$11,596.78)	\$142,045.63	\$163,989.06	(\$21,943.43)
TWIGGS	115	10,121,629	\$2,530.00	\$168,019.04	\$20,480.96	\$147,538.08	\$168,019.00	\$20,480.96	\$147,538.04	\$338,568.04	\$40,961.92	\$297,606.12
UNION	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
UPSON	100	10,514,419	\$2,629.00	\$102,621.22	\$97,826.81	\$4,794.41	\$161,712.00	\$159,359.21	\$2,352.79	\$266,962.22	\$257,186.02	\$9,776.20
WALKER	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
WALTON	8	1,140,942	\$285.00	\$13,408.24	\$16,629.48	(\$3,221.24)	\$21,777.00	\$21,973.05	(\$196.05)	\$35,470.24	\$38,602.53	(\$3,132.29)
WARE	222	14,647,620	\$3,662.00	\$231,432.40	(\$25,326.59)	\$256,758.99	\$249,888.00	(\$27,346.31)	\$277,234.31	\$484,982.40	(\$52,672.90)	\$537,655.30
WARREN	162	11,918,361	\$2,980.00	\$154,438.32	\$169,775.15	(\$15,336.84)	\$231,216.00	\$228,385.18	\$2,830.82	\$388,634.32	\$398,160.33	(\$9,526.01)
WASHINGTON	173	15,622,443	\$3,906.00	\$151,506.35	\$252,257.51	(\$100,751.16)	\$267,722.00	\$445,788.12	(\$178,066.12)	\$423,134.35	\$698,045.63	(\$274,911.28)
WAYNE	159	40,861,172	\$10,215.00	\$486,247.95	\$857,266.41	(\$371,018.46)	\$735,501.00	\$1,319,494.70	(\$583,993.70)	\$1,231,963.95	\$2,176,761.11	(\$944,797.16)
WEBSTER	95	8,741,713	\$2,185.00	\$78,675.08	\$134,922.02	(\$56,246.94)	\$152,692.00	\$254,292.13	(\$101,600.13)	\$233,552.08	\$389,214.15	(\$155,662.07)
WHEELER	62	5,034,588	\$1,259.00	\$85,396.68	\$81,233.80	\$4,162.88	\$79,124.00	\$75,704.14	\$3,419.86	\$165,779.68	\$156,937.94	\$8,841.74
WHITE	0	0	\$0.00	\$0.00		\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
WHITFIELD	2	788,708	\$197.00	\$5,569.07	\$5,003.41	\$565.66	\$14,793.00	\$10,356.91	\$4,436.09	\$20,559.07	\$15,360.32	\$5,198.75
WILCOX	56	3,234,496	\$809.00	\$59,029.55	\$16,307.45	\$42,722.10	\$48,873.00	\$13,501.68	\$35,371.32	\$108,711.55	\$29,809.13	\$78,902.42
WILKES	180	12,969,398	\$3,242.00	\$159,396.04	\$235,530.08	(\$76,134.04)	\$217,237.00	\$322,172.63	(\$104,935.63)	\$379,875.04	\$557,702.71	(\$177,827.67)
WILKINSON	57	5,715,071	\$1,429.00	\$71,095.48	\$39,439.33	\$31,656.15	\$112,358.00	\$62,329.36	\$50,028.64	\$184,882.48	\$101,768.69	\$83,113.79
WORTH	37	21,355,335	\$5,339.00	\$268,223.01	\$9,175.51	\$259,047.50	\$331,008.00	\$11,323.28	\$319,684.72	\$604,570.01	\$20,498.79	\$584,071.22
<b>Total</b>	<b>9,480</b>	<b>1,217,610,509</b>	<b>\$304,404.00</b>	<b>\$14,348,257.06</b>	<b>\$14,892,964.10</b>	<b>(\$544,707.04)</b>	<b>\$19,950,374.00</b>	<b>\$20,410,573.61</b>	<b>(\$460,199.61)</b>	<b>\$34,603,035.06</b>	<b>\$35,303,537.71</b>	<b>(\$700,502.65)</b>

