



2/14/2018

# Georgia Department of Revenue

Property Tax Administration  
2017 Annual Report





Lynnette T. Riley  
Commissioner

State of Georgia  
**Department of Revenue**

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February 14, 2018

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

Members of the General Assembly and Others:

This report has been developed by the Department of Revenue for the purpose of fulfilling the Commissioner's responsibility to provide the General Assembly with the impact of Property Tax Administration and continued enactment of laws created by legislation and administered by the Georgia Department of Revenue.

The information contained in this report is provided pursuant to the requirements of O.C.G.A. §§ 48-5-349.5, 48-5-7.1, 48-5-7.4 and 48-5-7.7. It is hoped that this document will enhance understanding of Property Tax Administration in Georgia.

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

Respectfully submitted,

Lynnette T. Riley  
State Revenue Commissioner



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# Highlights of the Annual Report

## Digest Review

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

O.C.G.A. 48-5-8 was amended in 2010 so that over five years between 2011 and 2016 the state levy phased-out. Beginning in calendar year 2016, the state levy for ad valorem purpose is zero.

In addition, for tax year 2016, the statutory deadline for submitting the annual property tax digests changed from August 1<sup>st</sup> to September 1<sup>st</sup> (See O.C.G.A. 48-5-205). For 2015, forty (40) counties submitted their 2015 tax digest by the August 1<sup>st</sup> deadline. For 2016, eighty-six (86) out of 159 counties submitted their 2016 digest by the September 1<sup>st</sup> deadline. The Department continues to encourage counties to achieve compliance with the law governing the digest submission due date.

- Of the 53 counties falling in the 2016 digest review year and which underwent extensive review, 4 county ad valorem tax digests failed to meet state standards for approval. None of the 2016 review-year digests were subject to the \$5.00 per parcel penalty.
- Of the other 106 non-review counties examined in 2016, no county ad valorem tax digest failed to have an acceptable overall average **assessment ratio**<sup>1</sup> compared to one failure in 2015.
- Assessed values increased from \$373.1 billion in 2015 to \$387.6 billion in 2016 or a 3.9% increase from the values reported in 2015. The 2016 average millage rate of 28.56 increased from the 2015 average millage rate of 28.53.
- 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 completed Performance Review 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 39.5% in 2016 to 41.6% for tax year 2017.
- Equalization ratios for eleven (11) of the 159 counties were proposed at a ratio less than 40% for tax year 2017.
- Figure 14 reflects the growth in the Public Utility Digest since 2011.
- A chart showing the trend of the state proposed average equalization ratio for public utility property since 2011 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 2016 is 194,175 representing the elimination of approximately \$9.5 billion in value and total tax shift of approximately \$263 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 2016; 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 2016 digests decreased from \$685.2 million in 2014 to \$670.7 million in 2015, a 2.1% value decrease. The revenue decreased 2.5% from \$19.5 million to \$19 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, uncashed checks, 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. § 48-5-342** 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.

**O.C.G.A. § 48-5-349.5** requires 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.

O.C.G.A. 48-5-304 prohibits the Commissioner from approving any digest where the value in dispute exceeds certain stated thresholds or where evidence exists that the county substantially failed to comply with laws regarding valuation of property.

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 her 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%.

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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 2016 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 2016 review year indicated that while four counties were deficient, no county was subject to the \$5 per parcel penalty for failure to correct prior digest deficiencies.

The review of the 106 non-review year counties resulted no county being assessed state tax.

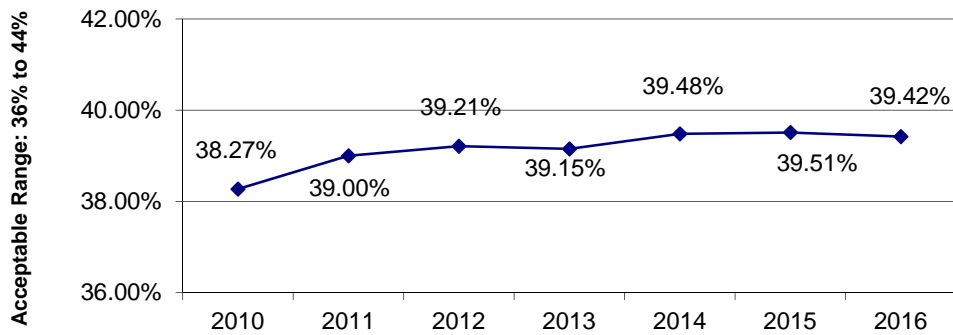
**Table 1: Review Year Counties Cited for Deficiencies**

COUNTY	\$5 PARCEL PENALTY	STATE LEVY
Barrow		
Coffee		
Fulton		
Meriwether		

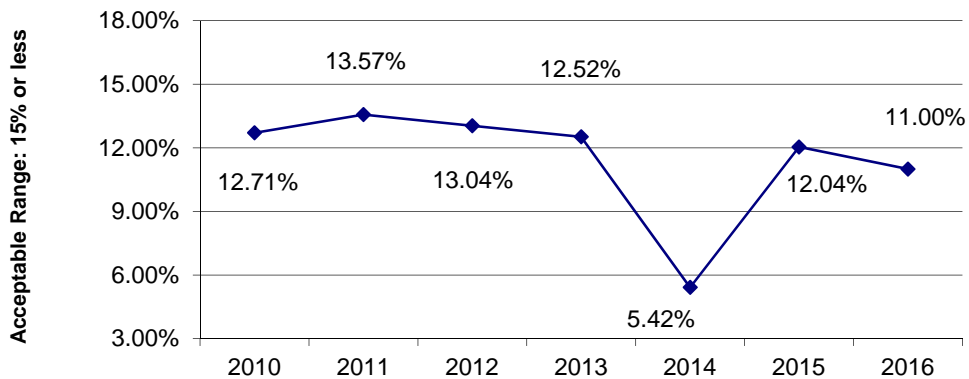
**Table 2: Non-Review Year Counties Assessed Additional State Tax**

COUNTY	ADDITIONAL STATE TAX
None	

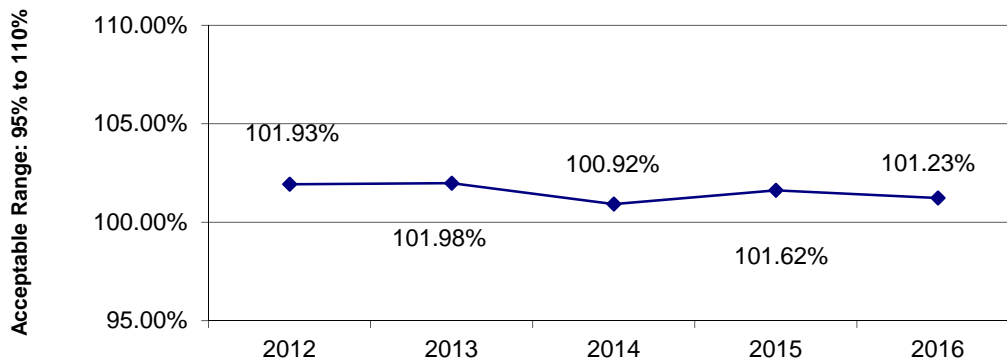
**Figure 1: Average Level of Assessment** shows the average Median Ratio from 2010 to 2016.



**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.



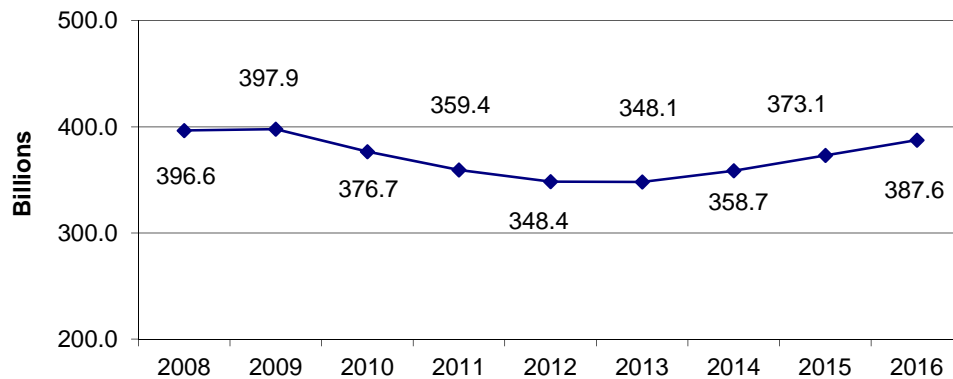




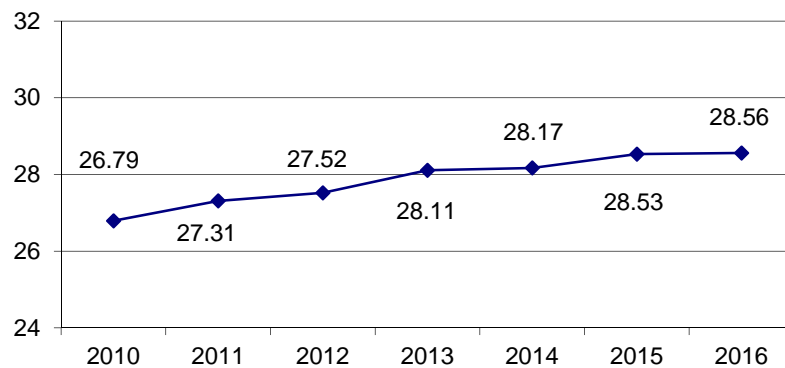
## Value and Revenue

Since the implementation of the current digest review procedures, counties have been performing either total or partial revaluations or updates to property valuations to conform to the state standards for acceptable digests. Property values increased from 2001 to 2008 between 6 and 9 percent annually. Assessed values decreased from 2010 to 2013 and appear to have recovered to near 2008 levels by digest year 2016.

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



**Figure 5: Average Millage Rate** shows the average millage rate since 2010.



**Table 3: 2017 Property Tax Mill Rates** shows the unincorporated mill rates that include county, school, fire and special tax district mill rates.

COUNTY	CY2014	CY2015	CY2016	CY2017
Appling	27.940	27.890	27.844	27.844
Atkinson	32.272	32.222	32.172	32.172
Bacon	27.734	28.684	28.726	28.727
Baker	24.789	24.460	24.841	24.586
Baldwin	27.000	26.960	26.910	25.510
Banks	23.591	25.204	25.136	24.434
Barrow	31.352	30.301	30.152	29.116
Bartow	29.180	28.260	28.210	28.000
Ben Hill	32.720	33.139	33.242	34.795
Berrien	30.810	30.858	30.808	31.710
Bibb	32.697	32.647	34.597	37.466
Bleckley	29.514	29.470	29.414	29.386
Brantley	33.996	33.902	33.096	32.977
Brooks	28.060	28.051	28.997	29.206
Bryan	24.787	24.737	24.640	24.361
Bulloch	20.838	22.688	22.594	22.025
Burke	22.870	22.820	22.520	22.372
Butts	33.381	33.229	31.773	30.973
Calhoun	30.753	30.775	31.730	31.704
Camden	28.860	29.660	30.610	30.610
Candler	26.038	25.988	26.159	26.825
Carroll	28.082	27.964	26.350	26.340
Catoosa	25.390	25.340	25.987	24.706
Charlton	37.019	36.460	36.420	36.400
Chatham	31.654	33.354	33.304	34.314
Chattahoochee	25.734	25.734	25.655	25.653
Chattooga	26.715	26.368	25.573	29.040
Cherokee	29.458	29.400	29.113	28.812
Clarke	34.050	34.000	33.950	33.950
Clay	28.735	30.368	30.325	30.346
Clayton	34.773	35.007	35.691	35.691
Clinch	29.833	32.503	33.853	33.853
Cobb	29.710	29.460	28.750	28.750
Coffee	24.645	24.531	24.401	24.378
Colquitt	27.313	27.836	27.579	27.216
Columbia	27.327	26.987	26.937	27.937

