



STATE OF GEORGIA

2002 ANNUAL REPORT REGARDING PROPERTY TAX ADMINISTRATION

**GEORGIA DEPARTMENT
OF
REVENUE**

January 20, 2003

**T. Jerry Jackson
Commissioner**

Commissioner's Report to the General Assembly

Regarding Property Tax Administration

Georgia Department of Revenue

January 20, 2003

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T. Jerry Jackson
Revenue
Commissioner

January 20, 2003

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 of continuing to provide the General Assembly with the effect of property tax administration and the continued enactment of laws created by legislation and administered by the Department of Revenue, Property Tax Division.

The information contained in this report is made pursuant to the requirements of O.C.G.A. §§ 48-5-349.5, 48-5-7.1 and 48-5-7.4. It is hoped this report can be a tool for further understanding the state of Property Tax Administration in Georgia.

The staff of the Property Tax Division will be able to provide more information or clarification of information upon request.

Respectfully Submitted,

T. Jerry Jackson
Revenue Commissioner

HIGHLIGHTS OF ANNUAL REPORT

DIGEST REVIEW:

- The Revenue Commissioner continues to insure 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.
- Of the 53 counties falling in the 2001 review year, 15 county ad valorem tax digests failed to meet the state standards for approval, compared to 6 counties in 2000. As a result, \$5.00 per parcel penalties were assessed in the amount of \$176,220 and \$1,752,544 in additional state tax. Fulton County's additional state tax assessment of \$1,461,962 comprised 83% of the total amount. Appeals to the \$5.00 per parcel penalties, filed by Franklin, Lumpkin, and McIntosh Counties, are pending at this time.
- Of the other 106 non-review counties, 17 county ad valorem tax digests failed to have an acceptable overall average assessment ratio, compared to 32 in 2000. As a result, additional state tax in the amount of \$419,778 was assessed these 17 counties.
- The average level of assessment, as measured by the Median, has fallen from 37.90% in tax year 1995 to 36.99% for tax year 2001. Even so, the assessment level remains within the acceptable standard of 36.00% to 44.00%.
- The average level of uniformity, as measured by the Coefficient of Dispersion, has decreased from 15.38% in 1995 to 11.71% for 2001, indicating continued improvement in equity and uniformity.
- The average level of assessment bias, as measured by the Price Related Differential, has also shown continued improvement; a measure of 100.98% in 2001, compared to 103.27% in 1995.
- Assessed values reached a high of 220.1 billion in 2001 or a 9.3% increase from the values reported in 2000; while the average millage rate of 24.19 increased less than 1% from 2000 to 2001.

PUBLIC UTILITIES:

- The statewide average equalization ratio for public utility property in 2002 was 36.69% compared to 37.28% in 2001, constituting a slight decrease in the statewide equalization ratio.
- Equalization ratios for 82 of the 159 counties were proposed at a ratio less than 40%.

PREFERENTIAL AGRICULTURAL ASSESSMENT:

- Since the implementation of Preferential Agricultural Assessment in 1984, the number of parcels in this program has risen from approximately 10,000 to approximately 20,600; the amount of value eliminated from the digests has increased from 86.9 million to 195.1 million; and the total tax dollars lost by local government has increased from 1.6 million to approximately 5 million.

CONSERVATION USE VALUATION:

- Since the implementation of Conservation Use Valuation in 1992, the number of parcels in this program has risen from approximately 16,000 to more than 75,000; the amount of value eliminated from the digests has increased from 395.8 million to approximately 2.8 billion; and the total tax dollars lost by local government has increased from 8.9 million to approximately 72 million.
- These dramatic increases are expected to continue to grow as property valuations increase.

TIMBER TAXATION:

- Since 1992, values reported for timber sales and harvests have increased from 493.1 million to 676 million or 42%, while the revenues for the same time period have increased from 11.5 million to 17.2 million, or approximately 48%.

Reporting Requirements

The Commissioner's responsibility for continuing to provide the General Assembly with the effect of property tax administration and the continued enactment of laws created by legislation and administered by the Department of Revenue, Property Tax Division are as follows:

- O.C.G.A. Section 48-5-349.5 requires the examination of the digest of each county to ensure that all property valuations are reasonably uniform and equalized among the counties and within the counties. This code section provides for a status report on this review process along with the Commissioner's observations regarding the progress of the counties in ad valorem tax administration.
- O.C.G.A. Section 48-5-7.1 requires the 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 the value under this program and this report analyzes the effect of this program on taxpayers and levying authorities.
- O.C.G.A. Section 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 using 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 Property Tax Division, has been given the statutory duty of reviewing county tax digests to determine if the digests meet the criteria mandated in statute case laws and regulation for level of assessment¹, uniformity², and equalization³.

Article 5A of Chapter 5 of Title 48 establishes the procedure for the Commissioner to equalize county property tax digests between and within counties and compel county boards of tax assessors to make adjustments in property valuations so as to insure uniformity and equity.

As directed by the legislature, the Commissioner has adopted a three-year digest review cycle in which each county's tax digest is reviewed extensively to determine the level of assessment, uniformity and equalization in each property class. In any given year, one third of the county tax digests are subject to extensive statistical testing. Counties, which do not meet the criteria, 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 any county's digest as being reasonably uniform and equalized if the digest meets certain standards:

For those digests submitted by counties in their digest review year, the Commissioner completes his review on or before August 1 of the following tax year or within 30 days of the date the ratio study results are provided by the State Auditor. Based upon this review, the Commissioner will approve any digest when it is found to be reasonably uniform and equalized by having met the following state established standards:

the average level of assessment for each class of property meets the state standards of 36% to 44%;

the average measure of overall equalization, the *coefficient of dispersion*⁴, 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*⁵, meets the state standard of 95% to 110%.

The Commissioner conditionally approves the digest and assesses a penalty of \$5.00 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. If the overall average assessment level does not meet state standards, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment level and the amount the digest actually produces for collection purposes.

For those counties submitting their digest during a non-review year, digests are evaluated by the

¹ The comparison of an individual property's actual sales price versus its assessed value is a measure of the level of assessment. The ratio required by state statute is 40%.

² The measurement of quality of the results produced by a county's valuation program will determine if properties are valued in a uniform manner.

³ Equalization is the measure of equality of assessment. In order to possess good equalization, a county tax digest should value all properties at about the same level of assessment.

⁴ The coefficient of dispersion is the statistical representation of equalization.

⁵ The price-related differential is the statistical measure of assessment bias. This demonstrates whether lower or higher priced properties are more accurately assessed.

Commissioner based on the overall average assessment ratio deviation from the proper assessment ratio of 36% to 44%.

If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36% to 44%, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment rate and the amount the digest actually produces for collection purposes.

Beginning with the 2000 tax year digest reviews, in order to measure the compliance of each county in meeting state standards for digest approval, the Commissioner utilizes the information provided by the State Auditor from the sales ratio studies developed for each county. Each county's ratio study measures the statistical standards of level of assessment, uniformity and equalization.

Results of the 2001 digest reviews for counties falling in the 2001 Review Year and the current status of each:

The review of the 53 counties falling within the 2001 review year resulted in 15 counties being subject to the \$5.00 per taxable parcel penalty, additional state tax, or both.

COUNTY	\$5 PARCEL PENALTY	ADDITIONAL STATE TAX ASSESSED	INTEREST PAID
Baldwin		24,859	
Chattahoochee		1,358	27
Emanuel		8,933	179
*Franklin	67,260	42,210	
Fulton		1,461,962	
Glascocock		2,613	
Glynn		104,850	
Jasper		9,095	
*Lumpkin	60,045	39,088	
*McIntosh	48,915	1,581	
Murray		22,655	453
Stewart		3,043	
Tattnall		9,752	
Tift		18,348	367
Wheeler		2,197	
TOTAL	176,220	1,752,544	1,026

*These counties have appealed the \$5 per parcel penalty. Consent Orders to defer the penalty and establish guidelines for correcting the digest by the next review year are being developed.