## Taxation of Standing Timber

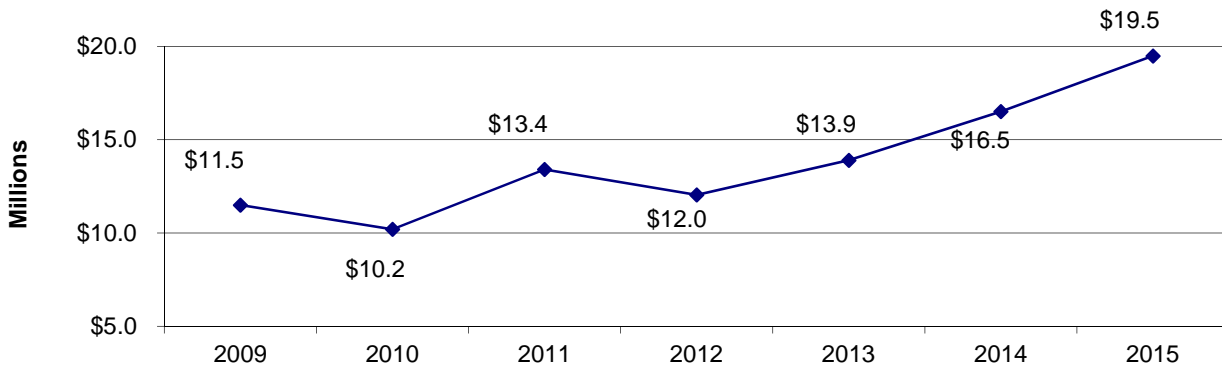
For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of fair market value. It is subject to taxation even if the land underneath is exempt unless taxation has been prohibited by federal law or treaty.

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 2009.



**Figure 22: County and School Revenue from Timber** shows the trend in value and revenue since 2009.





**Table 11: 2014 Timber Revenue Reported on 2015 Tax Digests** shows the timber revenue for 2014 which was reported on the 2015 tax digest.

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Appling	19,576	14,647,034	\$3,662.00	\$187,043.00	\$213,847.00	\$404,552.00
Atkinson	60,258	9,559,031	\$2,390.00	\$165,954.00	\$141,579.00	\$309,923.00
Bacon	88,805	6,220,860	\$1,555.00	\$84,815.00	\$93,313.00	\$179,683.00
Baker	24,432	3,647,641	\$912.00	\$34,930.00	\$54,109.00	\$89,951.00
Baldwin	1,851	1,314,403	\$329.00	\$12,947.00	\$22,424.00	\$35,700.00
Banks	2,629	820,171	\$205.00	\$7,886.00	\$12,745.00	\$20,836.00
Barrow	40	37,653	\$9.00	\$356.00	\$697.00	\$1,062.00
Bartow	7,966	1,719,151	\$430.00	\$15,490.00	\$33,008.00	\$48,928.00
Ben Hill	13,980	5,257,906	\$1,314.00	\$79,368.00	\$94,611.00	\$175,293.00
Berrien	9,950	4,706,991	\$1,177.00	\$78,654.00	\$66,359.00	\$146,190.00
Bibb	230	441,200	\$110.00	\$6,464.00	\$7,917.00	\$14,491.00
Bleckley	7,814	2,680,587	\$670.00	\$40,399.00	\$38,464.00	\$79,533.00
Brantley	29,185	10,455,922	\$2,614.00	\$157,769.00	\$177,573.00	\$337,956.00
Brooks	9,516	3,919,599	\$980.00	\$49,144.00	\$59,068.00	\$109,192.00
Bryan	14,812	7,290,057	\$1,823.00	\$66,704.00	\$113,266.00	\$181,793.00
Bulloch	22,568	11,760,255	\$2,940.00	\$145,122.00	\$115,815.00	\$263,877.00
Burke	523,191	12,347,573	\$3,087.00	\$76,574.00	\$169,779.00	\$249,440.00
Butts	6,783	771,322	\$193.00	\$10,244.00	\$14,576.00	\$25,013.00
Calhoun	5,050	5,034,898	\$1,259.00	\$65,657.00	\$89,062.00	\$155,978.00
Camden	32,481	18,390,671	\$4,598.00	\$237,976.00	\$294,251.00	\$536,825.00
Candler	20,282	4,623,471	\$1,156.00	\$55,500.00	\$60,050.00	\$116,706.00
Carroll	95,534	3,782,932	\$946.00	\$31,830.00	\$73,767.00	\$106,543.00
Catoosa	265	91,404	\$23.00	\$603.00	\$1,709.00	\$2,335.00
Charlton	0	21,007,273	\$5,252.00	\$398,298.00	\$366,577.00	\$770,127.00
Chatham	1,105	3,297,767	\$824.00	\$38,066.00	\$54,845.00	\$93,735.00
Chattahoochee	2,204	474,033	\$119.00	\$4,093.00	\$8,082.00	\$12,294.00
Chattooga	3,561	2,165,192	\$541.00	\$26,398.00	\$30,586.00	\$57,525.00
Cherokee	2,467	666,872	\$167.00	\$3,815.00	\$12,971.00	\$16,953.00
Clarke	0	93,758	\$23.00	\$1,308.00	\$1,875.00	\$3,206.00
Clay	25,060	2,388,725	\$597.00	\$40,936.00	\$31,486.00	\$73,019.00
Clayton	158	8,978	\$2.00	\$142.00	\$171.00	\$315.00