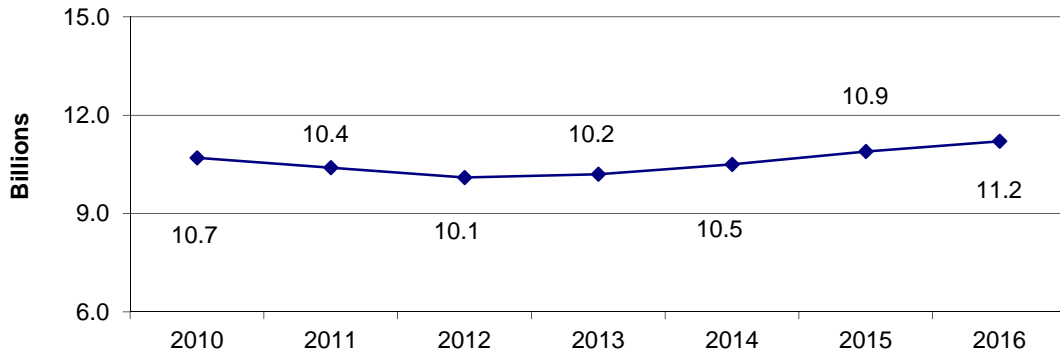
COUNTY	CY2014	CY2015	CY2016	CY2017
Cook	29.065	29.015	28.965	28.920
Coweta	28.690	28.470	28.555	29.310
Crawford	28.630	28.580	30.030	30.030
Crisp	29.450	30.752	30.711	30.724
Dade	23.407	23.357	23.900	23.993
Dawson	25.484	24.684	23.916	23.916
Decatur	27.750	31.810	31.378	31.288
Dekalb	45.290	44.590	44.190	44.090
Dodge	23.660	25.606	25.556	25.546
Dooly	33.809	34.509	34.459	34.459
Dougherty	39.711	40.273	40.206	40.175
Douglas	33.603	32.959	32.267	31.718
Early	27.740	27.599	26.650	25.750
Echols	33.735	35.251	34.647	34.633
Effingham	29.107	28.799	28.638	30.118
Elbert	28.325	29.350	29.351	31.418
Emanuel	26.318	26.787	28.836	28.770
Evans	22.430	23.814	25.679	25.273
Fannin	17.794	17.744	16.984	15.406
Fayette	30.888	30.307	29.543	29.095
Floyd	29.779	30.563	30.513	30.148
Forsyth	26.474	27.804	27.754	27.754
Franklin	27.108	29.731	29.181	27.931
Fulton	43.122	40.881	40.762	41.336
Gilmer	25.624	24.653	25.103	24.603
Glascocock	28.730	28.680	28.630	28.630
Glynn	24.100	24.050	24.000	26.110
Gordon	29.121	29.980	29.703	29.636
Grady	27.550	27.515	27.853	27.690
Greene	20.662	20.295	20.185	20.209
Gwinnett	34.100	35.479	35.026	35.360
Habersham	26.253	25.769	26.074	27.278
Hall	27.389	27.235	27.166	27.850
Hancock	32.871	33.023	31.237	31.198
Haralson	30.180	30.660	30.640	28.838
Harris	24.800	24.750	24.700	27.200
Hart	19.861	19.811	20.513	19.380
Heard	22.683	22.633	22.583	22.583
Henry	40.026	39.551	38.361	38.361
Houston	24.570	24.520	24.020	24.432
Irwin	29.116	29.066	29.016	31.516
Jackson	34.156	33.608	33.239	33.048
Jasper	37.536	37.486	35.537	35.504
Jeff Davis	28.230	28.180	28.380	28.880

COUNTY	CY2014	CY2015	CY2016	CY2017
Jefferson	29.642	29.920	30.882	34.026
Jenkins	26.196	26.146	25.578	25.675
Johnson	29.439	29.375	30.185	30.185
Jones	31.335	34.035	35.985	35.985
Lamar	29.348	30.278	30.308	30.311
Lanier	32.875	32.822	32.824	32.702
Laurens	22.425	21.883	21.874	21.848
Lee	32.206	32.092	31.916	31.916
Liberty	34.840	35.020	34.469	36.266
Lincoln	28.455	31.481	30.165	31.165
Long	29.310	30.823	30.778	31.795
Lowndes	27.508	26.952	28.135	28.063
Lumpkin	26.363	28.022	29.906	28.928
Macon	28.328	28.211	29.311	29.302
Madison	28.894	28.715	28.704	31.280
Marion	23.609	23.569	23.448	23.821
McDuffie	25.090	25.040	27.490	27.490
McIntosh	26.674	26.624	26.574	26.574
Meriwether	32.974	32.966	32.924	33.932
Miller	36.735	38.442	36.876	36.907
Mitchell	36.873	36.424	36.374	35.970
Monroe	25.273	26.200	27.631	29.065
Montgomery	27.064	27.087	27.844	29.699
Morgan	26.067	26.796	26.458	25.907
Murray	22.870	22.754	22.694	24.694
Muscogee	40.650	41.300	40.550	40.501
Newton	34.218	34.333	34.333	34.333
Oconee	24.286	23.736	23.686	23.686
Oglethorpe	27.114	29.604	29.526	30.193
Paulding	31.566	30.777	30.237	30.549
Peach	31.655	31.605	31.555	31.689
Pickens	23.420	23.372	23.930	23.553
Pierce	26.148	27.470	27.260	27.137
Pike	30.722	30.293	31.801	34.273
Polk	27.494	27.294	27.212	27.212
Pulaski	28.599	28.549	28.759	28.767
Putnam	21.785	21.754	22.572	22.546
Quitman	32.123	32.013	31.938	31.992
Rabun	19.360	19.258	18.852	18.800
Randolph	35.030	35.340	35.575	35.440
Richmond	32.780	32.734	32.468	32.438
Rockdale	46.040	45.560	45.510	45.510
Schley	31.380	31.336	31.286	31.286
Screven	26.850	28.683	29.579	29.886

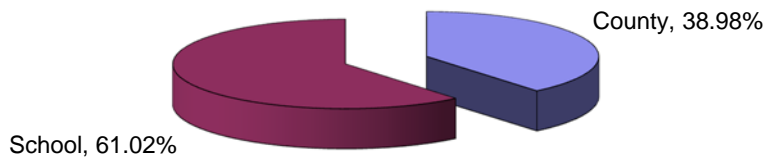
COUNTY	CY2014	CY2015	CY2016	CY2017
Seminole	30.020	30.801	30.459	31.779
Spalding	39.750	38.972	37.840	37.174
Stephens	33.760	33.210	31.710	32.210
Stewart	26.755	26.689	26.648	26.662
Sumter	30.858	30.808	31.478	31.449
Talbot	30.213	30.163	30.113	29.988
Taliaferro	38.722	38.790	38.583	38.596
Tattnall	28.472	28.581	28.372	27.723
Taylor	24.080	24.030	23.960	23.790
Telfair	31.636	31.955	31.858	31.991
Terrell	30.084	30.034	29.984	29.984
Thomas	24.648	24.539	24.139	23.962
Tift	30.564	30.499	30.491	30.461
Toombs	24.316	24.221	23.704	23.708
Towns	14.130	14.009	13.832	13.831
Treutlen	25.075	25.523	25.960	26.478
Troup	30.260	29.469	30.160	30.160
Turner	32.119	32.069	32.019	31.989
Twiggs	33.300	33.250	33.200	36.200
Union	17.781	17.725	17.575	17.566
Upson	34.240	34.190	34.180	33.620
Walker	25.229	26.046	24.469	26.460
Walton	35.382	34.757	33.955	33.265
Ware	32.863	32.910	32.603	32.694
Warren	32.458	32.408	32.358	30.358
Washington	26.208	27.385	26.836	30.328
Wayne	30.000	29.950	29.923	30.923
Webster	26.567	26.517	26.467	26.467
Wheeler	32.856	32.806	32.599	32.359
White	26.750	26.700	27.962	27.958
Whitfield	26.917	27.867	30.317	31.523
Wilcox	33.460	33.410	33.360	33.360
Wilkes	29.140	29.090	28.911	28.426
Wilkinson	32.200	32.150	32.082	34.440
Worth	28.701	28.701	28.651	28.651

Property tax continues to be the primary revenue source for local governments. Currently approximately \$11.2 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.

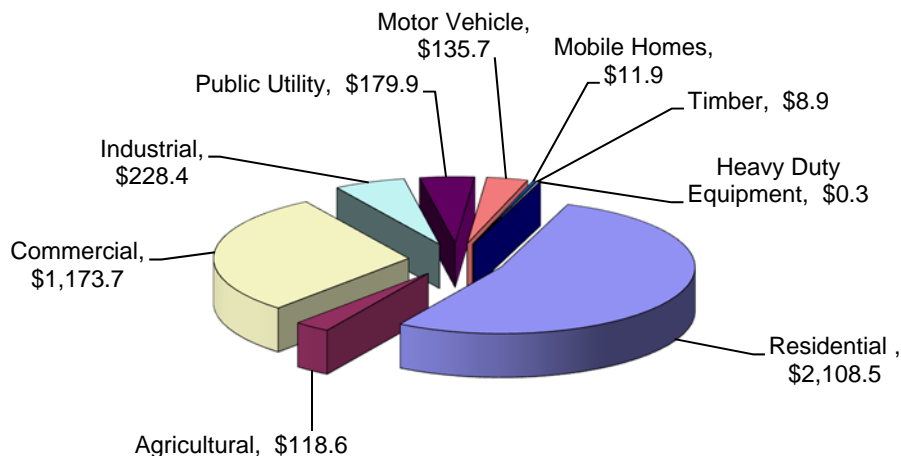
**Figure 6: Comparison of Total Revenue** shows the total revenues collected.



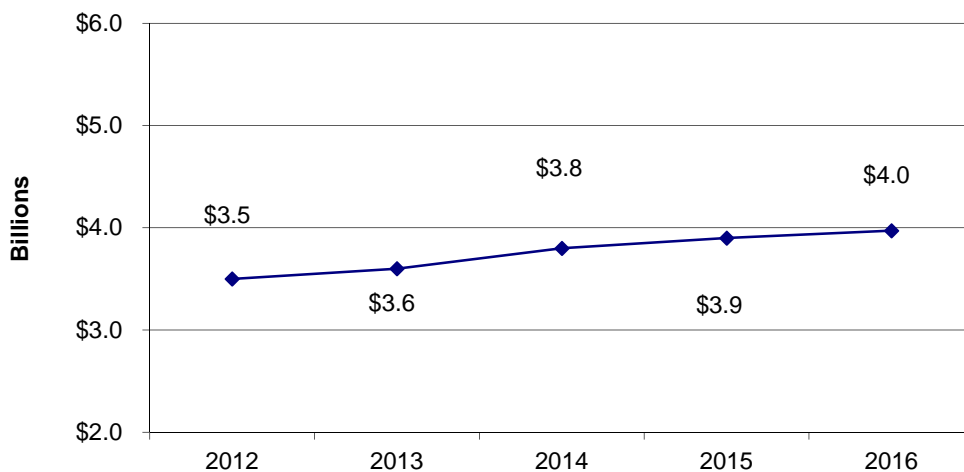
**Figure 7: 2016 Percentage of Total Revenue by Tax Type** shows the percentage of the total ad valorem taxes levied for state, county and school purposes.



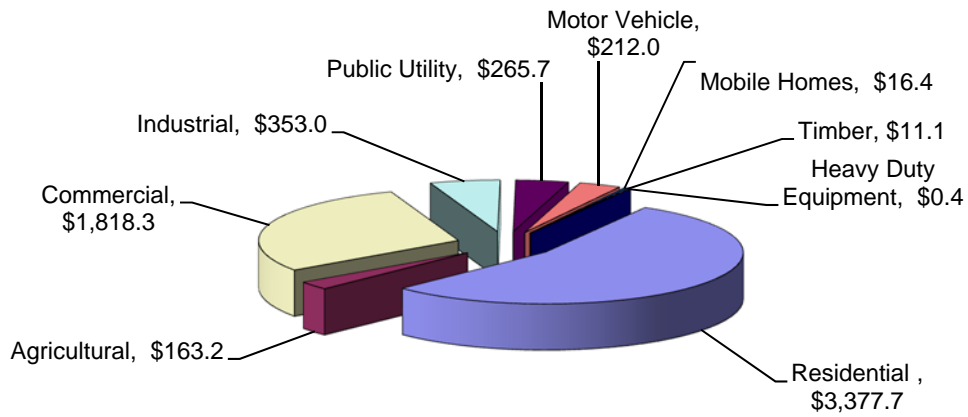
**Figure 8: 2016 County Tax Revenue by Property Class** shows the amount of tax revenue generated from the various classes of property for county tax purposes.



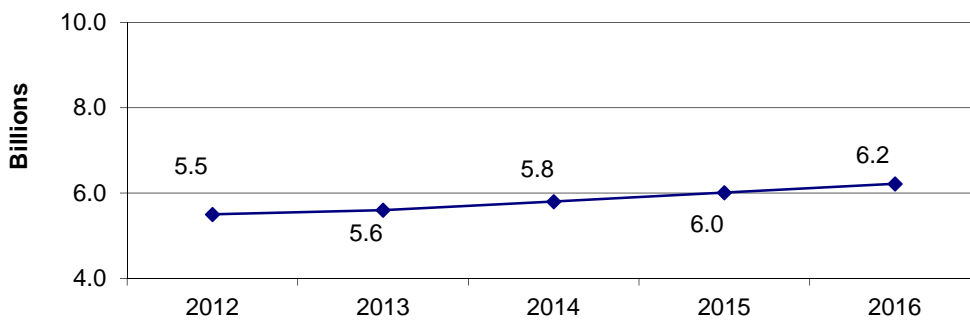
**Figure 9: Five-Year Comparison of County Tax Revenue** shows the amount of tax revenue levied for 2016 for county tax purposes and a five-year comparison.