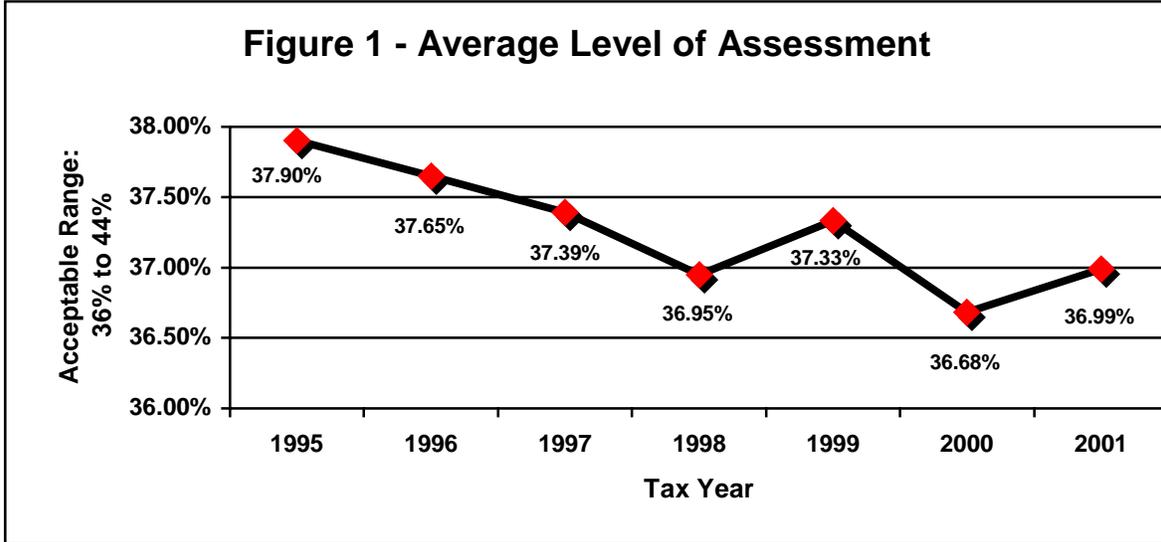
The review of the 106 non-review counties resulted in 17 counties being assessed additional state tax:

COUNTY	ADDITIONAL STATE TAX	INTEREST	COUNTY	ADDITIONAL STATE TAX	INTEREST
Brantley	5,136	103	Miller	3,907	
Catoosa	25,907	518	Montgomery	4,550	
Charlton	5,936	119	Spalding	43,230	
Crisp	15,634	313	Taylor	3,144	
Douglas	62,226	1245	Towns	10,633	213
Echols	1,850		Walker	32,970	659
Forsyth	175,088		Warren	2,778	
Lincoln	15,555	311	Wilkes	7,624	152
Long	3,610				
			TOTAL	419,778	3,633

Several graphs are being included on the following pages to provide a visual indication of the various

measurable statistical standards since 1995:

- **Figure 1** - This graph indicates that, even though the average Median Ratio has fallen from 37.90% in 1995 to 36.99% in 2001, the assessment level remains within the acceptable standard of 36% to 44%. In general, Georgia law requires taxes to be assessed at 40% of the fair market value of the property. So the overall level of assessment is a measure of the effectiveness of the county's valuation program.



- **Figure 2** – This graph 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. Beginning with the 1995 tax year, the Commissioner, through regulation, tightened the acceptable standard of equalization and uniformity from 20% or less to 15% or less for residential properties, and from 25% or less to 20% or less for non-residential properties. Since 1995, this statistical average has decreased from 15.38% to 11.71% for 2001, demonstrating continued improvement.

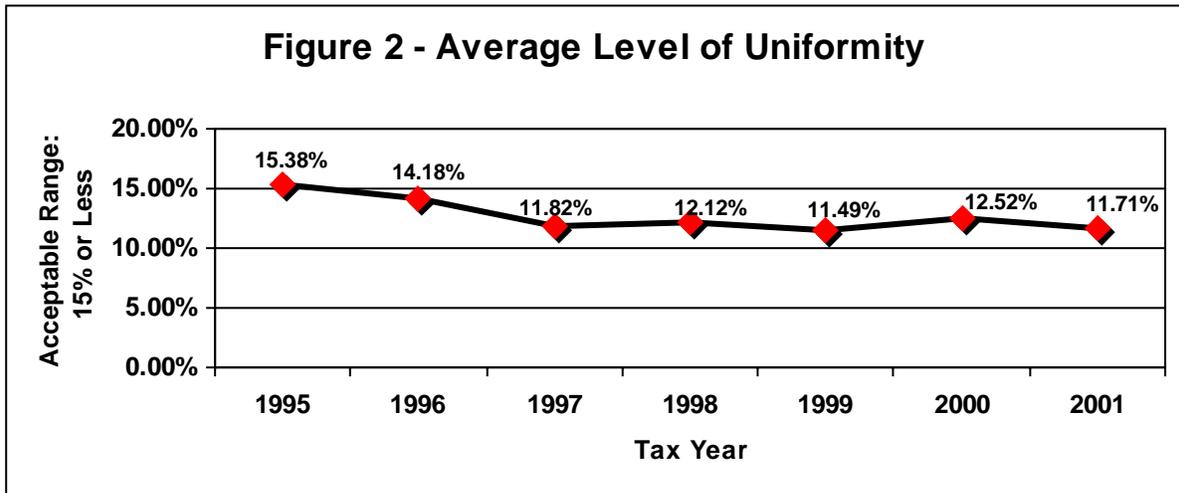
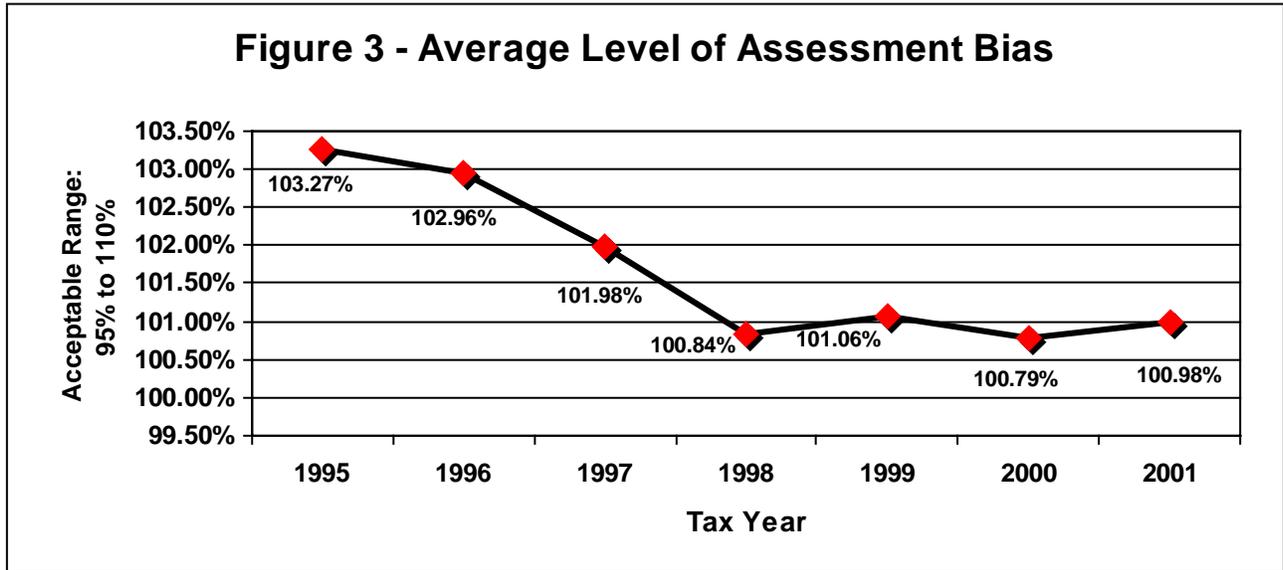


