CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. 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 3rd **of** March **, 2011.**

GEORGIA DEPARTMENT OF REVENUE

Filing Date: March 3 **, 2011.**

The Georgia Department of Revenue has repealed:

- 560-11-2-.32, entitled "County Boards of Equalization—Creation and Number."
- 560-11-2-.33, entitled "County Boards of Equalization—Qualifications and Appointment of Members and Alternate Members."
- 560-11-2-.61, entitled "Digest Reporting"

The Georgia Department of Revenue has adopted:

- 560-11-2-.27, entitled "County Board of Tax Assessors—Vacancy."
- 560-11-2-.31, entitled "County Board of Tax Assessors—Qualifications."
- 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, 48-5-7.4, 48-5-7.7, 48-5-264, 48-5-269, 48-5-271, 48-5-290, 48-5-291, 48-5-292, and 48-5-295.

Sworn to and subscribed before me this 3rd **day of** March **, 2011.**

Melanie A Butler

(Signature of Notary Public)
(Notary Public Seal)
Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012

Douglas J. MacGinnitie
Commissioner
Georgia Department of Revenue

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: W1-696, W2-625, W3-567, W4-520, W5-477, W6-443, W7-416, W8-382, W9-348;

(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: W1-942, W2-852, W3-769, W4-697, W5-642, W6-603, W7-568, W8-522, W9-475;

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1-942, W2-852, W3-769, W4-697, W5-642, W6-588, W7-495, W8-403, W9-337;

(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: W1-680, W2-609, W3-552, W4-506, W5-441, W6-412, W7-358, W8-310, W9-253;

(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: W1-580, W2-536 W3-493, W4-452, W5-409, W6-367, W7-323, W8-280, W9-233;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1-573, W2-527 W3-481, W4-438, W5-392, W6-347, W7-301, W8-255, W9-209;

(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: W1-614, W2-559, W3-509, W4-458, W5-404, W6-354, W7-301, W8-248, W9-197;

(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: W1-667, W2-605, W3-542, W4-481, W5-419, W6-358, W7-296, W8-234, W9-192;

(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: W1-675, W2-609, W3-552, W4-491, W5-428, W6-369, W7-307, W8-246, W9-192.

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