**Figure 10: 2016 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.

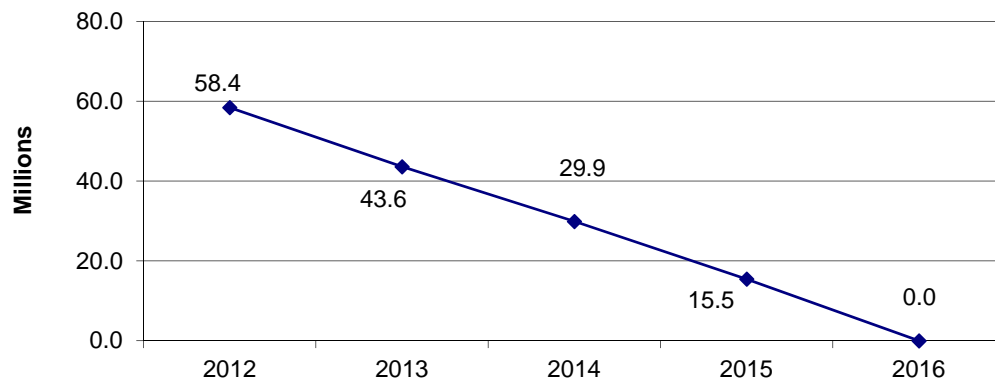




### Figure 12: 2016 State Tax Revenue by Property Class

The State has phased out the State's portion of property tax revenues which began descent in tax year 2011.

**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, can 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. Since 2000, 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.

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

2017	Fulton					
2016	Echols	Hart	Spalding			
2015						
2014	Candler	Wayne				
2013	Fannin					
2012	Floyd	Lincoln				
2011						
2010	Pierce					
2009	Camden	Jones	Effingham			
2008	Jefferson					
2007	Brantley	Crawford	Telfair			
2006	Bibb	Fulton	Habersham	Lamar	Morgan	Whitfield
2005	Charlton	Gilmer	Ware	Wheeler		
2004	Dade	Hart	Liberty	Madison		
2003	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 2016 digest was approved was comprised of Revenue Commissioner Lynnette T. Riley, State Auditor Greg Griffin, and Steve Stancil, Director of the State Properties Commission.

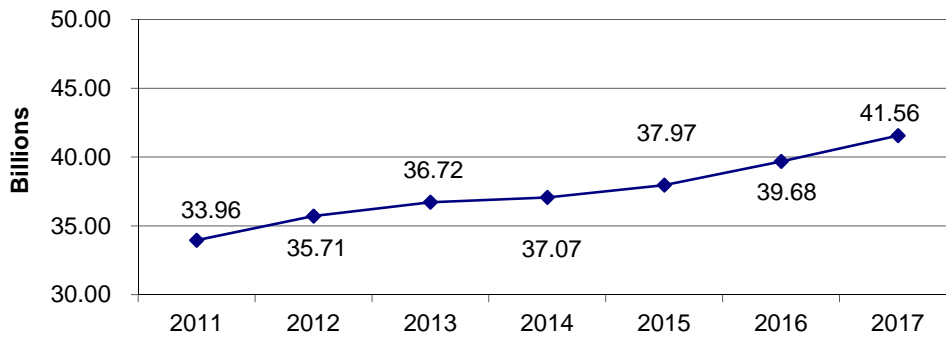
In determining each county's proposed assessed public utility values for 2016 the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on 2015 tax digest. This method ensures that proposed public utility values are set at 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.

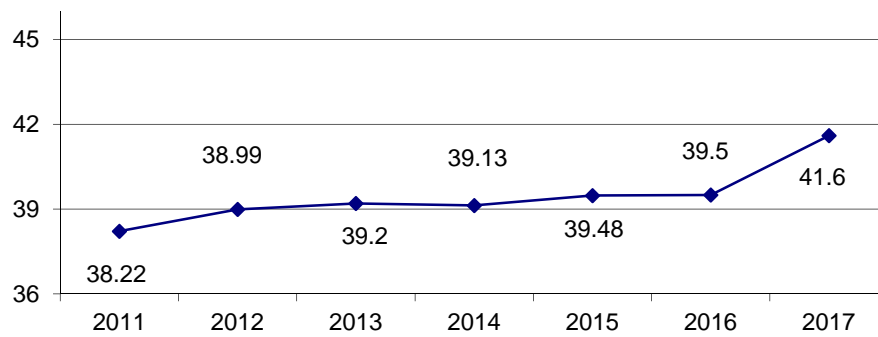
The Department continues to be engaged in litigation as a result of public utility companies appealing their valuations. Discussions with public utility industry representatives continue in an attempt to reach a mutual understanding of appraisal methodologies so as to reduce the number of appeals and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

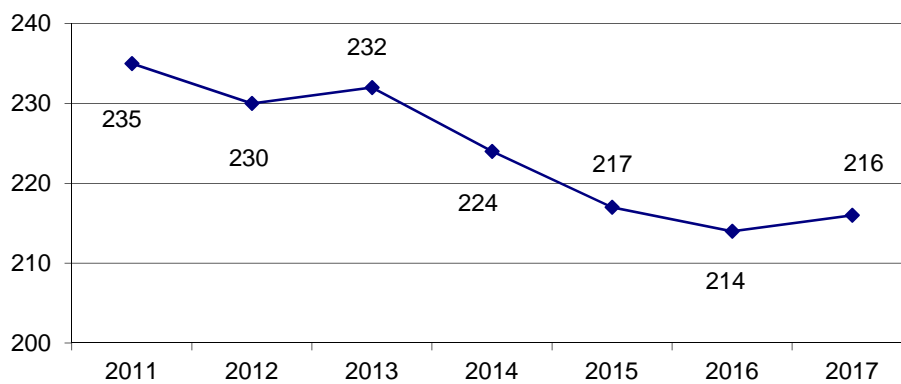
**Figure 14: Change in Public Utility Digest Value** shows the digest history since 2011.



**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 Ratios Used to Propose 2017 Public Utility Assessments** shows each county's proposed equalization ratio for assessment of the public utility properties.

Appling	38.91	Dade	40.16	Jefferson	39.26	Richmond	39.01
Atkinson	39.06	Dawson	39.99	Jenkins	40.45	Rockdale	39.09
Bacon	38.96	Decatur	40.10	Johnson	40.23	Schley	42.69
Baker	40.18	Dekalb	38.53	Jones	42.32	Screven	39.06
Baldwin	38.23	Dodge	39.13	Lamar	39.80	Seminole	40.55
Banks	40.02	Dooley	39.97	Lanier	42.85	Spalding	38.77
Barrow	35.50	Dougherty	40.35	Laurens	38.99	Stephens	41.58
Bartow	38.70	Douglas	39.89	Lee	38.75	Stewart	40.66
Ben Hill	40.23	Early	39.86	Liberty		Sumter	40.84
Berrien	38.53	Echols	39.21	Lincoln	37.99	Talbot	36.18
Bibb	40.32	Effingham	40.13	Long	40.89	Taliaferro	39.92
Bleckley	38.91	Elbert	40.02	Lowndes	38.61	Tattnall	38.07
Brantley	38.08	Emanuel	39.83	Lumpkin	39.28	Taylor	40.59
Brooks	39.57	Evans	39.85	Macon	37.55	Telfair	40.21
Bryan	39.31	Fannin	38.80	Madison	38.11	Terrell	41.07
Bulloch	39.09	Fayette	38.81	Marion	41.08	Thomas	39.06
Burke	39.46	Floyd	39.06	McDuffie	40.40	Tift	39.17
Butts	39.60	Forsyth	38.08	McIntosh	39.46	Toombs	40.42
Calhoun	40.26	Franklin	38.27	Meriwether	39.80	Towns	38.96
Camden	38.18	Fulton	36.05	Miller	41.34	Treutlen	40.33
Candler	39.50	Gilmer	38.73	Mitchell	39.23	Troup	39.30
Carroll	39.42	Glascok	40.07	Monroe	39.57	Turner	39.78
Catoosa	38.12	Glynn	37.44	Montgomery	40.19	Twiggs	40.85
Charlton	39.46	Gordon	39.82	Morgan	40.44	Union	39.50
Chatham	38.13	Grady	37.31	Murray	38.18	Upton	36.17
Chattahoochee	39.23	Greene	40.82	Muscogee	39.24	Walker	38.42
Chattooga	36.69	Gwinnett	39.41	Newton	37.67	Walton	38.33
Cherokee	38.03	Habersham	38.39	Oconee	38.09	Ware	38.15
Clarke	39.39	Hall	38.16	Oglethorpe	38.82	Warren	38.96
Clay	38.85	Hancock	41.14	Paulding	39.52	Washington	42.37
Clayton	40.92	Haralson	38.07	Peach	39.26	Wayne	39.88
Clinch	39.10	Harris	39.58	Pickens	41.84	Webster	42.59
Cobb	38.01	Hart	36.63	Pierce	38.34	Wheeler	39.65
Coffee	38.70	Heard	39.14	Pike	39.92	White	40.60
Colquitt	38.49	Henry	39.82	Polk	39.69	Whitfield	38.92
Columbia	39.10	Houston	38.71	Pulaski	40.94	Wilcox	39.05
Cook	40.46	Irwin	39.16	Putnam	40.59	Wilkes	40.80
Coweta	38.15	Jackson	38.64	Quitman	39.34	Wilkinson	38.16
Crawford	39.77	Jasper	39.61	Rabun	40.34	Worth	40.74
Crisp	40.51	Jeff Davis	38.01	Randolph	40.44	Average	39.39





## 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 2 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%
2016	2,449	-8.62%	\$34,457,047	-9.26%	\$975,767	-9.86%

**Table 6: Preferential Agricultural Assessment for 2016** illustrates a county-by-county breakdown of the preferential agricultural assessment local impact.

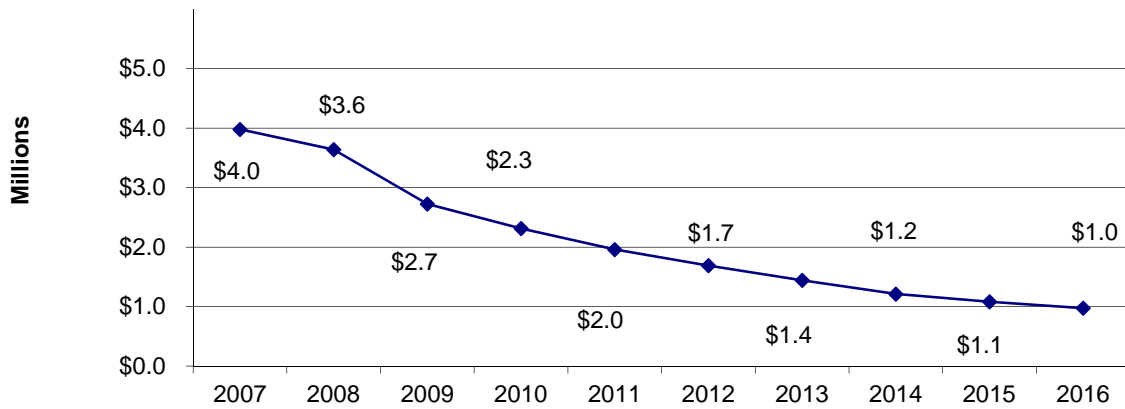
County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	803	4,729,230	\$60,397	\$69,061	\$129,458
Atkinson	49	1,063,096	\$18,457	\$15,746	\$34,203
Bacon	66	843,197	\$11,573	\$12,648	\$24,221
Baker	111	2,729,620	\$27,315	\$40,491	\$67,806
Baldwin	0	0	\$0	\$0	\$0
Banks	5	63,363	\$606	\$987	\$1,593
Barrow	0	0	\$0	\$0	\$0
Bartow	20	207,090	\$1,881	\$3,976	\$5,857
Ben Hill	0	0	\$0	\$0	\$0
Berrien	2	80,964	\$1,353	\$1,141	\$2,494
Bibb	2	12,444	\$182	\$248	\$430
Bleckley	0	0	\$0	\$0	\$0
Brantley	0	0	\$0	\$0	\$0
Brooks	18	933,688	\$12,637	\$14,071	\$26,708
Bryan	5	77,840	\$712	\$1,206	\$1,918
Bulloch	4	177,679	\$2,193	\$1,822	\$4,015
Burke	22	456,249	\$2,779	\$6,264	\$9,043
Butts	6	461,757	\$5,868	\$8,341	\$14,209
Calhoun	23	497,174	\$6,988	\$8,789	\$15,777
Camden	5	121,837	\$1,698	\$1,949	\$3,647
Candler	2	31,188	\$377	\$408	\$785
Carroll	16	324,649	\$2,710	\$5,844	\$8,554
Catoosa	0	0	\$0	\$0	\$0
Charlton	0	0	\$0	\$0	\$0
Chatham	0	0	\$0	\$0	\$0
Chattahoochee	2	29,094	\$251	\$495	\$746
Chattooga	3	59,172	\$698	\$816	\$1,514
Cherokee	0	0	\$0	\$0	\$0
Clarke	0	0	\$0	\$0	\$0
Clay	1	44,530	\$763	\$587	\$1,350
Clayton	0	0	\$0	\$0	\$0
Clinch	0	0	\$0	\$0	\$0
Cobb	0	0	\$0	\$0	\$0
Coffee	48	1,123,869	\$8,758	\$18,103	\$26,861
Colquitt	3	44,242	\$636	\$455	\$1,091
Columbia	0	0	\$0	\$0	\$0
Cook	23	235,517	\$2,803	\$4,019	\$6,822
Coweta	0	0	\$0	\$0	\$0