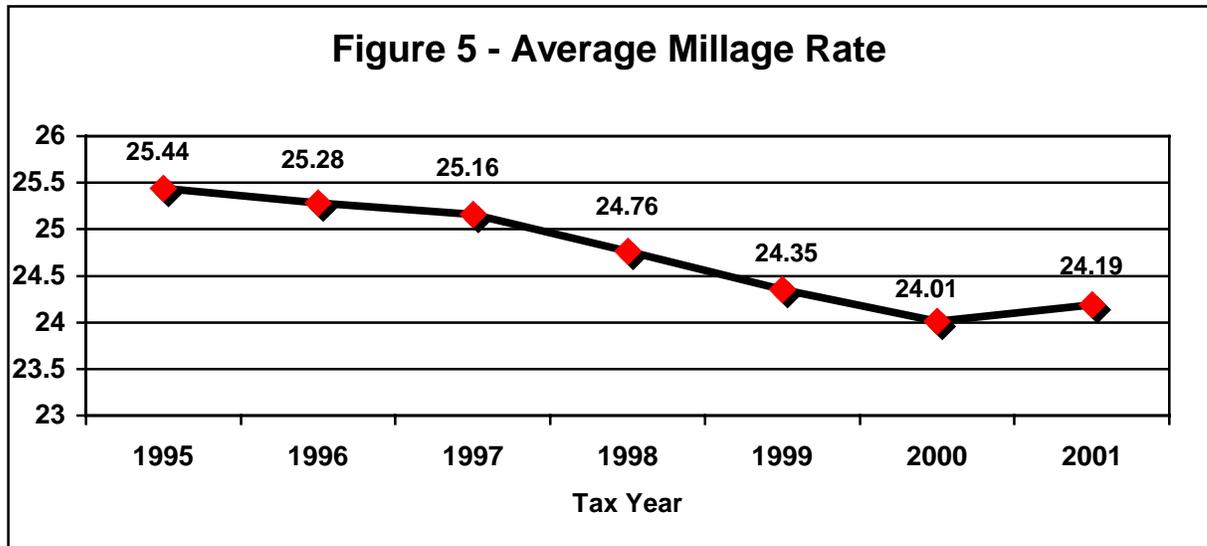
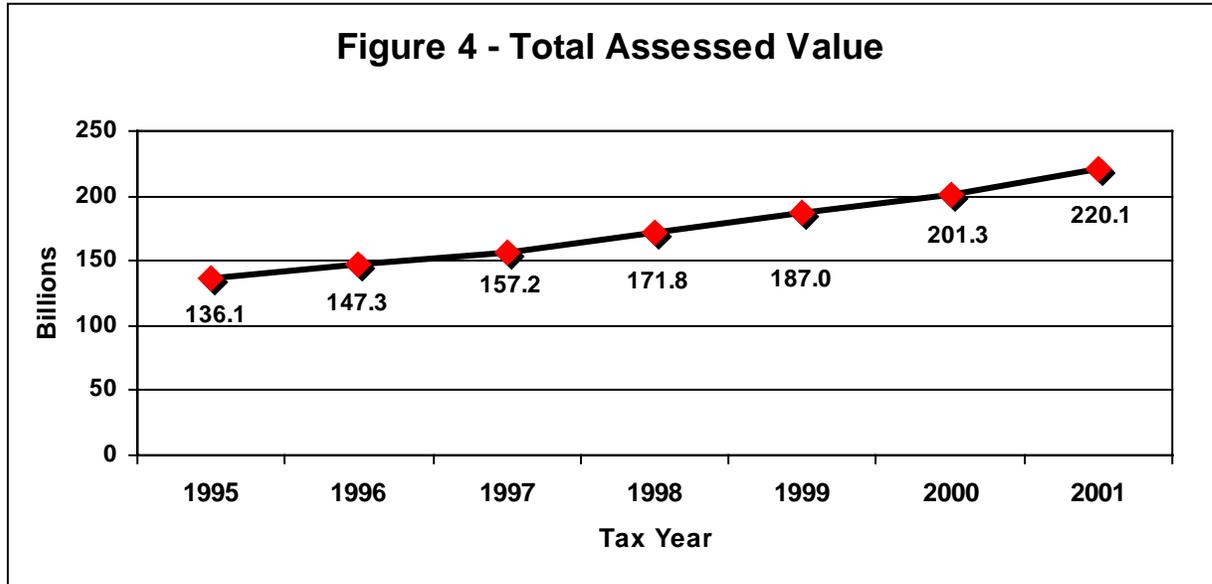
Figure 3 - This chart shows the past seven years average assessment bias, as measured by the Price Related Differential. This standard has also shown continued improvement from 1995 when the average was 103.27% to the 2001 average of 100.98%.

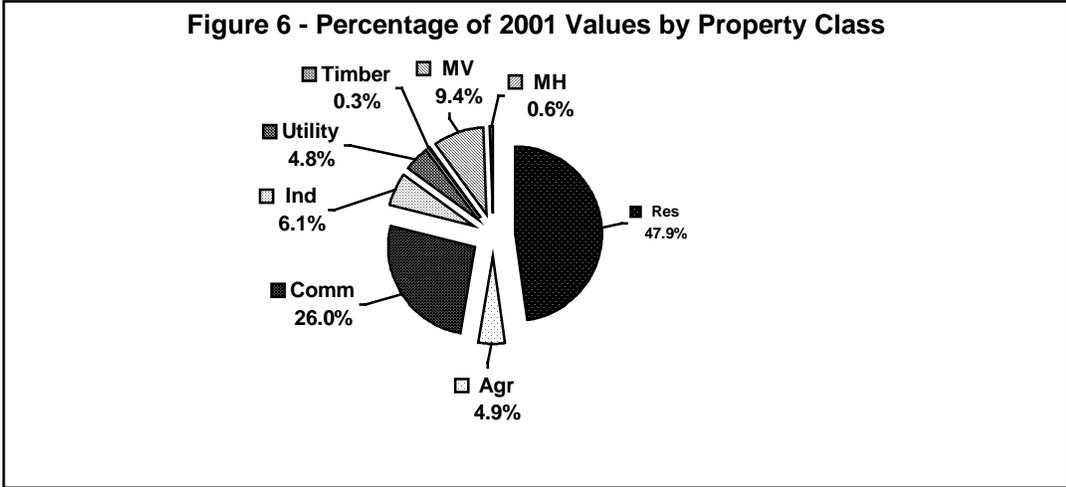


Value and Revenue

Since the implementation of the new digest review procedures, counties have been performing either total or partial revaluations and updates to properties in order to conform to the state standards for acceptable digests. In doing these revaluations and updates, property values have increased significantly since 1995.

Figures 4 and 5 show the changes in the total values and the average millage during the last several years, while **Figure 6** shows the percentage breakdown, by property class, of the values reported on the 2001 tax digests.





Property tax continues to be the primary revenue source for local governments. Currently, approximately 6.9 billion in revenue is collected from property taxes in Georgia. Because there is limited Department involvement in the collection of city taxes, this report does not focus on this tax type. **Figures 7 and 8** show the total revenues and the revenue breakdown by tax type generated from the 2001 tax digests. **Figures 9 through 14** show the amount of tax revenue and a 5 year comparison for county, school and state tax purposes.