<b>County</b>	<b>Acres</b>	<b>Assessed Value</b>	<b>State Revenue</b>	<b>County Revenue</b>	<b>School Revenue</b>	<b>Total Revenue</b>
Clinch	46,228	23,468,662	\$5,867.00	\$257,052.00	\$431,823.00	\$694,742.00
Cobb	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Coffee	31,399	10,012,686	\$2,503.00	\$78,299.00	\$161,815.00	\$242,617.00
Colquitt	14,305	3,298,021	\$825.00	\$48,020.00	\$33,960.00	\$82,805.00
Columbia	6,710	1,501,243	\$375.00	\$9,611.00	\$27,473.00	\$37,459.00
Cook	2,264	2,452,544	\$613.00	\$29,185.00	\$39,400.00	\$69,198.00
Coweta	19,232	3,263,216	\$816.00	\$22,583.00	\$60,663.00	\$84,062.00
Crawford	23,653	5,998,548	\$1,500.00	\$75,162.00	\$95,977.00	\$172,639.00
Crisp	1,308	1,615,045	\$404.00	\$19,561.00	\$28,183.00	\$48,148.00
Dade	549	702,726	\$176.00	\$5,779.00	\$10,599.00	\$16,554.00
Dawson	0	5,273	\$1.00	\$43.00	\$87.00	\$131.00
Decatur	20,452	8,642,291	\$2,161.00	\$96,707.00	\$133,757.00	\$232,625.00
Dekalb	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Dodge	33,997	7,552,675	\$1,888.00	\$87,279.00	\$105,737.00	\$194,904.00
Dooly	10,804	4,043,010	\$1,011.00	\$72,997.00	\$66,322.00	\$140,330.00
Dougherty	15,931	2,214,783	\$554.00	\$27,893.00	\$40,852.00	\$69,299.00
Douglas	162	24,000	\$6.00	\$283.00	\$476.00	\$765.00
Early	20,116	6,218,771	\$1,555.00	\$68,711.00	\$102,610.00	\$172,876.00
Echols	67,533	8,916,324	\$2,229.00	\$138,203.00	\$138,667.00	\$279,099.00
Effingham	18,706	10,997,540	\$2,749.00	\$91,686.00	\$180,745.00	\$275,180.00
Elbert	8,727	1,921,445	\$480.00	\$21,979.00	\$32,397.00	\$54,856.00
Emanuel	51,328	11,137,075	\$2,784.00	\$119,879.00	\$152,957.00	\$275,620.00
Evans	349,890	2,329,732	\$582.00	\$22,748.00	\$32,616.00	\$55,946.00
Fannin	1,654	259,428	\$65.00	\$1,244.00	\$3,347.00	\$4,656.00
Fayette	0	71,608	\$18.00	\$370.00	\$1,432.00	\$1,820.00
Floyd	11,836	5,506,263	\$1,377.00	\$52,860.00	\$102,306.00	\$156,543.00
Forsyth	0	64,605	\$16.00	\$300.00	\$1,118.00	\$1,434.00
Franklin	2,594	940,764	\$235.00	\$10,172.00	\$17,515.00	\$27,922.00
Fulton	0	149,517	\$37.00	\$1,570.00	\$2,766.00	\$4,373.00
Gilmer	0	650,702	\$163.00	\$4,544.00	\$10,815.00	\$15,522.00
Glascokk	5,101	3,914,095	\$979.00	\$47,909.00	\$64,152.00	\$113,040.00
Glynn	14,771	7,447,357	\$1,862.00	\$42,249.00	\$120,327.00	\$164,438.00
Gordon	697	1,542,299	\$386.00	\$15,315.00	\$30,846.00	\$46,547.00
Grady	13,541	1,286,968	\$322.00	\$17,072.00	\$18,275.00	\$35,669.00