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Crawford	11	184,667	\$2,591	\$2,955	\$5,546
Crisp	3	106,649	\$1,293	\$1,861	\$3,154
Dade	12	181,310	\$1,521	\$2,812	\$4,333
Dawson	0	0	\$0	\$0	\$0
Decatur	30	1,047,919	\$11,685	\$16,197	\$27,882
Dekalb	0	0	\$0	\$0	\$0
Dodge	8	247,925	\$2,865	\$3,471	\$6,336
Dooly	14	393,477	\$7,104	\$6,455	\$13,559
Dougherty	5	505,040	\$6,352	\$9,315	\$15,667
Douglas	0	0	\$0	\$0	\$0
Early	23	686,635	\$6,970	\$11,329	\$18,299
Echols	7	241,140	\$3,617	\$4,738	\$8,355
Effingham	1	10,136	\$85	\$162	\$247
Elbert	2	17,794	\$204	\$301	\$505
Emanuel	11	257,056	\$3,028	\$3,530	\$6,558
Evans	45	443,858	\$4,093	\$6,391	\$10,484
Fannin	0	0	\$0	\$0	\$0
Fayette	0	0	\$0	\$0	\$0
Floyd	0	0	\$0	\$0	\$0
Forsyth	0	0	\$0	\$0	\$0
Franklin	0	0	\$0	\$0	\$0
Fulton	0	0	\$0	\$0	\$0
Gilmer	12	142,647	\$1,210	\$2,371	\$3,581
Glascok	5	35,673	\$436	\$585	\$1,021
Glynn	0	0	\$0	\$0	\$0
Gordon	39	451,900	\$4,453	\$8,970	\$13,423
Grady	5	313,427	\$4,279	\$4,451	\$8,730
Greene	0	0	\$0	\$0	\$0
Gwinnett	0	0	\$0	\$0	\$0
Habersham	13	55,674	\$592	\$804	\$1,396
Hall	0	0	\$0	\$0	\$0
Hancock	48	870,346	\$14,604	\$12,583	\$27,187
Haralson	0	0	\$0	\$0	\$0
Harris	0	0	\$0	\$0	\$0
Hart	0	0	\$0	\$0	\$0
Heard	0	0	\$0	\$0	\$0
Henry	1	12,820	\$163	\$303	\$466
Houston	0	0	\$0	\$0	\$0
Irwin	37	453,214	\$5,609	\$7,111	\$12,720
Jackson	3	19,738	\$189	\$431	\$620
Jasper	10	57,680	\$948	\$1,046	\$1,994
Jeff Davis	12	374,729	\$5,763	\$4,871	\$10,634
Jefferson	4	68,319	\$1,100	\$1,010	\$2,110

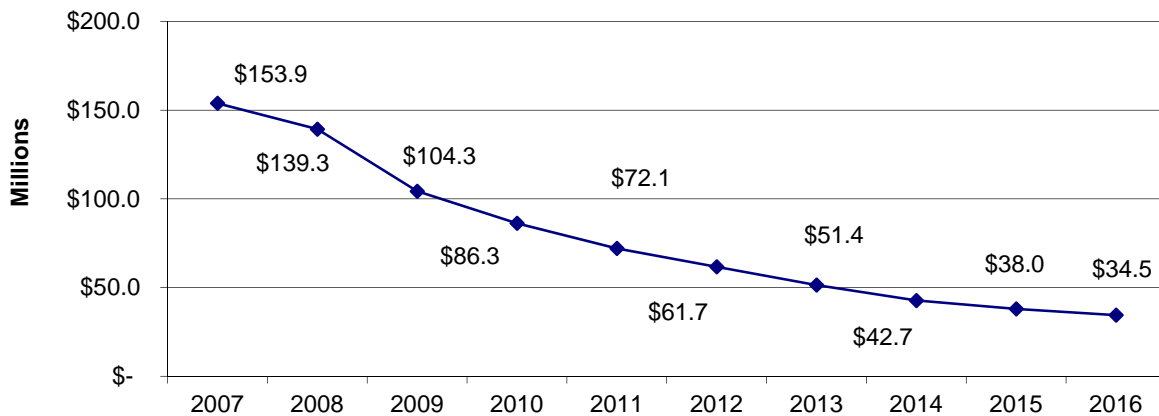
County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Jenkins	98	1,982,453	\$20,211	\$30,496	\$50,707
Johnson	0	0	\$0	\$0	\$0
Jones	1	14,000	\$227	\$277	\$504
Lamar	0	0	\$0	\$0	\$0
Lanier	8	202,523	\$3,216	\$3,432	\$6,648
Laurens	0	0	\$0	\$0	\$0
Lee	7	951,080	\$13,430	\$16,924	\$30,354
Liberty	2	39,120	\$526	\$618	\$1,144
Lincoln	0	0	\$0	\$0	\$0
Long	2	15,800	\$248	\$238	\$486
Lowndes	0	0	\$0	\$0	\$0
Lumpkin	0	0	\$0	\$0	\$0
Macon	17	337,536	\$3,691	\$6,221	\$9,912
Madison	9	26,652	\$286	\$453	\$739
Marion	4	56,908	\$409	\$925	\$1,334
McDuffie	3	45,054	\$352	\$887	\$1,239
McIntosh	0	0	\$0	\$0	\$0
Meriwether	1	8,490	\$116	\$163	\$279
Miller	5	85,589	\$1,327	\$1,737	\$3,064
Mitchell	46	768,949	\$15,294	\$12,490	\$27,784
Monroe	1	5,010	\$59	\$79	\$138
Montgomery	9	81,829	\$1,118	\$1,161	\$2,279
Morgan	3	61,620	\$690	\$941	\$1,631
Murray	2	29,260	\$210	\$454	\$664
Muscogee	9	79,674	\$1,247	\$1,862	\$3,109
Newton	0	0	\$0	\$0	\$0
Oconee	0	0	\$0	\$0	\$0
Oglethorpe	3	56,575	\$431	\$1,240	\$1,671
Paulding	0	0	\$0	\$0	\$0
Peach	3	163,270	\$2,376	\$2,776	\$5,152
Pickens	0	0	\$0	\$0	\$0
Pierce	0	0	\$0	\$0	\$0
Pike	0	0	\$0	\$0	\$0
Polk	0	0	\$0	\$0	\$0
Pulaski	11	336,028	\$4,718	\$4,694	\$9,412
Putnam	0	0	\$0	\$0	\$0
Quitman	0	0	\$0	\$0	\$0
Rabun	0	0	\$0	\$0	\$0
Randolph	41	690,541	\$12,160	\$12,430	\$24,590
Richmond	1	3,548	\$35	\$70	\$105
Rockdale	0	0	\$0	\$0	\$0
Schley	15	271,533	\$3,342	\$5,153	\$8,495
Screven	94	627,861	\$8,332	\$9,714	\$18,046

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Seminole	20	961,040	\$13,208	\$15,390	\$28,598
Spalding	0	0	\$0	\$0	\$0
Stephens	0	0	\$0	\$0	\$0
Stewart	24	293,550	\$3,409	\$4,414	\$7,823
Sumter	38	469,800	\$6,213	\$8,575	\$14,788
Talbot	3	42,655	\$683	\$602	\$1,285
Taliaferro	3	32,330	\$666	\$582	\$1,248
Tattnall	37	374,891	\$5,570	\$5,066	\$10,636
Taylor	5	76,835	\$625	\$1,216	\$1,841
Telfair	24	155,455	\$2,544	\$2,408	\$4,952
Terrell	30	501,694	\$6,773	\$8,270	\$15,043
Thomas	4	241,547	\$1,895	\$3,508	\$5,403
Tift	0	0	\$0	\$0	\$0
Toombs	49	556,363	\$4,868	\$7,679	\$12,547
Towns	0	0	\$0	\$0	\$0
Treutlen	1	12,160	\$158	\$158	\$316
Troup	0	0	\$0	\$0	\$0
Turner	6	55,501	\$889	\$888	\$1,777
Twiggs	0	0	\$0	\$0	\$0
Union	0	0	\$0	\$0	\$0
Upson	0	0	\$0	\$0	\$0
Walker	8	211,945	\$1,661	\$3,525	\$5,186
Walton	3	46,892	\$556	\$1,036	\$1,592
Ware	125	481,894	\$7,555	\$8,157	\$15,712
Warren	1	9,440	\$122	\$183	\$305
Washington	6	73,613	\$714	\$1,262	\$1,976
Wayne	15	248,590	\$2,964	\$4,475	\$7,439
Webster	1	17,790	\$160	\$311	\$471
Wheeler	0	0	\$0	\$0	\$0
White	2	32,329	\$323	\$581	\$904
Whitfield	0	0	\$0	\$0	\$0
Wilcox	15	291,930	\$5,328	\$4,411	\$9,739
Wilkes	22	308,231	\$3,754	\$5,163	\$8,917
Wilkinson	1	14,168	\$176	\$278	\$454
Worth	11	478,239	\$6,007	\$7,413	\$13,420
<b>Total</b>	<b>2,449</b>	<b>34,457,047</b>	<b>\$433,261</b>	<b>\$542,506</b>	<b>\$975,767</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 by providing for the assessment of certain qualifying properties based on current use value rather than fair market value. The legislation also provided for the Commissioner to annually develop a table of current use values to be used in all counties. The table of current use values is based upon a specific 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 generally 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	County Tax Shift	School Tax Shift	Total Tax Shift
Hall	2,260	276,258,190	\$1,579,092	\$5,111,049	\$6,690,141
Cherokee	1,926	240,152,240	1,364,065	4,670,961	6,035,026
Meriwether	2,561	165,526,120	\$2,262,577	\$3,187,205	\$5,449,782
Worth	2,076	183,161,408	\$2,300,507	\$2,839,002	\$5,139,509
Lumpkin	1,571	161,648,538	\$1,970,106	\$2,718,767	\$4,688,873
Brooks	1,841	148,314,327	\$2,008,758	\$2,235,097	\$4,243,855
Jackson	2,742	150,131,418	\$1,459,037	\$2,771,626	\$4,230,663
Oconee	2,032	170,059,254	\$1,142,626	\$2,891,007	\$4,033,633
Mitchell	1,878	102,503,868	\$2,038,802	\$1,686,674	\$3,725,476
Gordon	2,400	124,872,988	\$1,230,374	\$2,459,473	\$3,689,847

**Table 8: Conservation Use Valuation Assessment for Tax Year 2016** 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.

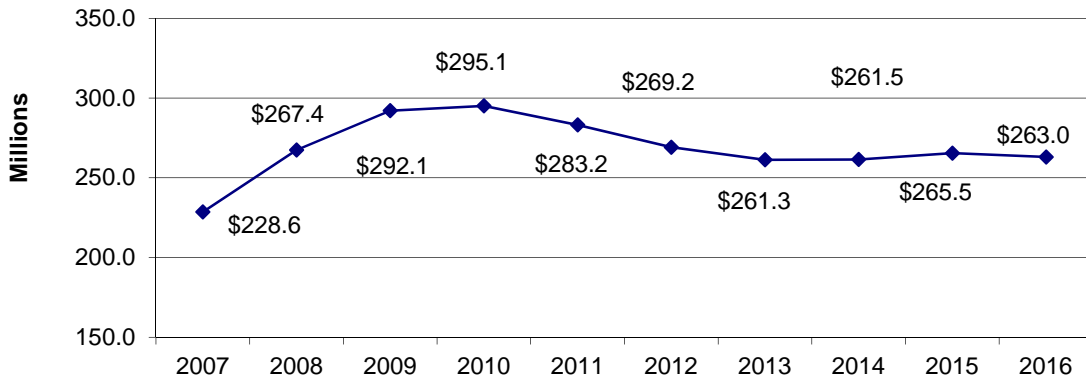
County	Real Parcel	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	110	1,935,090	\$24,713	\$28,258	\$52,971
Atkinson	949	12,972,042	\$225,208	\$192,129	\$417,337
Bacon	959	32,714,926	\$449,045	\$490,724	\$939,769
Baker	294	14,154,601	\$141,815	\$209,969	\$351,784
Baldwin	890	37,242,182	\$366,835	\$635,352	\$1,002,187
Banks	1,856	68,995,646	\$660,012	\$1,074,262	\$1,734,274
Barrow	1,385	88,709,766	\$841,683	\$1,641,131	\$2,482,814
Bartow	1,237	66,959,121	\$608,897	\$1,257,153	\$1,866,050
Ben Hill	649	24,625,371	\$373,444	\$445,153	\$818,597
Berrien	1,876	63,803,405	\$1,066,155	\$899,500	\$1,965,655
Bibb	516	20,316,342	\$297,675	\$405,209	\$702,884
Bleckley	830	35,544,407	\$535,448	\$510,027	\$1,045,475
Brantley	1,019	21,670,149	\$322,025	\$369,043	\$691,068
Brooks	1,841	148,314,327	\$2,008,758	\$2,235,097	\$4,243,855
Bryan	323	12,896,453	\$117,383	\$199,766	\$317,149
Bulloch	2,795	75,750,831	\$920,728	\$776,749	\$1,697,477
Burke	1,746	90,105,068	\$549,115	\$1,237,143	\$1,786,258
Butts	1,183	73,041,303	\$928,282	\$1,319,418	\$2,247,700
Calhoun	551	31,273,554	\$440,249	\$552,854	\$993,103
Camden	951	29,397,244	\$409,798	\$470,356	\$880,154
Candler	1,075	36,713,355	\$443,022	\$480,064	\$923,086
Carroll	2,546	76,989,308	\$642,309	\$1,379,499	\$2,021,808
Catoosa	589	33,807,219	\$246,624	\$631,925	\$878,549
Charlton	798	14,617,477	\$277,294	\$255,075	\$532,369
Chatham	172	13,908,560	\$160,547	\$231,313	\$391,860
Chattahoochee	92	2,191,613	\$18,922	\$37,303	\$56,225
Chattooga	1,399	39,010,717	\$461,340	\$534,414	\$995,754
Cherokee	1,926	240,152,240	\$1,364,065	\$4,670,961	\$6,035,026
Clarke	391	27,953,987	\$389,958	\$559,080	\$949,038
Clay	506	15,759,919	\$270,188	\$207,731	\$477,919
Clayton	212	14,756,663	\$244,902	\$281,778	\$526,680
Clinch	430	15,876,443	\$173,895	\$292,127	\$466,022
Cobb	557	60,573,772	\$417,353	\$1,111,171	\$1,528,524
Coffee	2,425	131,767,908	\$1,026,867	\$2,122,517	\$3,149,384
Colquitt	2,690	128,076,002	\$1,843,288	\$1,316,749	\$3,160,037
Columbia	4,969	76,730,124	\$503,043	\$1,404,161	\$1,907,204
Cook	1,239	63,426,674	\$754,777	\$1,082,376	\$1,837,153