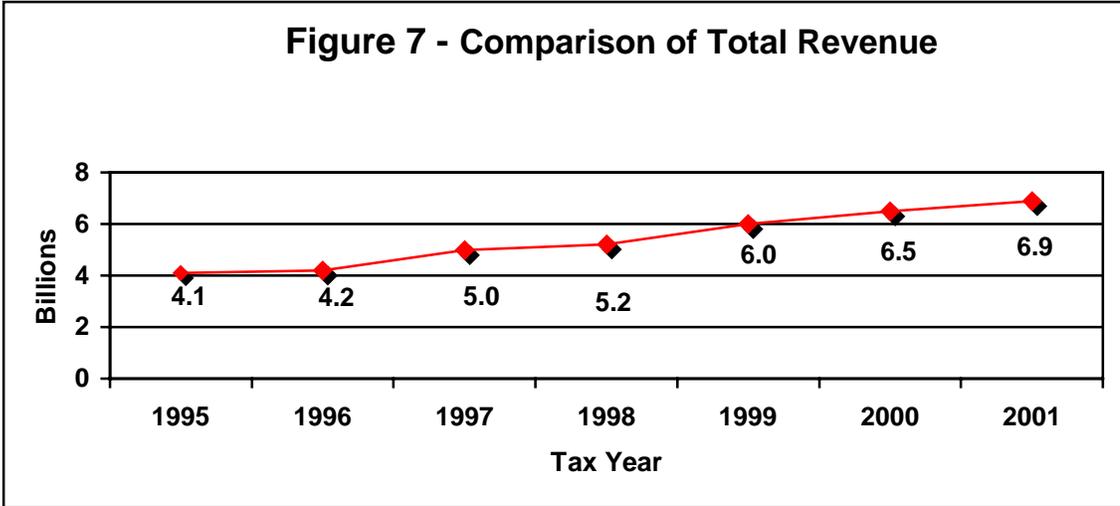


Figure 8 - 2001 Percentage of Total Revenue By Tax Type - In Billions

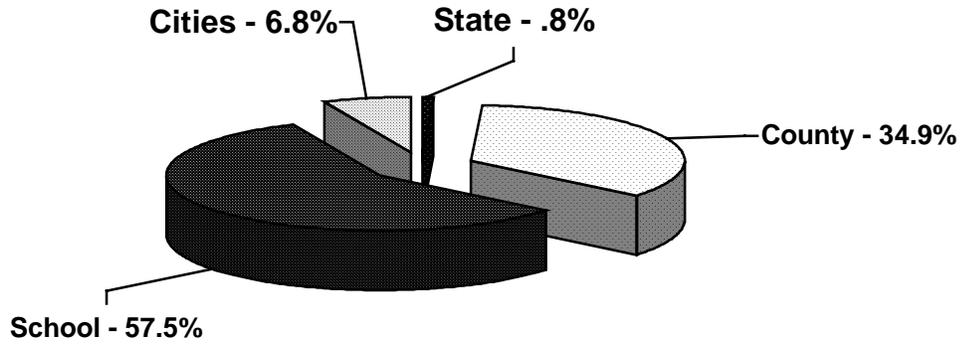


Figure 9 - 2001 County Tax Revenue - Millions

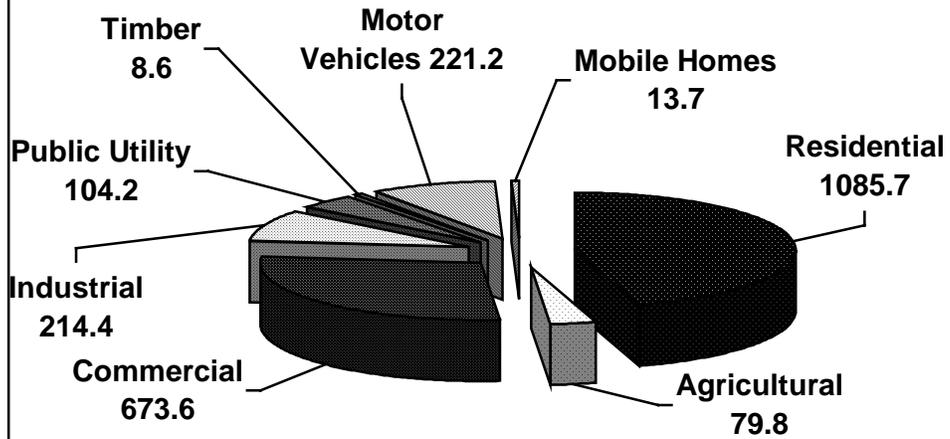


Figure10 - 5 Year Comparison of County Tax Revenue

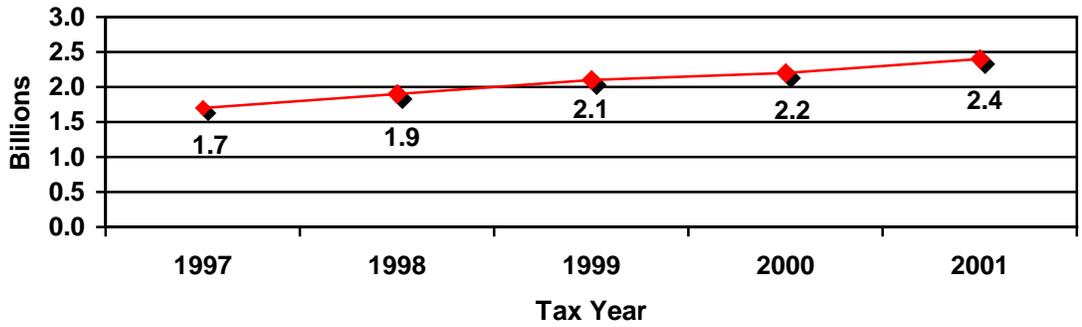


Figure 11 - 2001 School Tax Revenue - Billions

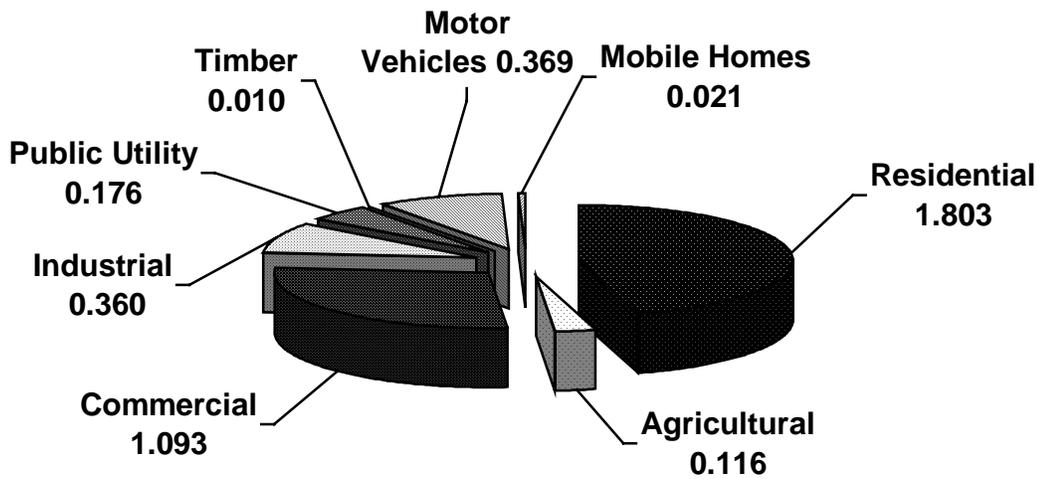


Figure12 - 5 Year Comparison of School Tax Revenue

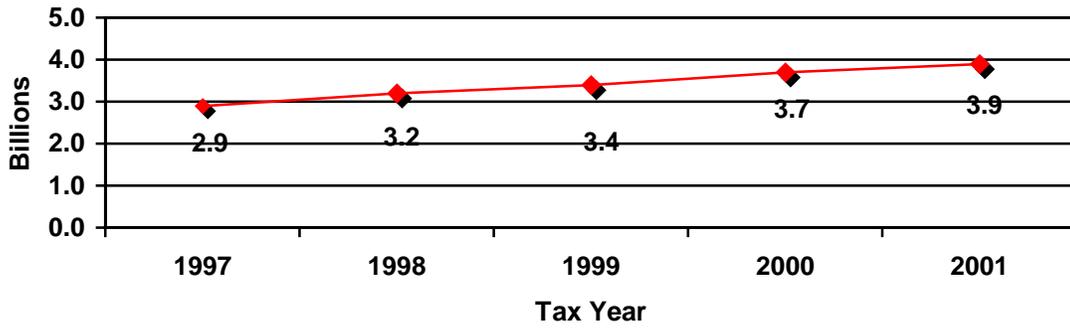


Figure 13 - 2001 State Tax Revenue - In Millions

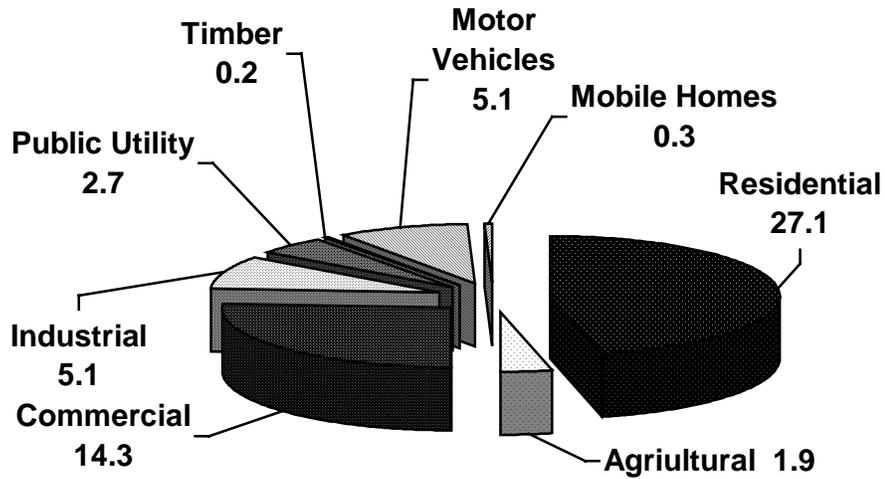
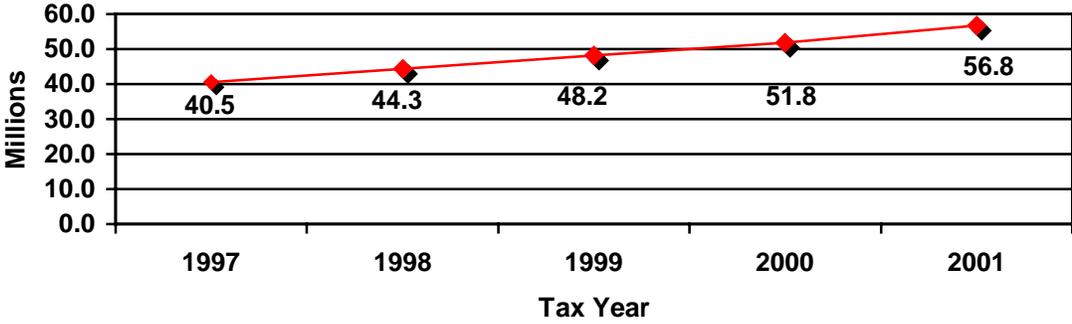


Figure14 - 5 Year Comparison of State Tax Revenue



Public Utilities

O.C.G.A. Section 48-2-18 requires the Commissioner to annually propose assessments for public utility property and to insure 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 insure the accuracy of each utility company's declarations.