<b>County</b>	<b>Acres</b>	<b>Assessed Value</b>	<b>State Revenue</b>	<b>County Revenue</b>	<b>School Revenue</b>	<b>Total Revenue</b>
<b>Greene</b>	14,627	5,414,601	\$1,354.00	\$31,984.00	\$72,009.00	\$105,347.00
<b>Gwinnett</b>	0	84,570	\$21.00	\$611.00	\$968.00	\$1,600.00
<b>Habersham</b>	0	217,017	\$54.00	\$2,309.00	\$3,145.00	\$5,508.00
<b>Hall</b>	7,326	516,433	\$129.00	\$2,962.00	\$7,339.00	\$10,430.00
<b>Hancock</b>	30,641	8,607,234	\$2,152.00	\$144,438.00	\$123,445.00	\$270,035.00
<b>Haralson</b>	4,983	3,013,903	\$753.00	\$37,433.00	\$50,724.00	\$88,910.00
<b>Harris</b>	15,191	7,144,477	\$1,786.00	\$43,867.00	\$127,958.00	\$173,611.00
<b>Hart</b>	423	520,742	\$130.00	\$2,712.00	\$7,141.00	\$9,983.00
<b>Heard</b>	11,380	3,287,449	\$822.00	\$22,815.00	\$51,426.00	\$75,063.00
<b>Henry</b>	467	1,962,026	\$491.00	\$26,404.00	\$39,241.00	\$66,136.00
<b>Houston</b>	5,302	1,369,348	\$342.00	\$13,625.00	\$18,267.00	\$32,234.00
<b>Irwin</b>	13,880	2,981,706	\$745.00	\$36,902.00	\$46,783.00	\$84,430.00
<b>Jackson</b>	3,476	900,217	\$225.00	\$9,137.00	\$12,542.00	\$21,904.00
<b>Jasper</b>	7,339	3,554,015	\$889.00	\$62,003.00	\$67,491.00	\$130,383.00
<b>Jeff Davis</b>	20,999	6,837,638	\$1,709.00	\$105,163.00	\$87,180.00	\$194,052.00
<b>Jefferson</b>	57,117	8,510,970	\$2,128.00	\$128,533.00	\$125,690.00	\$256,351.00
<b>Jenkins</b>	27,504	6,376,076	\$1,594.00	\$68,192.00	\$98,198.00	\$167,984.00
<b>Johnson</b>	7,787	5,584,599	\$1,396.00	\$83,294.00	\$80,474.00	\$165,164.00
<b>Jones</b>	8,269	2,210,289	\$553.00	\$35,800.00	\$35,365.00	\$71,718.00
<b>Lamar</b>	6,467	1,991,109	\$498.00	\$22,922.00	\$33,283.00	\$56,703.00
<b>Lanier</b>	7,361	2,810,389	\$703.00	\$44,483.00	\$47,619.00	\$92,805.00
<b>Laurens</b>	28,118	13,451,509	\$3,363.00	\$96,178.00	\$197,509.00	\$297,050.00
<b>Lee</b>	17,436	1,757,679	\$439.00	\$24,919.00	\$30,698.00	\$56,056.00
<b>Liberty</b>	12,935	3,808,592	\$952.00	\$52,711.00	\$60,480.00	\$114,143.00
<b>Lincoln</b>	3,269	976,483	\$244.00	\$9,952.00	\$16,612.00	\$26,808.00
<b>Long</b>	30,361	13,263,486	\$3,316.00	\$208,104.00	\$178,832.00	\$390,252.00
<b>Lowndes</b>	14,453	6,150,252	\$1,538.00	\$47,996.00	\$103,575.00	\$153,109.00
<b>Lumpkin</b>	44,588	98,287	\$25.00	\$1,048.00	\$1,654.00	\$2,727.00
<b>Macon</b>	16,654	4,047,214	\$1,012.00	\$41,399.00	\$72,575.00	\$114,986.00
<b>Madison</b>	0	1,145,278	\$286.00	\$12,236.00	\$19,458.00	\$31,980.00
<b>Marion</b>	11,832	5,351,741	\$1,338.00	\$38,838.00	\$77,970.00	\$118,146.00
<b>McDuffie</b>	7,364	3,615,760	\$904.00	\$28,203.00	\$62,155.00	\$91,262.00
<b>McIntosh</b>	13,496	12,921,118	\$3,230.00	\$127,803.00	\$202,642.00	\$333,675.00
<b>Meriwether</b>	13,029	3,362,823	\$841.00	\$45,940.00	\$62,464.00	\$109,245.00