County	Real Parcel	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Coweta	2,117	125,783,527	\$791,169	\$2,338,316	\$3,129,485
Crawford	984	22,417,387	\$314,658	\$358,678	\$673,336
Crisp	971	41,163,076	\$498,896	\$718,296	\$1,217,192
Dade	586	23,275,559	\$195,559	\$360,981	\$556,540
Dawson	994	110,998,640	\$903,307	\$1,751,337	\$2,654,644
Decatur	1,721	134,633,415	\$1,506,335	\$2,080,894	\$3,587,229
Dekalb	14	446,500	\$4,461	\$10,439	\$14,900
Dodge	1,787	39,097,512	\$451,811	\$547,365	\$999,176
Dooly	1,561	85,029,654	\$1,535,210	\$1,394,826	\$2,930,036
Dougherty	255	23,147,561	\$291,127	\$426,957	\$718,084
Douglas	345	23,338,399	\$262,954	\$490,106	\$753,060
Early	1,669	83,325,898	\$845,758	\$1,374,877	\$2,220,635
Echols	327	10,147,637	\$152,215	\$199,371	\$351,586
Effingham	2,084	78,227,347	\$652,181	\$1,250,934	\$1,903,115
Elbert	1,651	51,209,692	\$586,556	\$865,290	\$1,451,846
Emanuel	2,245	58,987,074	\$694,809	\$810,128	\$1,504,937
Evans	361	11,579,073	\$106,228	\$166,727	\$272,955
Fannin	1,789	107,701,940	\$495,860	\$1,333,350	\$1,829,210
Fayette	593	34,989,573	\$172,044	\$738,280	\$910,324
Floyd	2,403	67,302,386	\$646,103	\$1,244,994	\$1,891,097
Forsyth	723	133,033,510	\$806,316	\$2,623,155	\$3,429,471
Franklin	2,584	107,708,206	\$1,166,984	\$1,951,457	\$3,118,441
Fulton	598	65,099,450	\$696,564	\$1,173,214	\$1,869,778
Gilmer	2,129	116,231,055	\$985,988	\$1,931,760	\$2,917,748
Glascocock	584	13,892,384	\$170,043	\$227,696	\$397,739
Glynn	209	19,001,179	\$109,536	\$311,964	\$421,500
Gordon	2,400	124,872,988	\$1,230,374	\$2,459,473	\$3,689,847
Grady	2,226	103,287,250	\$1,410,181	\$1,466,679	\$2,876,860
Greene	1,324	73,729,372	\$400,945	\$985,614	\$1,386,559
Gwinnett	788	112,688,160	\$796,255	\$2,443,920	\$3,240,175
Habersham	1,870	130,026,100	\$1,381,657	\$1,878,877	\$3,260,534
Hall	2,260	276,258,190	\$1,579,092	\$5,111,049	\$6,690,141
Hancock	1,435	60,622,556	\$1,017,246	\$876,420	\$1,893,666
Haralson	1,382	48,228,787	\$599,002	\$803,625	\$1,402,627
Harris	1,858	136,572,036	\$838,552	\$2,534,777	\$3,373,329
Hart	1,872	72,831,509	\$458,839	\$998,738	\$1,457,577
Heard	1,432	35,209,093	\$244,351	\$550,776	\$795,127
Henry	1,537	80,470,385	\$1,017,357	\$1,901,354	\$2,918,711
Houston	831	70,720,981	\$703,674	\$943,418	\$1,647,092
Irwin	1,628	67,996,140	\$841,520	\$1,066,859	\$1,908,379
Jackson	2,742	150,131,418	\$1,459,037	\$2,771,626	\$4,230,663
Jasper	1,622	93,216,441	\$1,533,038	\$1,690,946	\$3,223,984
Jeff Davis	1,035	26,095,128	\$401,343	\$339,237	\$740,580

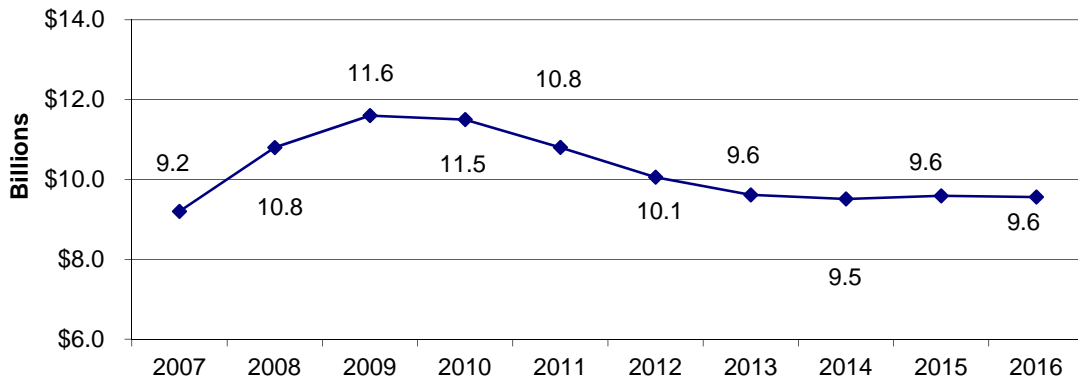
County	Real Parcel	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Jefferson	1,751	72,090,153	\$1,160,796	\$1,065,492	\$2,226,288
Jenkins	882	45,306,251	\$461,897	\$696,946	\$1,158,843
Johnson	1,376	19,871,542	\$305,008	\$294,814	\$599,822
Jones	1,274	85,058,619	\$1,378,005	\$1,683,140	\$3,061,145
Lamar	1,050	53,402,416	\$619,041	\$999,480	\$1,618,521
Lanier	662	29,756,554	\$472,534	\$504,195	\$976,729
Laurens	2,609	62,605,457	\$450,196	\$918,919	\$1,369,115
Lee	600	66,011,213	\$932,144	\$1,174,670	\$2,106,814
Liberty	197	7,555,799	\$101,566	\$119,299	\$220,865
Lincoln	980	28,230,078	\$287,608	\$563,952	\$851,560
Long	577	23,262,678	\$365,108	\$350,871	\$715,979
Lowndes	1,321	76,814,169	\$676,731	\$1,292,559	\$1,969,290
Lumpkin	1,571	161,648,538	\$1,970,106	\$2,718,767	\$4,688,873
Macon	1,337	53,267,151	\$580,789	\$981,767	\$1,562,556
Madison	2,358	97,243,000	\$1,043,785	\$1,652,159	\$2,695,944
Marion	932	38,428,113	\$276,680	\$624,687	\$901,367
McDuffie	1,007	58,724,003	\$458,453	\$1,156,276	\$1,614,729
McIntosh	206	7,864,823	\$77,791	\$123,344	\$201,135
Meriwether	2,561	165,526,120	\$2,262,577	\$3,187,205	\$5,449,782
Miller	867	41,331,610	\$640,640	\$838,742	\$1,479,382
Mitchell	1,878	102,503,868	\$2,038,802	\$1,686,674	\$3,725,476
Monroe	1,527	91,282,782	\$1,079,967	\$1,442,268	\$2,522,235
Montgomery	1,101	21,079,174	\$287,836	\$298,772	\$586,608
Morgan	1,700	108,072,274	\$1,209,761	\$1,649,615	\$2,859,376
Murray	931	44,743,605	\$321,928	\$693,526	\$1,015,454
Muscogee	122	12,269,754	\$155,943	\$286,744	\$442,687
Newton	1,011	59,723,161	\$775,804	\$1,194,463	\$1,970,267
Oconee	2,032	170,059,254	\$1,142,626	\$2,891,007	\$4,033,633
Oglethorpe	1,944	48,667,676	\$371,108	\$1,066,406	\$1,437,514
Paulding	1,569	105,900,857	\$874,529	\$1,999,302	\$2,873,831
Peach	634	50,041,551	\$728,355	\$850,706	\$1,579,061
Pickens	662	50,693,154	\$403,011	\$810,077	\$1,213,088
Pierce	1,479	55,024,445	\$581,751	\$918,908	\$1,500,659
Pike	1,673	73,483,611	\$1,025,537	\$1,311,315	\$2,336,852
Polk	1,188	42,202,485	\$466,802	\$681,612	\$1,148,414
Pulaski	644	13,831,718	\$194,197	\$193,215	\$387,412
Putnam	727	52,639,801	\$438,346	\$751,960	\$1,190,306
Quitman	287	10,277,034	\$163,343	\$164,885	\$328,228
Rabun	733	62,463,446	\$570,916	\$606,645	\$1,177,561
Randolph	1,144	49,385,239	\$868,392	\$888,934	\$1,757,326
Richmond	214	9,869,351	\$96,660	\$194,959	\$291,619
Rockdale	379	12,037,029	\$243,028	\$304,778	\$547,806
Schley	561	26,598,865	\$327,352	\$504,820	\$832,172

County	Real Parcel	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Screven	1,730	64,358,050	\$854,096	\$995,683	\$1,849,779
Seminole	866	79,214,787	\$1,088,649	\$1,268,546	\$2,357,195
Spalding	806	44,952,212	\$703,952	\$834,763	\$1,538,715
Stephens	686	21,677,692	\$290,698	\$396,702	\$687,400
Stewart	335	10,699,752	\$124,256	\$160,871	\$285,127
Sumter	1,264	62,741,463	\$829,755	\$1,145,220	\$1,974,975
Talbot	1,476	37,432,973	\$599,077	\$528,142	\$1,127,219
Taliaferro	668	15,534,601	\$320,381	\$279,530	\$599,911
Tattnell	1,784	50,451,570	\$749,609	\$681,803	\$1,431,412
Taylor	1,358	34,513,321	\$280,792	\$546,346	\$827,138
Telfair	1,274	31,671,500	\$518,304	\$490,687	\$1,008,991
Terrell	1,059	41,785,511	\$564,104	\$688,792	\$1,252,896
Thomas	1,369	160,755,664	\$1,262,785	\$2,333,248	\$3,596,033
Tift	1,088	62,738,900	\$764,348	\$1,127,042	\$1,891,390
Toombs	911	26,850,189	\$234,885	\$369,634	\$604,519
Towns	527	23,176,471	\$124,574	\$184,415	\$308,989
Treutlen	634	11,387,042	\$147,576	\$148,032	\$295,608
Troup	1,500	91,867,197	\$999,240	\$1,731,697	\$2,730,937
Turner	1,384	51,266,405	\$821,237	\$820,262	\$1,641,499
Twiggs	1,083	35,160,862	\$583,670	\$583,670	\$1,167,340
Union	1,328	110,292,138	\$638,371	\$1,300,013	\$1,938,384
Upson	1,454	42,022,011	\$410,555	\$647,979	\$1,058,534
Walker	1,310	49,246,516	\$386,625	\$818,753	\$1,205,378
Walton	1,250	76,118,448	\$900,929	\$1,640,218	\$2,541,147
Ware	921	28,746,534	\$450,659	\$486,564	\$937,223
Warren	754	24,488,636	\$317,324	\$475,080	\$792,404
Washington	1,560	43,870,210	\$425,453	\$751,848	\$1,177,301
Wayne	1,795	76,090,221	\$907,224	\$1,369,624	\$2,276,848
Webster	520	25,666,236	\$230,996	\$448,312	\$679,308
Wheeler	1,066	27,789,203	\$469,995	\$436,735	\$906,730
White	1,492	97,514,188	\$973,192	\$1,753,500	\$2,726,692
Whitfield	800	33,984,264	\$324,924	\$628,711	\$953,635
Wilcox	1,430	22,316,782	\$407,281	\$337,207	\$744,488
Wilkes	1,788	62,783,449	\$764,414	\$1,051,623	\$1,816,037
Wilkinson	1,069	37,442,866	\$465,789	\$735,453	\$1,201,242
Worth	2,076	183,161,408	\$2,300,507	\$2,839,002	\$5,139,509
<b>Total</b>	<b>194,175</b>	<b>9,560,075,670</b>	<b>\$102,604,467</b>	<b>\$160,426,899</b>	<b>\$263,031,366</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 2007.