The location of the property must include the county within which it is located, the tax district within that county, (i.e. County, City, etc) and a physical address such as a street name. These property returns also include a physical description of the property. The utility company is required to identify the property's designated type, operating or non-operating. Operating property is defined as any property required, directly or indirectly, for the operation of the utility. Non-operating property would then be any property not required for the operation of the utility.

In determining each county's proposed assessments for 2002 public utilities and airlines, the Commissioner utilized the equalization ratios using 2001 digest values certified by the county tax commissioners and ratio statistics developed by the State Auditor. This method insured that proposed public utility values were set at the same overall average assessment level as other properties.

Once the State Board of Equalization approved these values and equalization ratios, 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 in issuing assessment notices to the utility companies.

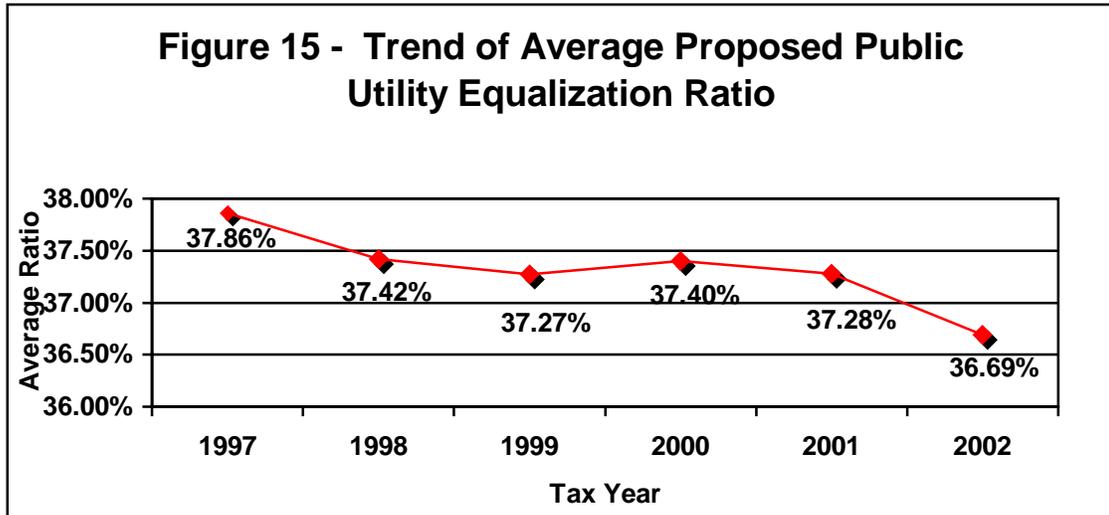
Table 3 on the following page shows each county's 2002 equalization ratio as proposed by the state and the ratio finally determined by the county board of tax assessors. In most instances where the ratio used by the county exceeds the state proposal, it is due to the county's having preformed an update or revaluation.

Table 3 – 2002 Public Utility Equalization Ratios

*Final Ratio Not Available at time of Report

County	Proposed Ratio	Final Ratio	County	Proposed Ratio	Final Ratio	County	Proposed Ratio	Final Ratio
Appling	40.00	40.00	Evans	37.69	37.69	Newton	37.21	37.21
Atkinson	37.32	37.32	Fannin	37.30	37.30	Oconee	40.00	40.00
Bacon	40.00	40.00	Fayette	40.00	40.00	Oglethorpe	40.00	40.00
Baker	40.00	40.00	Floyd	40.00	40.00	Paulding	36.74	*
Baldwin	32.76	40.00	Forsyth	33.80	40.00	Peach	40.00	40.00
Banks	37.07	37.07	Franklin	24.82	*	Pickens	40.00	40.00
Barrow	40.00	40.00	Fulton	33.86	*	Pierce	36.30	40.00
Bartow	40.00	40.00	Gilmer	40.00	40.00	Pike	37.19	37.19
Ben Hill	40.00	40.00	Glascok	32.93	32.93	Polk	40.00	40.00
Berrien	37.43	37.43	Glynn	34.05	34.05	Pulaski	40.00	40.00
Bibb	40.00	40.00	Gordon	37.11	*	Putnam	40.00	40.00
Bleckley	36.83	*	Grady	40.00	40.00	Quitman	37.34	*
Brantley	34.85	34.85	Greene	36.98	36.98	Rabun	40.00	40.00
Brooks	40.00	40.00	Gwinnett	37.41	37.41	Randolph	37.64	37.64
Bryan	36.75	36.75	Habersham	36.37	40.00	Richmond	37.31	37.31
Bulloch	40.00	40.00	Hall	36.09	*	Rockdale	37.62	40.00
Burke	40.00	40.00	Hancock	36.38	36.38	Schley	40.00	40.00
Butts	40.00	40.00	Haralson	40.00	40.00	Screven	40.00	40.00
Calhoun	40.00	38.03	Harris	40.00	40.00	Seminole	40.00	40.00
Camden	40.00	40.00	Hart	36.26	40.00	Spalding	34.16	40.00
Candler	36.38	36.40	Heard	35.94	*	Stephens	37.28	37.28
Carroll	40.00	40.00	Henry	40.00	40.00	Stewart	34.99	40.00
Catoosa	35.88	35.88	Houston	40.00	37.75	Sumter	36.15	36.15
Charlton	34.50	34.50	Irwin	37.26	37.26	Talbot	37.51	37.51
Chatham	40.00	40.00	Jackson	40.00	40.00	Taliaferro	40.00	40.00
Chattahoochee	32.91	40.00	Jasper	34.96	*	Tattnall	32.71	40.00
Chattooga	37.11	37.11	Jeff Davis	36.99	36.99	Taylor	35.94	*
Cherokee	40.00	40.00	Jefferson	36.70	36.70	Telfair	40.00	40.00
Clarke	40.00	40.00	Jenkins	40.00	40.00	Terrell	40.00	40.00
Clay	37.40	37.40	Johnson	40.00	40.00	Thomas	40.00	40.00
Clayton	37.12	37.12	Jones	40.00	40.00	Tift	35.59	35.59
Clinch	37.14	37.14	Lamar	40.00	40.00	Toombs	40.00	40.00
Cobb	37.17	*	Lanier	40.00	40.00	Towns	35.38	40.00
Coffee	40.00	40.00	Laurens	37.37	37.37	Treutlen	40.00	40.00
Colquitt	40.00	40.00	Lee	40.00	40.00	Troup	40.00	40.00
Columbia	40.00	40.00	Liberty	37.22	37.22	Turner	37.06	37.06
Cook	36.02	36.02	Lincoln	23.86	40.00	Twiggs	40.00	40.00
Coweta	40.00	40.00	Long	34.21	40.00	Union	40.00	40.00
Crawford	40.00	40.00	Lowndes	40.00	40.00	Upson	40.00	40.00
Crisp	33.58	37.76	Lumpkin	29.08	40.00	Walker	34.92	34.92
Dade	40.00	40.00	Macon	36.10	*	Walton	37.85	37.85
Dawson	40.00	40.00	Madison	40.00	40.00	Ware	40.00	40.00
Decatur	40.00	40.00	Marion	40.00	38.56	Warren	35.51	40.00
Dekalb	36.38	36.38	McDuffie	40.00	40.00	Washington	40.00	40.00
Dodge	40.00	40.00	McIntosh	31.81	31.81	Wayne	37.68	37.68
Dooly	40.00	40.00	Meriwether	40.00	40.00	Webster	36.04	36.04
Dougherty	37.01	40.00	Miller	34.21	34.21	Wheeler	36.04	36.04
Douglas	35.75	39.00	Mitchell	40.00	40.00	White	37.12	37.12
Early	37.22	37.22	Monroe	40.00	40.00	Whitfield	36.68	36.68
Echols	35.28	35.28	Montgomery	32.72	40.00	Wilcox	40.00	40.00
Effingham	40.00	40.00	Morgan	36.91	*	Wilkes	34.34	34.34
Elbert	37.13	37.13	Murray	34.37	40.00	Wilkinson	40.00	40.00
Emanuel	35.36	*	Muscogee	40.00	40.00	Worth	40.00	40.00
STATE WIDE PROPOSED RATIO AVERAGE:			36.69					

Figure 15 below shows the trend of the statewide proposed public utility equalization ratios.