<b>County</b>	<b>Acres</b>	<b>Assessed Value</b>	<b>State Revenue</b>	<b>County Revenue</b>	<b>School Revenue</b>	<b>Total Revenue</b>
Miller	3,914	1,327,751	\$332.00	\$22,506.00	\$26,058.00	\$48,896.00
Mitchell	18,200	4,411,462	\$1,103.00	\$87,744.00	\$72,719.00	\$161,566.00
Monroe	14,068	4,978,630	\$1,245.00	\$53,929.00	\$76,263.00	\$131,437.00
Montgomery	13,373	4,084,475	\$1,021.00	\$55,541.00	\$54,891.00	\$111,453.00
Morgan	6,088	2,060,804	\$515.00	\$23,308.00	\$31,811.00	\$55,634.00
Murray	550	142,939	\$36.00	\$1,030.00	\$2,216.00	\$3,282.00
Muscogee	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Newton	2,023	946,374	\$237.00	\$12,294.00	\$18,927.00	\$31,458.00
Oconee	1,949	792,139	\$198.00	\$5,296.00	\$13,466.00	\$18,960.00
Oglethorpe	23,386	7,075,730	\$1,769.00	\$53,917.00	\$134,043.00	\$189,729.00
Paulding	1,561	292,950	\$73.00	\$1,912.00	\$5,531.00	\$7,516.00
Peach	1,375	578,070	\$145.00	\$8,414.00	\$9,827.00	\$18,386.00
Pickens	18,278	836,332	\$209.00	\$6,040.00	\$13,465.00	\$19,714.00
Pierce	14,386	7,922,865	\$1,981.00	\$84,933.00	\$132,312.00	\$219,226.00
Pike	0	1,208,387	\$302.00	\$16,886.00	\$18,678.00	\$35,866.00
Polk	4,319	1,495,428	\$374.00	\$16,541.00	\$24,201.00	\$41,116.00
Pulaski	6,413	1,494,750	\$374.00	\$20,613.00	\$20,865.00	\$41,852.00
Putnam	0	2,981,051	\$745.00	\$22,116.00	\$42,584.00	\$65,445.00
Quitman	8,226	3,347,994	\$837.00	\$53,300.00	\$47,029.00	\$101,166.00
Rabun	165	56,134	\$14.00	\$520.00	\$558.00	\$1,092.00
Randolph	22,706	6,918,215	\$1,730.00	\$110,138.00	\$121,830.00	\$233,698.00
Richmond	2,534	1,267,000	\$317.00	\$12,406.00	\$25,305.00	\$38,028.00
Rockdale	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Schley	9,248	3,296,067	\$824.00	\$40,565.00	\$54,975.00	\$96,364.00
Screven	18,727	17,338,920	\$4,335.00	\$213,269.00	\$268,753.00	\$486,357.00
Seminole	6,880	3,818,492	\$955.00	\$52,478.00	\$62,146.00	\$115,579.00
Spalding	0	1,455,865	\$364.00	\$23,308.00	\$27,286.00	\$50,958.00
Stephens	644	359,077	\$90.00	\$4,815.00	\$7,092.00	\$11,997.00
Stewart	14,704	7,553,959	\$1,888.00	\$87,724.00	\$113,506.00	\$203,118.00
Sumter	14,708	5,296,389	\$1,324.00	\$70,045.00	\$92,862.00	\$164,231.00
Talbot	5,671	2,479,967	\$620.00	\$39,689.00	\$34,990.00	\$75,299.00
Taliaferro	6,070	2,918,411	\$730.00	\$60,528.00	\$52,531.00	\$113,789.00
Tattnall	0	7,619,498	\$1,905.00	\$114,140.00	\$103,252.00	\$219,297.00
Taylor	11,038	3,876,011	\$969.00	\$32,016.00	\$61,435.00	\$94,420.00