**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 2007.







## Forest Land Conservation Use

The Georgia Forest Land Protection Act of 2008 provides for current use valuation of 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 2016 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	Total FLPA Grant	Net Tax Shift
<b>WORTH</b>	\$463,769	\$78,186	\$385,583	\$572,326	\$96,488	\$475,838	\$1,036,095	\$174,674	<b>\$861,421</b>
<b>WARE</b>	\$354,022	\$0	\$354,022	\$382,227	\$0	\$382,227	\$736,249	\$0	<b>\$736,249</b>
<b>MERIWETHER</b>	\$313,716	\$144,140	\$169,576	\$441,919	\$97,937	\$343,982	\$755,635	\$242,077	<b>\$513,558</b>
<b>DOUGHERTY</b>	\$331,985	\$145,661	\$186,324	\$486,877	\$213,621	\$273,256	\$818,862	\$359,282	<b>\$459,580</b>
<b>LOWNDES</b>	\$212,943	\$78,215	\$134,729	\$397,408	\$116,843	\$280,565	\$610,351	\$195,058	<b>\$415,293</b>
<b>LEE</b>	\$350,757	\$189,175	\$161,582	\$442,017	\$233,036	\$208,981	\$792,774	\$422,211	<b>\$370,564</b>
<b>HANCOCK</b>	\$293,041	\$97,699	\$195,342	\$252,472	\$85,123	\$167,349	\$545,513	\$182,822	<b>\$362,691</b>
<b>WAYNE</b>	\$654,791	\$527,280	\$127,510	\$988,529	\$819,167	\$169,362	\$1,643,320	\$1,346,447	<b>\$296,873</b>
<b>TWIGGS</b>	\$166,986	\$19,866	\$147,120	\$166,986	\$19,866	\$147,120	\$333,972	\$39,731	<b>\$294,240</b>
<b>MCINTOSH</b>	\$100,340	\$4,666	\$95,674	\$159,097	\$7,398	\$151,699	\$259,437	\$12,064	<b>\$247,373</b>

**Table 10: Forest Land Conservation Use Valuation Assessment for Tax Year 2016** 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	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
DODGE	92	4,567,302	\$52,780	\$58,508	(\$5,728)	\$63,942	\$70,882	(\$6,940)	\$116,722	\$129,390	(\$12,668)
DOOLY	96	9,262,641	\$167,237	\$68,503	\$98,734	\$151,944	\$62,238	\$89,706	\$319,181	\$130,741	\$188,440
DOUGHERTY	53	26,396,175	\$331,985	\$145,661	\$186,324	\$486,877	\$213,621	\$273,256	\$818,862	\$359,282	\$459,580
DOUGLAS	1	556,152	\$6,266	\$3,584	\$2,682	\$11,679	\$6,298	\$5,381	\$17,945	\$9,883	\$8,063
EARLY	295	26,540,252	\$269,384	\$422,684	(\$153,300)	\$437,914	\$663,751	(\$225,837)	\$707,298	\$1,086,435	(\$379,137)
ECHOLS	53	5,786,531	\$86,798	\$78,038	\$8,760	\$113,688	\$80,841	\$32,847	\$200,486	\$158,879	\$41,607
EFFINGHAM	84	13,887,541	\$115,780	\$37,644	\$78,137	\$222,076	\$72,203	\$149,873	\$337,856	\$109,847	\$228,010
ELBERT	25	3,688,017	\$42,243	\$47,092	(\$4,849)	\$62,316	\$69,470	(\$7,154)	\$104,559	\$116,562	(\$12,003)
EMANUEL	161	11,274,414	\$132,802	\$149,156	(\$16,354)	\$154,843	\$175,063	(\$20,220)	\$287,645	\$324,219	(\$36,574)
EVANS	13	999,491	\$9,096	\$7,176	\$1,920	\$14,392	\$11,365	\$3,028	\$23,488	\$18,541	\$4,948
FANNIN	3	782,480	\$3,603	\$3,736	(\$134)	\$9,687	\$10,046	(\$359)	\$13,290	\$13,783	(\$493)
FAYETTE	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FLOYD	77	3,606,677	\$34,624	\$27,306	\$7,318	\$67,012	\$52,847	\$14,166	\$101,636	\$80,152	\$21,484
FORSYTH	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FRANKLIN	2	29,039	\$314	\$7,589	(\$7,275)	\$526	\$4,529	(\$4,003)	\$840	\$12,119	(\$11,279)
FULTON	45	11,482,190	\$122,859	\$95,971	\$26,888	\$212,225	\$169,745	\$42,480	\$335,084	\$265,717	\$69,367
GILMER	6	2,413,125	\$20,471	\$26,502	(\$6,032)	\$40,106	\$63,077	(\$22,971)	\$60,577	\$89,579	(\$29,003)
GLASCOCK	53	2,363,749	\$28,932	\$72,411	(\$43,479)	\$38,742	\$97,082	(\$58,340)	\$67,674	\$169,493	(\$101,819)
GLYNN	78	12,322,004	\$69,903	\$34,951	\$34,951	\$199,087	\$99,543	\$99,544	\$268,990	\$134,495	\$134,495
GORDON	9	2,219,720	\$21,871	\$14,431	\$7,440	\$44,061	\$29,072	\$14,989	\$65,932	\$43,503	\$22,429
GRADY	53	12,915,363	\$176,333	\$116,794	\$59,539	\$183,398	\$122,716	\$60,682	\$359,731	\$239,510	\$120,221
GREENE	114	14,728,590	\$79,829	\$163,346	(\$83,517)	\$196,892	\$403,574	(\$206,682)	\$276,721	\$566,920	(\$290,199)
GWINNETT	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HABERSHAM	6	1,339,912	\$14,238	\$10,187	\$4,051	\$19,362	\$13,854	\$5,508	\$33,600	\$24,041	\$9,558
HALL	2	3,127,839	\$17,879	\$10,586	\$7,293	\$58,803	\$34,818	\$23,985	\$76,682	\$45,404	\$31,278
HANCOCK	214	17,463,680	\$293,041	\$97,699	\$195,342	\$252,472	\$85,123	\$167,349	\$545,513	\$182,822	\$362,691
HARALSON	51	6,456,114	\$80,185	\$74,176	\$6,009	\$107,946	\$98,446	\$9,500	\$188,131	\$172,622	\$15,508
HARRIS	124	21,631,103	\$132,815	\$173,045	(\$40,230)	\$401,473	\$499,883	(\$98,410)	\$534,288	\$672,929	(\$138,640)
HART	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HEARD	61	7,025,514	\$48,757	\$48,353	\$404	\$109,900	\$109,360	\$540	\$158,657	\$157,714	\$943
HENRY	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HOUSTON	52	9,017,087	\$89,720	\$71,869	\$17,851	\$120,288	\$96,355	\$23,933	\$210,008	\$168,224	\$41,784
IRWIN	32	2,163,628	\$26,777	\$13,642	\$13,135	\$33,947	\$17,296	\$16,651	\$60,724	\$30,938	\$29,786
JACKSON	1	175,450	\$1,684	\$1,237	\$447	\$3,357	\$2,466	\$891	\$5,041	\$3,703	\$1,338
JASPER	89	19,293,626	\$317,303	\$693,586	(\$376,283)	\$349,986	\$766,031	(\$416,045)	\$667,289	\$1,459,617	(\$792,328)
JEFF DAVIS	66	6,051,993	\$93,080	\$6,418	\$86,661	\$78,676	\$5,425	\$73,251	\$171,756	\$11,843	\$159,912
JEFFERSON	115	8,890,961	\$143,162	\$254,385	(\$111,223)	\$131,408	\$234,375	(\$102,967)	\$274,570	\$488,760	(\$214,190)
JENKINS	109	15,169,208	\$154,650	\$171,787	(\$17,137)	\$233,348	\$259,672	(\$26,324)	\$387,998	\$431,460	(\$43,461)
JOHNSON	76	1,473,030	\$22,609	\$92,986	(\$70,376)	\$21,854	\$90,447	(\$68,593)	\$44,463	\$183,433	(\$138,969)
JONES	111	19,567,386	\$316,933	\$252,304	\$64,629	\$387,199	\$257,850	\$129,349	\$704,132	\$510,154	\$193,978
LAMAR	26	4,062,801	\$47,096	\$25,204	\$21,892	\$76,039	\$36,345	\$39,694	\$123,135	\$61,549	\$61,586
LANIER	36	6,388,642	\$101,452	\$92,259	\$9,193	\$108,249	\$98,840	\$9,409	\$209,701	\$191,099	\$18,602
LAURENS	91	4,022,204	\$28,924	\$20,785	\$8,138	\$59,058	\$42,441	\$16,617	\$87,982	\$63,226	\$24,756
LEE	81	24,839,411	\$350,757	\$189,175	\$161,582	\$442,017	\$233,036	\$208,981	\$792,774	\$422,211	\$370,564