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.

In making application for preferential assessment, qualifying taxpayers must have signed a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership were allowed, provided the property was transferred to another qualifying entity that agreed to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant was breached and a penalty imposed. Penalties ranged from 15 times the tax savings if the breach occurred during the first year of the covenant, to a minimum of 3 times the tax savings if a breach occurred during the tenth year of the covenant.

Fiscal Impact

The **Table 4** below shows for each tax year, since the beginning of this program, the statewide number of parcels, the total value eliminated, the total tax dollar loss, and the percentage change of each category.

Table 4 - Preferential Agricultural Assessment Fiscal Impact

YEAR	PARCELS	PERCENT CHANGE	TOTAL VALUE ELIMINATED	PERCENT CHANGE	TOTAL TAX DOLLAR LOSS	PERCENT CHANGE
1984	10,001	N/A	86,969,884	N/A	1,588,974	N/A
1985	11,839	+ 18.4	105,327,904	+ 21.1	1,992,707	+ 25.4
1986	12,642	+ 6.8	115,411,332	+ 9.6	2,227,704	+ 11.8
1987	13,446	+ 6.4	119,970,016	+ 3.9	2,370,396	+ 6.4
1988	15,306	+ 13.8	134,584,711	+ 12.2	2,864,733	+ 20.9
1989	16,978	+ 10.9	148,115,075	+ 10.1	3,782,095	+ 32.0
1990	19,947	+ 17.5	176,780,216	+ 19.4	4,010,259	+ 6.0
1991	23,086	+ 15.7	204,261,412	+ 15.5	4,657,783	+ 16.1
1992	23,243	+ .7	180,985,796	- 11.4	4,232,187	- 9.1
1993	18,388	- 20.9	145,151,076	- 9.8	3,542,375	- 16.3
1994	17,836	- 3.0	137,170,751	- 5.5	3,362,403	- 5.1
1995	22,226	+ 24.6	165,278,063	+ 20.5	4,249,807	+ 26.4
1996	23,501	+ 5.7	174,157,485	+ .4	4,410,076	+ 3.8
1997	23,915	+ 1.8	181,350,311	+ 4.1	4,654,542	+ 5.5
1998	23,340	- 2.4	189,169,970	+ 4.3	4,701,626	+ 1.01
1999	22,634	-3.02	191,204,332	+1.08	4,760,183	+1.25
2000	22,449	-.82	191,352,938	+.08	4,824,066	+1.34
2001	20,582	-8.32	195,076,035	+1.95	5,011,186	+.88

The Department will continue to monitor this program and provide data each year as required by law.

Table 5 on the following page illustrates a county by county breakdown of the preferential agricultural

assessment local impact analysis for 2001.

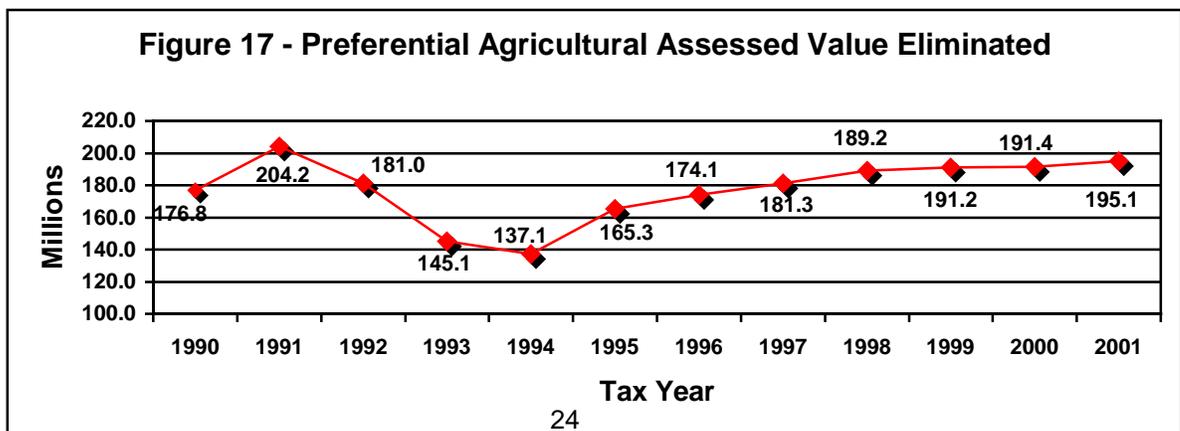
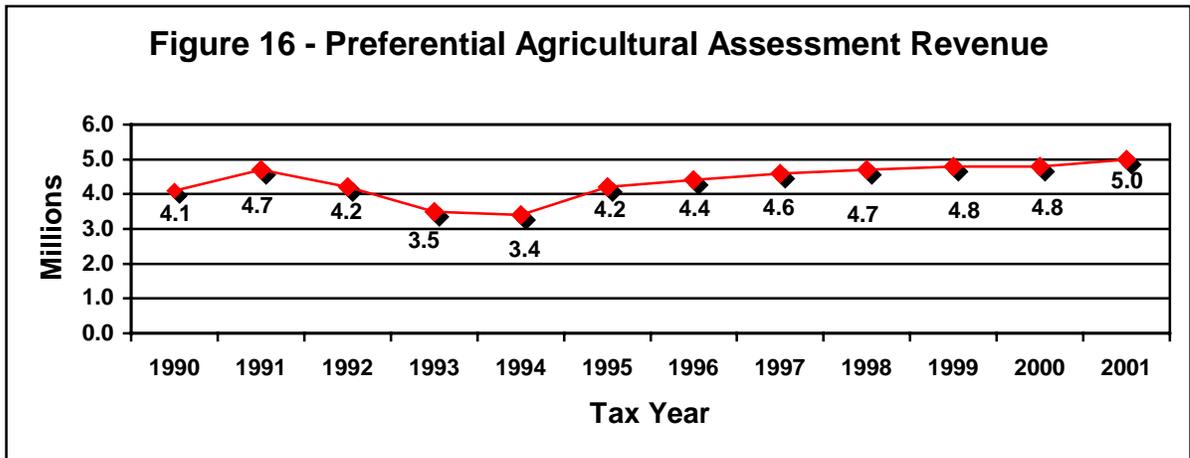
TABLE 5 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2001