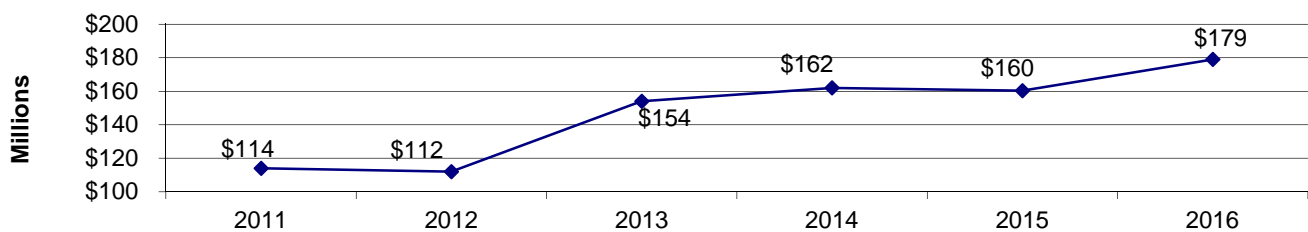
County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Telfair	16,228	12,139,178	\$3,035.00	\$198,949.00	\$188,351.00	\$390,335.00
Terrell	1,618	869,872	\$217.00	\$11,743.00	\$14,339.00	\$26,299.00
Thomas	12,012	2,907,123	\$727.00	\$23,374.00	\$42,512.00	\$66,613.00
Tift	966,740	1,564,132	\$391.00	\$19,056.00	\$28,098.00	\$47,545.00
Toombs	25,598	7,468,793	\$1,867.00	\$68,824.00	\$103,436.00	\$174,127.00
Towns	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Treutlen	72,057	4,491,113	\$1,123.00	\$58,263.00	\$56,139.00	\$115,525.00
Troup	129,896	4,025,973	\$1,006.00	\$41,049.00	\$75,890.00	\$117,945.00
Turner	4,515	2,786,526	\$697.00	\$44,637.00	\$44,584.00	\$89,918.00
Twiggs	15,992	8,188,446	\$2,047.00	\$135,928.00	\$135,928.00	\$273,903.00
Union	811	69,325	\$17.00	\$408.00	\$817.00	\$1,242.00
Upson	11,788	2,971,384	\$743.00	\$29,001.00	\$45,700.00	\$75,444.00
Walker	1,245	472,005	\$118.00	\$4,055.00	\$8,215.00	\$12,388.00
Walton	809	401,359	\$100.00	\$4,758.00	\$7,726.00	\$12,584.00
Ware	19,560	11,168,498	\$2,792.00	\$176,463.00	\$190,535.00	\$369,790.00
Warren	15,711	5,378,912	\$1,345.00	\$69,700.00	\$93,593.00	\$164,638.00
Washington	86,385	13,740,360	\$3,435.00	\$133,254.00	\$235,469.00	\$372,158.00
Wayne	0	16,961,052	\$4,240.00	\$201,837.00	\$305,299.00	\$511,376.00
Webster	12,317	5,335,732	\$1,334.00	\$48,022.00	\$90,489.00	\$139,845.00
Wheeler	0	8,261,180	\$2,065.00	\$140,126.00	\$129,833.00	\$272,024.00
White	327	62,440	\$16.00	\$572.00	\$1,092.00	\$1,680.00
Whitfield	559	388,574	\$97.00	\$2,744.00	\$7,288.00	\$10,129.00
Wilcox	20,604	6,261,116	\$1,565.00	\$114,265.00	\$94,605.00	\$210,435.00
Wilkes	52,224	8,529,928	\$2,132.00	\$104,833.00	\$142,876.00	\$249,841.00
Wilkinson	13,162	5,514,078	\$1,379.00	\$68,595.00	\$108,407.00	\$178,381.00
Worth	19,023	3,360,226	\$840.00	\$42,204.00	\$52,084.00	\$95,128.00
<b>Total</b>	<b>4,039,700</b>	<b>\$685,167,037</b>	<b>\$171,297.00</b>	<b>\$8,423,287.00</b>	<b>\$10,902,221.00</b>	<b>\$19,496,805.00</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.

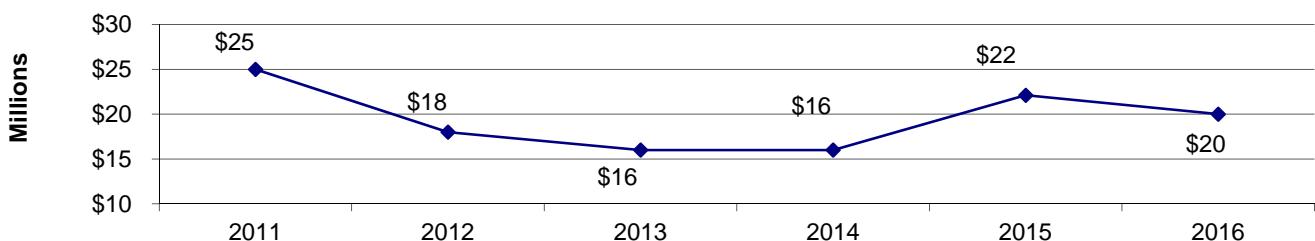
### Unclaimed Property Receipts

For Fiscal Year 2016 the program received over \$179 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 2016, the program returned over \$20 million dollars and 87,355 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).