County	Parcel Count	Assessed Value Eliminated	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
<b>LIBERTY</b>	46	5,209,244	\$70,065	\$0	\$70,065	\$82,249	\$0	\$82,249	\$152,314	\$0	<b>\$152,314</b>
<b>LINCOLN</b>	30	904,072	\$9,211	\$10,024	<b>(\$813)</b>	\$18,061	\$16,726	\$1,335	\$27,272	\$26,750	<b>\$522</b>
<b>LONG</b>	87	11,048,971	\$173,413	\$167,640	\$5,774	\$166,652	\$144,305	\$22,347	\$340,065	\$311,945	<b>\$28,120</b>
<b>LOWNDES</b>	57	23,728,939	\$212,943	\$78,215	\$134,729	\$397,408	\$116,843	\$280,565	\$610,351	\$195,058	<b>\$415,293</b>
<b>LUMPKIN</b>	3	2,055,050	\$25,031	\$41,134	<b>(\$16,104)</b>	\$34,564	\$56,801	<b>(\$22,237)</b>	\$59,595	\$97,935	<b>(\$38,340)</b>
<b>MACON</b>	53	3,567,282	\$38,812	\$53,320	<b>(\$14,508)</b>	\$65,749	\$83,499	<b>(\$17,750)</b>	\$104,561	\$136,819	<b>(\$32,258)</b>
<b>MADISON</b>	13	1,429,128	\$15,326	\$7,663	\$7,663	\$24,281	\$12,140	\$12,141	\$39,607	\$19,803	<b>\$19,804</b>
<b>MARION</b>	200	23,289,835	\$167,500	\$211,473	<b>(\$43,973)</b>	\$378,600	\$428,564	<b>(\$49,964)</b>	\$546,100	\$640,038	<b>(\$93,937)</b>
<b>MCDUFFIE</b>	60	5,668,170	\$44,212	\$34,047	\$10,164	\$111,606	\$85,947	\$25,659	\$155,818	\$119,995	<b>\$35,823</b>
<b>MCINTOSH</b>	41	10,144,566	\$100,340	\$4,666	\$95,674	\$159,097	\$7,398	\$151,699	\$259,437	\$12,064	<b>\$247,373</b>
<b>MERIWETHER</b>	118	22,950,863	\$313,716	\$144,140	\$169,576	\$441,919	\$97,937	\$343,982	\$755,635	\$242,077	<b>\$513,558</b>
<b>MILLER</b>	35	4,626,920	\$71,717	\$27,882	\$43,835	\$93,894	\$35,304	\$58,590	\$165,611	\$63,186	<b>\$102,425</b>
<b>MITCHELL</b>	39	3,507,263	\$69,759	\$35,537	\$34,223	\$57,814	\$29,451	\$28,363	\$127,573	\$64,988	<b>\$62,586</b>
<b>MONROE</b>	121	13,851,897	\$163,882	\$478,149	<b>(\$314,267)</b>	\$218,860	\$638,821	<b>(\$419,961)</b>	\$382,742	\$1,116,970	<b>(\$734,229)</b>
<b>MONTGOMERY</b>	43	2,584,778	\$35,295	\$28,084	\$7,211	\$36,675	\$29,182	\$7,493	\$71,970	\$57,266	<b>\$14,703</b>
<b>MORGAN</b>	124	16,301,599	\$182,480	\$800,052	<b>(\$617,572)</b>	\$248,828	\$1,091,420	<b>(\$842,592)</b>	\$431,308	\$1,891,472	<b>(\$1,460,164)</b>
<b>MURRAY</b>	7	1,832,019	\$13,180	\$9,216	\$3,964	\$28,396	\$19,856	\$8,540	\$41,576	\$29,071	<b>\$12,505</b>
<b>MUSCOGEE</b>	1	26,605	\$317	\$149	\$168	\$622	\$311	\$311	\$939	\$460	<b>\$479</b>
<b>NEWTON</b>	15	8,092,198	\$105,117	\$72,898	\$32,219	\$158,706	\$112,238	\$46,468	\$263,823	\$185,136	<b>\$78,687</b>
<b>OCONEE</b>	2	330,990	\$2,213	\$1,851	\$362	\$5,627	\$4,708	\$919	\$7,840	\$6,559	<b>\$1,281</b>
<b>OGLETHORPE</b>	116	5,272,512	\$40,145	\$74,398	<b>(\$34,253)</b>	\$115,531	\$185,873	<b>(\$70,342)</b>	\$155,676	\$260,271	<b>(\$104,595)</b>
<b>PAULDING</b>	7	2,656,933	\$21,941	\$27,279	<b>(\$5,338)</b>	\$50,160	\$79,232	<b>(\$29,072)</b>	\$72,101	\$106,511	<b>(\$34,410)</b>
<b>PEACH</b>	9	1,748,885	\$25,455	\$13,483	\$11,972	\$29,731	\$15,748	\$13,983	\$55,186	\$29,230	<b>\$25,956</b>
<b>PICKENS</b>	10	4,485,849	\$35,663	\$24,521	\$11,142	\$71,684	\$49,288	\$22,396	\$107,347	\$73,809	<b>\$33,537</b>
<b>PIERCE</b>	32	1,868,733	\$19,734	\$13,388	\$6,346	\$31,208	\$21,173	\$10,035	\$50,942	\$34,561	<b>\$16,381</b>
<b>PIKE</b>	19	4,442,305	\$61,997	\$48,884	\$13,113	\$79,273	\$56,559	\$22,714	\$141,270	\$105,443	<b>\$35,827</b>
<b>POLK</b>	28	2,393,756	\$26,477	\$0	\$26,477	\$38,662	\$0	\$38,662	\$65,139	\$0	<b>\$65,139</b>
<b>PULASKI</b>	23	1,677,451	\$23,551	\$18,345	\$5,207	\$23,432	\$18,252	\$5,180	\$46,983	\$36,597	<b>\$10,386</b>
<b>PUTNAM</b>	52	7,469,466	\$62,151	\$66,409	<b>(\$4,257)</b>	\$106,701	\$114,060	<b>(\$7,359)</b>	\$168,852	\$180,469	<b>(\$11,617)</b>
<b>QUITMAN</b>	128	13,428,198	\$213,428	\$407,017	<b>(\$193,590)</b>	\$215,442	\$361,363	<b>(\$145,921)</b>	\$428,870	\$768,380	<b>(\$339,511)</b>
<b>RABUN</b>	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>RANDOLPH</b>	152	13,184,614	\$231,733	\$320,026	<b>(\$88,293)</b>	\$237,323	\$353,756	<b>(\$116,433)</b>	\$469,056	\$673,781	<b>(\$204,726)</b>
<b>RICHMOND</b>	15	1,922,270	\$18,827	\$16,941	\$1,886	\$37,973	\$31,645	\$6,328	\$56,800	\$48,586	<b>\$8,214</b>
<b>ROCKDALE</b>	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>SCHLEY</b>	62	7,739,710	\$95,253	\$6,207	\$89,046	\$146,892	\$8,412	\$138,480	\$242,145	\$14,619	<b>\$227,526</b>
<b>SCREVEN</b>	189	15,506,539	\$205,787	\$340,259	<b>(\$134,472)</b>	\$239,902	\$397,543	<b>(\$157,641)</b>	\$445,689	\$737,802	<b>(\$292,113)</b>
<b>SEMINOLE</b>	32	12,116,930	\$166,523	\$152,914	\$13,609	\$194,041	\$179,231	\$14,810	\$360,564	\$332,145	<b>\$28,419</b>
<b>SPALDING</b>	11	285,445	\$4,470	\$2,789	\$1,681	\$5,301	\$3,308	\$1,993	\$9,771	\$6,097	<b>\$3,674</b>
<b>STEPHENS</b>	1	292,812	\$3,927	\$3,700	\$226	\$5,358	\$5,050	\$308	\$9,285	\$8,750	<b>\$534</b>
<b>STEWART</b>	282	15,857,259	\$184,150	\$187,480	<b>(\$3,329)</b>	\$238,414	\$242,954	<b>(\$4,540)</b>	\$422,564	\$430,434	<b>(\$7,869)</b>
<b>SUMTER</b>	107	11,035,074	\$145,939	\$104,006	\$41,933	\$201,423	\$133,354	\$68,069	\$347,362	\$237,360	<b>\$110,002</b>
<b>TALBOT</b>	215	10,550,788	\$168,855	\$323,378	<b>(\$154,523)</b>	\$148,861	\$285,727	<b>(\$136,866)</b>	\$317,716	\$609,105	<b>(\$291,389)</b>
<b>TALIAFERRO</b>	154	9,737,361	\$200,578	\$536,349	<b>(\$335,771)</b>	\$175,214	\$468,304	<b>(\$293,090)</b>	\$375,792	\$1,004,652	<b>(\$628,860)</b>
<b>TATTNALL</b>	52	4,541,273	\$67,474	\$46,963	\$20,511	\$61,371	\$42,715	\$18,656	\$128,845	\$89,679	<b>\$39,167</b>

County	Parcel Count	Assessed Value Eliminated	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
TAYLOR	95	4,023,814	\$32,714	\$88,316	(\$55,602)	\$63,697	\$172,774	(\$109,077)	\$96,411	\$261,089	(\$164,679)
TELFAIR	137	9,650,375	\$157,928	\$97,084	\$60,844	\$149,513	\$0	\$149,513	\$307,441	\$97,084	\$210,357
TERRELL	115	7,055,373	\$95,248	\$84,526	\$10,722	\$116,301	\$103,736	\$12,565	\$211,549	\$188,262	\$23,286
THOMAS	150	81,893,536	\$643,070	\$688,434	(\$45,365)	\$1,183,328	\$1,416,725	(\$233,397)	\$1,826,398	\$2,105,160	(\$278,762)
TIFT	4	995,368	\$12,127	\$7,912	\$4,214	\$17,881	\$11,667	\$6,214	\$30,008	\$19,579	\$10,428
TOOMBS	50	5,032,057	\$44,020	\$9,755	\$34,266	\$70,110	\$15,552	\$54,558	\$114,130	\$25,306	\$88,824
TOWNS	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TREUTLEN	75	6,028,190	\$78,125	\$131,212	(\$53,086)	\$78,366	\$132,087	(\$53,721)	\$156,491	\$263,298	(\$106,807)
TROUP	77	13,310,682	\$144,780	\$120,652	\$24,128	\$250,906	\$213,789	\$37,117	\$395,686	\$334,442	\$61,245
TURNER	142	5,432,524	\$87,024	\$110,240	(\$23,216)	\$86,920	\$110,272	(\$23,352)	\$173,944	\$220,512	(\$46,568)
TWIGGS	119	10,059,375	\$166,986	\$19,866	\$147,120	\$166,986	\$19,866	\$147,120	\$333,972	\$39,731	\$294,240
UNION	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UPSON	108	10,727,736	\$104,810	\$119,154	(\$14,344)	\$165,422	\$193,222	(\$27,800)	\$270,232	\$312,376	(\$42,144)
WALKER	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WALTON	9	1,278,753	\$15,070	\$19,759	(\$4,689)	\$24,564	\$26,423	(\$1,859)	\$39,634	\$46,183	(\$6,548)
WARE	228	22,582,260	\$354,022	\$0	\$354,022	\$382,227	\$0	\$382,227	\$736,249	\$0	\$736,249
WARREN	163	11,607,949	\$150,415	\$170,222	(\$19,807)	\$225,194	\$228,975	(\$3,781)	\$375,609	\$399,197	(\$23,588)
WASHINGTON	177	15,520,359	\$150,517	\$257,725	(\$107,208)	\$265,988	\$455,479	(\$189,491)	\$416,505	\$713,204	(\$296,699)
WAYNE	202	54,918,269	\$654,791	\$527,280	\$127,510	\$988,529	\$819,167	\$169,362	\$1,643,320	\$1,346,447	\$296,873
WEBSTER	99	9,015,159	\$81,136	\$147,648	(\$66,512)	\$157,468	\$278,277	(\$120,809)	\$238,604	\$425,925	(\$187,321)
WHEELER	66	5,719,545	\$96,563	\$102,212	(\$5,649)	\$89,888	\$86,361	\$3,527	\$186,451	\$188,573	(\$2,122)
WHITE	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WHITFIELD	2	717,228	\$6,857	\$5,338	\$1,519	\$13,452	\$10,472	\$2,980	\$20,309	\$15,811	\$4,499
WILCOX	63	2,717,795	\$49,600	\$16,401	\$33,198	\$41,066	\$13,579	\$27,487	\$90,666	\$29,981	\$60,685
WILKES	183	12,391,181	\$150,692	\$245,518	(\$94,826)	\$207,552	\$339,310	(\$131,758)	\$358,244	\$584,829	(\$226,585)
WILKINSON	62	5,832,540	\$72,557	\$40,006	\$32,551	\$114,563	\$63,224	\$51,339	\$187,120	\$103,230	\$83,890
WORTH	44	36,924,286	\$463,769	\$78,186	\$385,583	\$572,326	\$96,488	\$475,838	\$1,036,095	\$174,674	\$861,421
<b>Total</b>	<b>10,139</b>	<b>1,291,220,546</b>	<b>\$15,299,554</b>	<b>\$16,134,924</b>	<b>(\$835,370)</b>	<b>\$21,227,675</b>	<b>\$21,961,232</b>	<b>(\$733,557)</b>	<b>\$36,527,229</b>	<b>\$38,096,156</b>	<b>(\$1,568,928)</b>



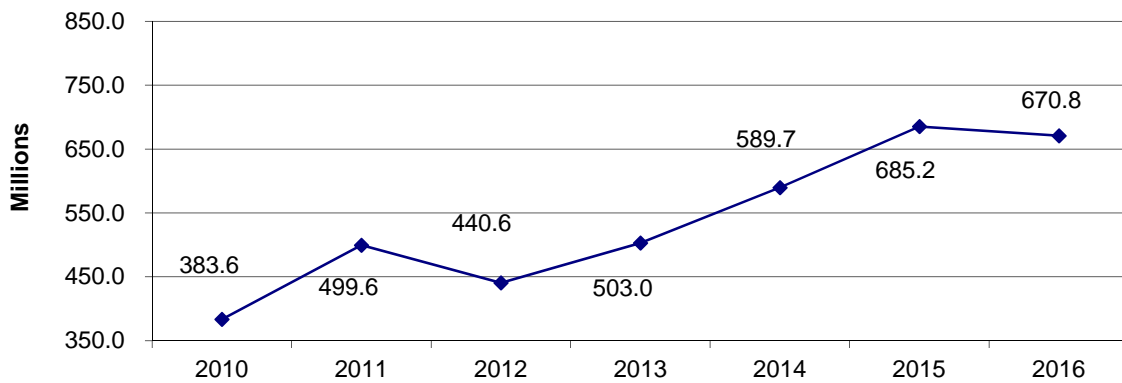


## Taxation of Standing Timber

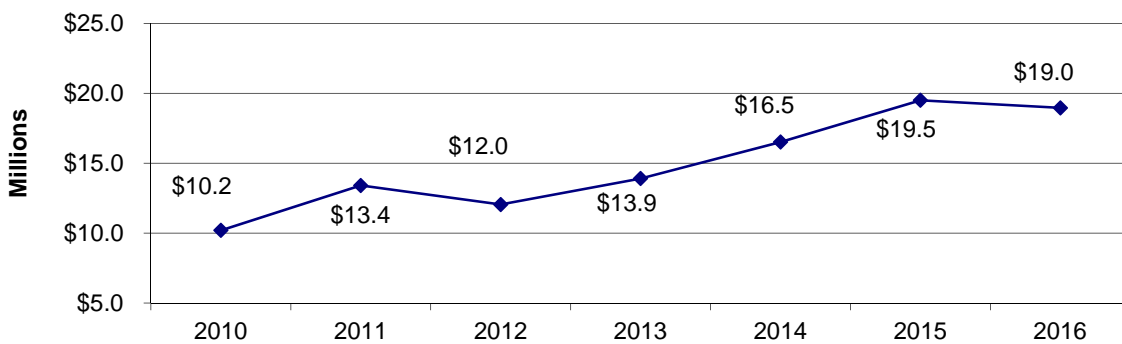
For ad valorem tax purposes standing timber is taxed only once following its harvest or sale at 100 percent of fair market value. It is subject to taxation even if the land underneath is exempt unless taxation has been prohibited by federal law or treaty.

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 2010.



**Figure 22: County and School Revenue from Timber** shows the trend in value and revenue since 2010.



**Table 11: 2015 Timber Revenue Reported on 2016 Tax Digests** shows the timber revenue for 2015 which was reported on the 2016 tax digest.