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	430	2,276,312	569	22,194	34,987	911	58,661
ATKINSON	363	2,340,637	585	39,604	31,016	0	71,205
BACON	78	561,225	140	7,016	7,015	0	14,171
BAKER	297	3,765,502	941	45,948	63,938	0	110,827
BALDWIN	32	371,917	93	4,656	6,192	0	10,941
BANKS	36	496,359	124	3,096	6,105	397	9,722
BARROW	42	440,361	110	2,601	9,071	722	12,504
BARTOW	45	629,850	157	4,310	11,608	0	16,075
BEN HILL	38	371,902	93	5,184	6,293	0	11,570
BERRIEN	443	3,183,121	796	47,747	35,014	0	83,557
BIBB	13	56,680	14	662	961	146	1,783
BLECKLEY	37	507,496	127	5,075	6,217	0	11,419
BRANTLEY	110	561,640	140	10,194	8,594	333	19,261
BROOKS	513	4,402,209	1,101	51,835	64,712	18	117,666
BRYAN	22	175,824	44	1,213	2,989	0	4,246
BULLOCH	39	457,369	114	4,061	4,336	0	8,511
BURKE	580	5,599,373	1,400	30,802	71,392	14,274	117,868
BUTTS	45	305,311	76	4,922	5,222	0	10,220
CALHOUN	339	4,091,213	1,023	58,754	61,164	0	120,941
CAMDEN	26	304,491	76	4,497	4,552	980	10,105
CANDLER	137	875,426	219	14,780	12,694	0	2,793
CARROLL	99	1,044,223	261	6,516	18,065	0	24,842
CATOOSA	21	173,263	43	566	2,556	0	3,165
CHARLTON	44	329,958	82	4,420	4,750	2,090	11,342
CHATHAM	0	0	0	0	0	0	0
CHATTAHOOCHEE	22	174,676	44	1,740	1,742	0	3,526
CHATTOOGA	41	520,887	130	3,919	5,469	0	9,518
CHEROKEE	0	0	0	0	0	0	0
CLARKE	0	0	0	0	0	0	0
CLAY	205	1,693,958	423	30,119	17,109	0	47,651
CLAYTON	0	0	0	0	0	0	0
CLINCH	156	985,536	246	10,811	13,798	4,681	29,536
COBB	0	0	0	0	0	0	0
COFFEE	115	1,165,305	291	7,318	18,826	0	26,435
COLQUITT	50	570,899	143	6,537	5,081	1,524	13,285
COLUMBIA	13	249,890	62	1,924	4,293	0	6,279
COOK	17	209,096	52	1,984	3,080	0	5,116
COWETA	9	212,507	53	905	3,657	436	5,051
CRAWFORD	104	1,238,420	310	14,935	18,576	0	33,821
CRISP	414	2,864,352	716	40,789	45,520	3,928	90,953
DADE	68	591,455	148	3,342	9,108	0	12,598
DAWSON	8	208,431	52	1,285	2,740	0	4,077
DECATUR	698	6,933,883	1,733	65,872	83,276	0	150,881
DEKALB	1	49,840	12	282	1,095	395	1,784
DODGE	117	1,325,547	331	13,918	12,858	0	27,107
DOOLY	300	4,151,410	1,038	63,309	65,385	0	129,732
DOUGHERTY	26	853,650	213	9,476	15,110	6,915	31,714
DOUGLAS	1	5,248	1	48	102	0	151
EARLY	435	3,742,725	936	37,473	59,884	0	98,293
ECHOLS	152	880,651	220	10,806	12,538	0	23,564
EFFINGHAM	15	110,700	28	930	1,786	18	2,928
ELBERT	98	1,289,932	322	10,306	21,284	0	31,912
EMANUEL	313	3,558,101	890	36,755	32,308	5,177	75,130
EVANS	148	1,332,029	333	7,287	14,652	0	22,272
FANNIN	1	4,800	1	30	62	0	93
FAYETTE	0	0	0	0	0	0	0
FLOYD	45	439,273	110	3,736	6,900	1,071	11,817
FORSYTH	26	334,700	84	1,164	5,710	335	7,293
FRANKLIN	15	65,294	16	697	1,041	0	1,754
FULTON	39	654,520	164	8,731	12,449	2,838	24,182
GILMER	0	0	0	0	0	0	0
GLASCOCK	136	913,205	228	15,607	12,977	0	28,812
GLYNN	10	341,805	85	2,389	5,886	187	8,547

GORDON	110	1,369,613	342	6,889	22,188	0	29,419
GRADY	433	890,966	2,227	75,999	114,934	0	193,160
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
GREENE	74	668,722	167	5,738	7,356	0	13,261
GWINNETT	1	112,180	28	980	2,291	96	3,395
HABERSHAM	63	852,975	213	8,086	9,698	512	18,509
HALL	1	7,188	2	54	0	26	82
HANCOCK	460	2,932,009	733	97,020	46,413	0	144,166
HARALSON	126	1,135,846	284	12,331	13,386	0	26,001
HARRIS	107	1,099,210	275	8,222	18,203	0	26,700
HART	37	444,752	111	2,637	6,618	0	9,366
HEARD	71	820,331	205	7,793	12,448	0	20,446
HENRY	11	172,110	43	1,872	3,479	172	5,566
HOUSTON	37	894,111	224	8,099	10,533	0	18,856
IRWIN	336	2,197,125	549	28,343	36,670	2,087	67,649
JACKSON	80	1,408,697	352	12,332	21,417	2,824	36,925
JASPER	55	1,766,495	442	26,623	29,836	0	56,901
JEFF DAVIS	82	1,244,563	311	9,511	15,868	0	25,690
JEFFERSON	83	936,885	234	12,863	12,067	0	25,164
JENKINS	272	1,646,213	412	24,729	16,495	0	41,636
JOHNSON	18	203,478	51	2,765	2,543	0	5,359
JONES	45	628,072	157	5,194	6,924	0	12,275
LAMAR	16	240,067	60	2,056	3,392	0	5,508
LANIER	156	1,143,082	286	9,408	19,535	0	29,229
LAURENS	385	1,975,923	494	14,819	29,639	0	44,952
LEE	656	1,970,695	493	27,531	30,639	0	58,663
LIBERTY	47	399,758	100	4,498	7,028	1,580	13,206
LINCOLN	24	216,163	54	2,957	3,459	367	6,837
LONG	109	1,054,674	264	18,625	16,558	0	35,447
LOWNDES	1	9,219	2	72	131	0	205
LUMPKIN	5	42,590	11	519	713	0	1,243
MACON	317	2,634,227	659	28,877	40,096	0	69,632
MADISON	163	2,159,737	540	21,982	39,307	518	62,347
MARION	162	1,368,654	342	10,502	18,819	0	29,663
MCDUFFIE	62	674,630	169	5,269	9,782	0	15,220
MCINTOSH	23	96,485	24	1,134	1,466	72	2,696
MERIWETHER	129	1,367,408	342	10,966	22,797	0	34,105
MILLER	92	1,048,109	262	15,805	17,483	0	33,550
MITCHELL	144	2,272,088	568	37,724	21,955	0	60,247
MONROE	30	837,689	209	7,623	9,633	0	17,465
MONTGOMERY	372	1,677,736	419	16,316	23,307	0	40,042
MORGAN	32	856,269	214	9,342	13,700	0	23,256
MURRAY	49	321,974	80	1,867	4,669	0	6,616
MUSCOGEE	16	143,680	36	1,930	3,358	0	5,324
NEWTON	2	5,360	1	52	97	14	164
OCONEE	3	62,694	16	532	1,025	0	1,573
OGLETHORPE	220	3,278,465	820	17,685	36,063	0	54,568
PAULDING	6	234,367	59	1,723	4,758	0	6,540
PEACH	19	192,088	48	2,334	2,424	0	4,806
PICKENS	37	773,258	193	4,717	11,754	0	16,664
PIERCE	308	2,463,447	616	17,928	36,631	0	55,175
PIKE	1	20,380	5	192	218	0	415
POLK	37	274,594	69	2,884	3,882	0	6,835
PULASKI	110	1,125,480	281	11,457	13,101	844	25,683
PUTNAM	28	428,249	107	3,721	4,422	0	8,250
QUITMAN	28	98,238	25	1,285	1,435	0	2,745
RABUN	5	118,241	30	1,087	804	0	1,921
RANDOLPH	168	1,399,688	350	16,222	21,429	0	38,001
RICHMOND	10	47,690	12	281	980	69	1,342
ROCKDALE	80	521,260	130	6,615	11,927	0	18,672
SCHLEY	138	1,502,997	376	15,225	23,462	0	39,063
SCREVEN	522	8,004,044	2,001	72,436	87,644	0	162,081
SEMINOLE	186	2,288,767	572	29,772	34,128	1520	65,992
SPALDING	47	500,015	125	4,940	9,470	1540	16,075
STEPHENS	4	88,884	22	880	1,333	0	2,235
STEWART	141	1,098,349	275	12,532	13,729	0	26,536
SUMTER	586	5,043,908	1,261	57,904	72,582	4071	135,818
TALBOT	75	586,316	147	9,703	8,654	0	18,504
TALIAFERRO	211	1,865,417	466	25,331	24,978	0	50,775
TATNALL	526	3,091,865	773	46,934	49,902	1020	98,629
TAYLOR	377	2,965,356	741	30,460	35,584	0	66,785

