

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 20th day of April, 2012.


Filing Date: April 24th, 2012.


The Georgia Department of Revenue has Adopted the following Rules:

- **560-11-6-.09, entitled "Table of Conservation Use Land Values"**
- **560-11-11-.12, entitled "Table of Forest Land Protection Act Land Use Values"**

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-271, and 48-5-269.

Sworn to and subscribed before me this 20th day of April, 2012.


(Notary Public Seal)


Douglas J. MacGinnitie
Commissioner
Georgia Department of Revenue

Notary Public, Henry County, Georgia
My Commission Expires Nov. 01, 2015

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-11
CONSERVATION USE PROPERTY

**560-11-11-.12—Table of Forest Land Protection Act
Land Use Values.**

(1) For the purpose of prescribing the current use values for conservation use land, the state shall be divided into the following 9 Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1-716, W2-643, W3-584, W4-535, W5-491, W6-456, W7-428, W8-393, W9-358;

(b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1-970, W2-877, W3-792, W4-717, W5-661, W6-621, W7-585, W8-537, W9-489;

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and

Wilkes. Table of per acre values: W1-970, W2-877, W3-792, W4-717, W5-661, W6-605, W7-509, W8-415, W9-347;

(d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1-700, W2-627, W3-568, W4-521, W5-454, W6-424, W7-368, W8-319, W9-260;

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1-597, W2-552, W3-507, W4-465, W5-421, W6-378, W7-332, W8-288, W9-239;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-590, W2-542, W3-495, W4-451, W5-403, W6-357, W7-310, W8-262, W9-215;

(g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1-632, W2-575, W3-524, W4-471, W5-416, W6-364, W7-310, W8-255, W9-202;

(h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1-687, W2-623, W3-558, W4-495, W5-431, W6-368, W7-304, W8-241, W9-197;

(i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne.

Table of per acre values: W1-695, W2-627, W3-568, W4-505, W5-440, W6-380, W7-316, W8-253, W9-197.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-271.