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Appling	165	8,614,408	\$110,015	\$125,796	\$235,811
Atkinson	61,428	9,921,200	\$172,242	\$146,943	\$319,185
Bacon	11,586	6,336,079	\$86,969	\$95,041	\$182,010
Baker	10,138	2,753,455	\$27,554	\$40,845	\$68,399
Baldwin	7,071	1,502,645	\$14,802	\$25,635	\$40,437
Banks	2,143	615,856	\$5,891	\$9,589	\$15,480
Barrow	40	37,653	\$353	\$697	\$1,050
Bartow	19,930	2,233,172	\$20,150	\$42,447	\$62,597
Ben Hill	13,142	5,749,394	\$87,190	\$103,932	\$191,122
Berrien	7,407	2,923,883	\$48,858	\$41,221	\$90,079
Bibb	159	467,495	\$6,850	\$9,324	\$16,174
Bleckley	4,883	2,384,965	\$35,929	\$34,222	\$70,151
Brantley	14,295	11,434,698	\$169,416	\$188,673	\$358,089
Brooks	10,618	5,336,829	\$72,248	\$80,426	\$152,674
Bryan	809	6,156,260	\$55,937	\$95,360	\$151,297
Bulloch	19,373	6,956,352	\$85,841	\$68,200	\$154,041
Burke	20,451	9,835,161	\$59,916	\$135,037	\$194,953
Butts	2,889	1,278,109	\$16,243	\$23,088	\$39,331
Calhoun	10,294	1,286,286	\$18,075	\$22,739	\$40,814
Camden	25,895	14,580,352	\$203,251	\$233,286	\$436,537
Candler	25,568	4,608,334	\$55,682	\$60,259	\$115,941
Carroll	51,166	1,865,249	\$15,573	\$33,576	\$49,149
Catoosa	678	250,103	\$1,825	\$4,675	\$6,500
Charlton	0	17,072,852	\$323,872	\$297,921	\$621,793
Chatham	551	324,497	\$3,746	\$5,397	\$9,143
Chattahoochee	1,159	422,419	\$3,647	\$7,190	\$10,837
Chattooga	2,721	1,729,804	\$20,394	\$23,842	\$44,236
Cherokee	37,739	547,150	\$3,108	\$10,642	\$13,750
Clarke	0	0	\$0	\$0	\$0
Clay	33	1,773,450	\$30,404	\$23,376	\$53,780
Clayton	41	27,233	\$452	\$520	\$972
Clinch	20,594	27,389,076	\$299,993	\$503,959	\$803,952
Cobb	96	23,000	\$153	\$435	\$588
Coffee	26,493	11,026,848	\$85,932	\$177,620	\$263,552
Colquitt	15,909	6,074,094	\$87,334	\$62,448	\$149,782

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Columbia	10,483	1,458,774	\$9,262	\$26,696	\$35,958
Cook	3,587	2,514,118	\$29,918	\$40,389	\$70,307
Coweta	14,964	2,864,252	\$18,218	\$53,246	\$71,464
Crawford	17,378	3,479,534	\$48,818	\$55,673	\$104,491
Crisp	3,381	1,458,745	\$17,680	\$25,455	\$43,135
Dade	381	661,426	\$5,550	\$10,258	\$15,808
Dawson	137	88,593	\$721	\$1,398	\$2,119
Decatur	20,452	9,545,925	\$106,819	\$147,542	\$254,361
Dekalb	0	0	\$0	\$0	\$0
Dodge	20,755	8,582,334	\$99,177	\$120,153	\$219,330
Dooly	33,138	6,439,859	\$116,272	\$105,639	\$221,911
Dougherty	0	2,587,274	\$32,540	\$47,722	\$80,262
Douglas	963	578,009	\$6,512	\$11,445	\$17,957
Early	33,839	5,038,729	\$51,143	\$83,139	\$134,282
Echols	88,736	10,210,083	\$153,151	\$158,358	\$311,509
Effingham	0	11,429,508	\$95,288	\$182,769	\$278,057
Elbert	4,535	1,806,308	\$20,689	\$30,521	\$51,210
Emanuel	49,017	14,189,236	\$167,135	\$194,875	\$362,010
Evans	7,322	3,346,419	\$30,335	\$48,185	\$78,520
Fannin	776	118,494	\$546	\$1,467	\$2,013
Fayette	0	63,020	\$310	\$1,245	\$1,555
Floyd	0	2,429,568	\$23,324	\$45,141	\$68,465
Forsyth	0	12,008	\$56	\$208	\$264
Franklin	1,483	704,859	\$7,622	\$12,771	\$20,393
Fulton	0	5,000	\$52	\$92	\$144
Gilmer	0	567,827	\$3,965	\$9,437	\$13,402
Glascocok	5,113	2,364,160	\$28,937	\$38,749	\$67,686
Glynn	21,530	11,587,710	\$65,737	\$187,223	\$252,960
Gordon	1,589	523,552	\$5,158	\$9,822	\$14,980
Grady	18,926	1,653,696	\$22,578	\$23,482	\$46,060
Greene	11,113	5,963,546	\$32,362	\$79,721	\$112,083
Gwinnett	0	0	\$0	\$0	\$0
Habersham	0	365,682	\$3,886	\$5,284	\$9,170
Hall	17,494	190,596	\$1,089	\$3,583	\$4,672
Hancock	34,224	11,603,336	\$194,704	\$167,749	\$362,453
Haralson	5,563	3,414,306	\$42,406	\$57,087	\$99,493
Harris	17,622	5,469,744	\$33,584	\$97,963	\$131,547
Hart	511	379,316	\$2,390	\$5,202	\$7,592
Heard	6,482	2,209,657	\$15,335	\$34,566	\$49,901

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Henry	559	1,360,833	\$15,712	\$27,217	\$42,929
Houston	4,961	1,633,615	\$16,254	\$21,792	\$38,046
Irwin	10,061	2,928,132	\$36,239	\$45,942	\$82,181
Jackson	2,264	528,366	\$5,273	\$7,558	\$12,831
Jasper	10,980	3,221,748	\$52,985	\$58,443	\$111,428
Jeff Davis	11,785	5,029,837	\$77,359	\$65,388	\$142,747
Jefferson	30,559	5,498,969	\$88,544	\$81,275	\$169,819
Jenkins	27,972	6,893,767	\$70,282	\$106,047	\$176,329
Johnson	12,350	7,539,645	\$115,726	\$111,858	\$227,584
Jones	9,902	2,579,250	\$41,776	\$46,427	\$88,203
Lamar	5,064	1,087,794	\$12,610	\$18,184	\$30,794
Lanier	7,900	3,425,317	\$54,394	\$58,039	\$112,433
Laurens	60,155	19,375,143	\$139,327	\$284,485	\$423,812
Lee	11,583	2,329,058	\$32,889	\$40,514	\$73,403
Liberty	14,587	4,890,466	\$65,777	\$77,216	\$142,993
Lincoln	5,776	2,024,770	\$20,628	\$34,421	\$55,049
Long	42,227	12,299,908	\$193,047	\$165,840	\$358,887
Lowndes	15,408	5,365,531	\$48,150	\$90,736	\$138,886
Lumpkin	11,419	112,602	\$1,371	\$1,894	\$3,265
Macon	11,233	3,529,087	\$38,396	\$65,045	\$103,441
Madison	0	1,667,364	\$17,881	\$28,329	\$46,210
Marion	11,321	4,970,350	\$35,747	\$72,388	\$108,135
McDuffie	7,927	2,646,578	\$20,643	\$52,111	\$72,754
McIntosh	42,127	11,370,656	\$112,467	\$178,326	\$290,793
Meriwether	12,707	4,191,699	\$57,296	\$77,861	\$135,157
Miller	5,824	1,845,721	\$28,609	\$36,224	\$64,833
Mitchell	15,834	4,528,408	\$90,070	\$74,646	\$164,716
Monroe	12,847	3,657,062	\$43,267	\$57,782	\$101,049
Montgomery	21,973	8,821,992	\$120,464	\$125,175	\$245,639
Morgan	12,210	2,330,780	\$26,091	\$35,577	\$61,668
Murray	782	400,346	\$2,880	\$6,205	\$9,085
Muscogee	0	358,648	\$4,017	\$8,382	\$12,399
Newton	5,885	1,169,405	\$15,190	\$23,388	\$38,578
Oconee	991	376,632	\$2,518	\$6,403	\$8,921
Oglethorpe	24,246	5,945,039	\$45,266	\$112,510	\$157,776
Paulding	772	324,868	\$2,010	\$6,133	\$8,143
Peach	2,298	773,096	\$11,252	\$13,143	\$24,395
Pickens	19,985	987,952	\$7,854	\$15,787	\$23,641
Pierce	13,684	9,748,365	\$102,943	\$162,798	\$265,741

County	Acres	Assessed Value	County Revenue	School Revenue	Total Revenue
Pike	3,593	2,227,243	\$31,083	\$35,963	\$67,046
Polk	4,554	10,911,651	\$120,694	\$176,234	\$296,928
Pulaski	8,734	1,582,242	\$22,215	\$22,102	\$44,317
Putnam	3,749	1,690,662	\$14,011	\$24,151	\$38,162
Quitman	10,176	4,038,966	\$64,195	\$56,739	\$120,934
Rabun	175	27,701	\$253	\$269	\$522
Randolph	13,990	6,346,964	\$100,695	\$114,245	\$214,940
Richmond	1,990	995,100	\$9,746	\$19,657	\$29,403
Rockdale	0	0	\$0	\$0	\$0
Schley	7,406	2,534,127	\$31,188	\$42,267	\$73,455
Screven	12,225	11,579,338	\$153,669	\$179,144	\$332,813
Seminole	3,430	2,043,856	\$28,089	\$32,730	\$60,819
Spalding	0	924,412	\$14,476	\$17,166	\$31,642
Stephens	689	359,803	\$4,825	\$6,584	\$11,409
Stewart	17,224	6,602,560	\$76,676	\$99,269	\$175,945
Sumter	13,500	4,252,691	\$56,242	\$77,624	\$133,866
Talbot	9,948	3,144,371	\$50,323	\$44,364	\$94,687
Taliaferro	11,799	3,843,847	\$79,141	\$69,166	\$148,307
Tattnell	25,196	8,357,002	\$124,168	\$112,937	\$237,105
Taylor	11,687	2,584,105	\$21,009	\$40,906	\$61,915
Telfair	20,448	11,095,324	\$181,575	\$171,900	\$353,475
Terrell	6,825	2,209,958	\$29,834	\$36,429	\$66,263
Thomas	29,837	4,542,654	\$35,639	\$65,959	\$101,598
Tift	2,894	1,313,705	\$16,005	\$23,599	\$39,604
Toombs	8,060	6,101,822	\$53,379	\$84,606	\$137,985
Towns	0	0	\$0	\$0	\$0
Treutlen	41,931	5,051,251	\$65,464	\$65,666	\$131,130
Troup	10,653	2,758,084	\$29,340	\$51,990	\$81,330
Turner	6,118	2,578,368	\$41,303	\$41,254	\$82,557
Twiggs	16,663	6,752,338	\$112,089	\$112,089	\$224,178
Union	241	86,561	\$501	\$1,020	\$1,521
Upson	14,057	3,665,422	\$35,811	\$56,521	\$92,332
Walker	754	422,554	\$3,312	\$7,027	\$10,339
Walton	2,648	860,351	\$10,175	\$15,385	\$25,560
Ware	64,791	11,757,348	\$184,320	\$199,005	\$383,325
Warren	17,168	5,377,282	\$69,679	\$93,565	\$163,244
Washington	57,871	10,080,463	\$97,761	\$172,759	\$270,520
Wayne	28,746	21,830,753	\$260,288	\$392,954	\$653,242
Webster	8,515	4,094,713	\$36,852	\$69,442	\$106,294

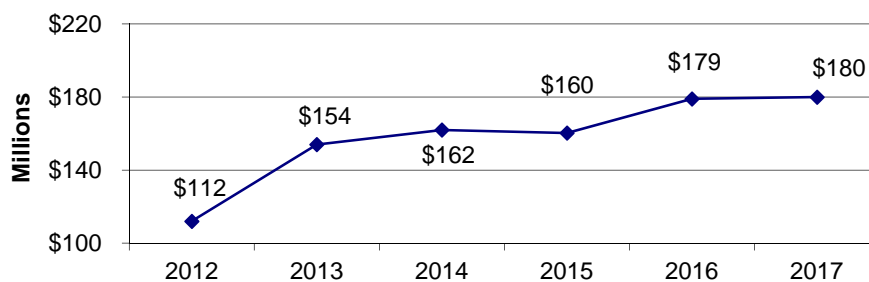
<b>County</b>	<b>Acres</b>	<b>Assessed Value</b>	<b>County Revenue</b>	<b>School Revenue</b>	<b>Total Revenue</b>
<b>Wheeler</b>	9,849	4,765,446	\$80,617	\$74,894	\$155,511
<b>White</b>	188	36,730	\$367	\$660	\$1,027
<b>Whitfield</b>	687	407,219	\$3,893	\$7,638	\$11,531
<b>Wilcox</b>	21,039	6,996,233	\$127,681	\$105,713	\$233,394
<b>Wilkes</b>	160,441	6,571,216	\$79,913	\$110,068	\$189,981
<b>Wilkinson</b>	12,282	5,153,079	\$64,104	\$101,217	\$165,321
<b>Worth</b>	0	5,026,127	\$63,128	\$77,905	\$141,033
<b>Total</b>	<b>2,097,887</b>	<b>670,794,005</b>	<b>\$8,282,046</b>	<b>\$10,670,887</b>	<b>\$18,952,933</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 abandoned 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 2017 the program received over \$180 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 abandoned 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 2017, the program returned over \$21 million dollars and 315,590 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).