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
TELFAIR	427	2,471,030	618	21,859	27,038	0	49,515
TERRELL	121	1,341,744	335	17,711	15,617	0	33,663
THOMAS	41	1,347,407	337	7,653	16,612	3134	27,736
TIFT	1	5,392	1	61	74	0	136
TOOMBS	165	849,145	212	5,813	10,940	849	17,814
TOWNS	1	8,670	2	61	35	0	98
TREUTLEN	198	1,783,906	446	22,922	16,341	0	39,709
TROUP	93	739,890	185	6,533	13,155	0	19,873
TURNER	47	570,720	143	8,909	7,705	0	16,757
TWIGGS	101	895,582	224	8,939	15,628	0	24,791
UNION	0	0	0	0	0	0	0
UPSON	18	202,534	51	2,208	3,365	0	5,624
WALKER	51	646,626	162	1,487	10,702	0	12,351
WALTON	28	507,297	127	5,118	9,101	0	14,346
WARE	324	1,535,872	384	25,956	24,052	0	50,392
WARREN	270	1,455,584	364	19,651	22,485	0	42,500
WASHINGTON	154	2,092,253	523	17,533	36,842	0	54,898
WAYNE	221	1,677,637	419	20,132	23,975	0	44,526
WEBSTER	97	967,454	242	14,551	17,085	0	31,878
WHEELER	342	1,854,277	464	18,886	21,324	0	40,674
WHITE	34	3,783,656	95	2,596	5,646	0	8,337
WHITFIELD	168	1,669,445	417	11,165	30,818	0	42,400
WILCOX	758	4,983,155	1,246	69,764	62,838	590	134,438
WILKES	223	2,787,766	697	20,445	38,973	0	60,115
WILKINSON	81	993,679	248	10,344	14,627	0	25,219
WORTH	215	2,275,763	569	25,966	30,177	751	57,463
TOTAL	20,582	195,076,035	48,765	2,164,074	2,728,149	70,198	5,011,186

Figures 16 and 17 below illustrates the amount of revenue loss and the amount of value removed annually from digests affected by the Preferential Agricultural Assessment program.



Conservation Use Valuation

In 1991 the Legislature embraced the “current use” valuation concept. This bill provided for the assessment for ad valorem tax purposes of certain qualifying properties based on current use value rather than fair market value. The bill also provided for the Commissioner to develop a table of current use values to be used in all counties, which results from a legislative formula taking into account the amount of income the land is capable of producing when growing certain crops and timber, and factors founded 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% of fair market value statewide, 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’ interest is greatest in these transitional areas.

Several reports, graphs, and charts are being included in this report to show the fiscal impact of conservation use valuation.

Table 6 below represents the 10 counties most affected by Conservation Use Assessment Covenants. Shown in this table is a listing, by county, of the number of applications (parcel count), assessed value eliminated from the digest, the amount of tax loss for each of the tax types, and the total tax loss. The total amount of tax loss in these 10 counties accounts for approximately 35% of the total amount of tax loss statewide.

TABLE 6 – CONSERVATION USE FISCAL IMPACT

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
Cherokee	2,067	163,241,920	40,10	852,122	3,245,249	442,250	4,580,431
Morgan	1,069	119,644,804	29,911	1,305,325	1,914,317	0	3,249,553
Gwinnett	985	100,126,064	25,032	874,101	2,032,674	86,108	3,017,915
Jackson	1,416	99,088,121	24,772	868,556	1,493,919	188,084	2,575,331
Hall	1,925	82,841,646	20,710	619,582	1,191,529	208,250	2,040,071
Oconee	1,384		19,410	660,709	1,269,395	0	1,949,514
Henry	1,117	75,579,493	18,895	851,370	1,527,461	75,579	2,473,305
Barrow	1,406	75,563,190	18,891	448,218	1,556,602	123,520	2,147,231
Forsyth	919	69,617,320	17,404	242,267	1,187,671	69,617	1,516,959
Walton	849	60,007,047	15,002	605,390	1,059,786	0	1,680,178

Table 7 on the following pages provides a listing of each county and the number of parcels receiving Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county and the tax dollar loss in each appropriate taxing district (State, County, School, Special) and the total tax dollar loss. Special districts include Hospital Authorities, Fire Districts, Industrial Authorities, etc.

TABLE 7 - CONSERVATION USE VALUATION ASSESSMENT FOR 2001

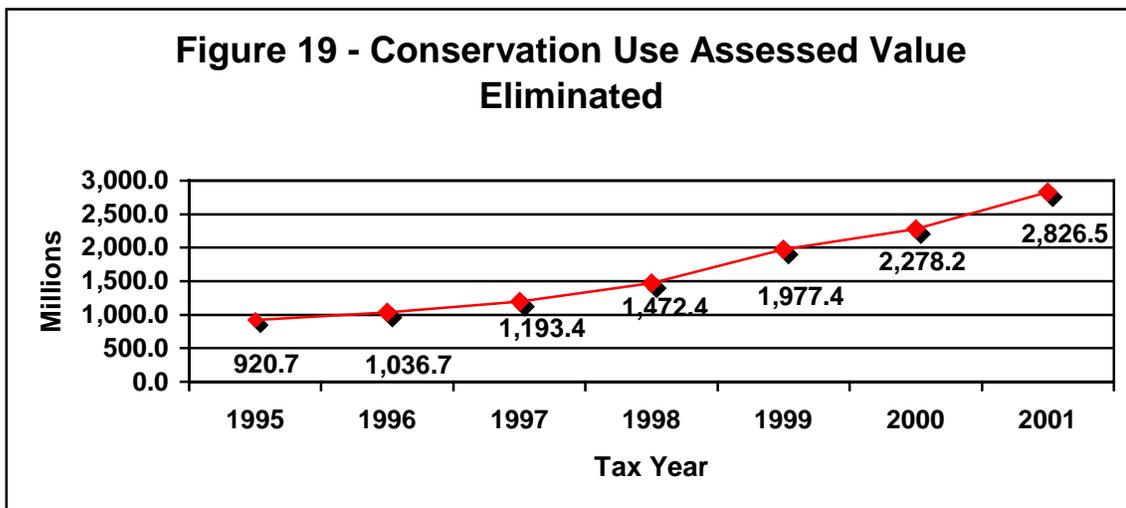
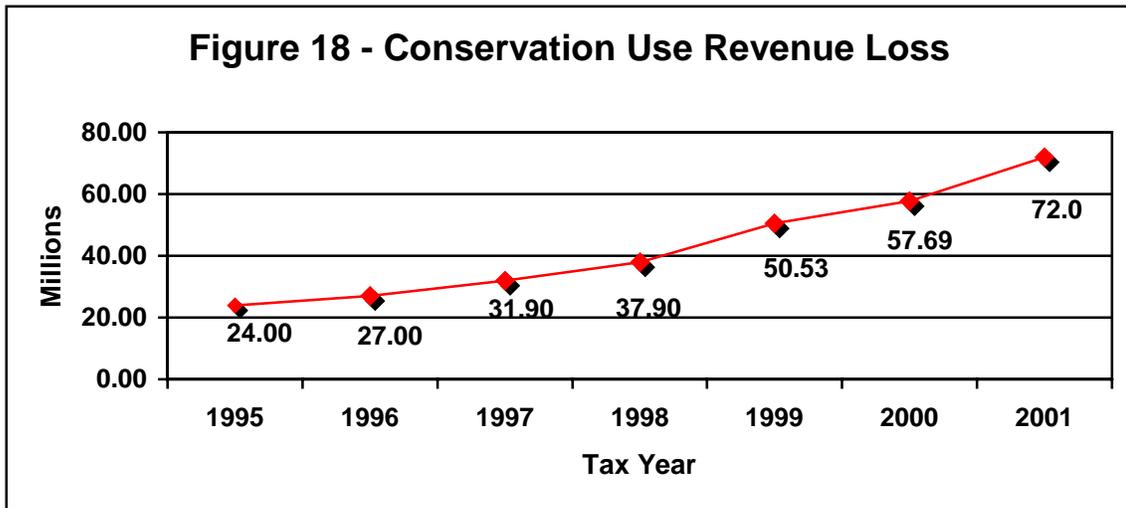
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	38	202,255	51	1,972	3,109	81	5,213
ATKINSON	49	54,264	14	918	719	0	1,651
BACON	156	1,403,897	351	17,549	17,549	0	35,449
BAKER	3	9,006	2	110	153	0	265
BALDWIN	407	4,123,381	1,031	51,625	68,654	0	121,310
BANKS	805	49,087,744	12,272	306,111	603,779	39,270	961,432
BARROW	1,406	75,563,190	18,891	448,218	1,556,602	123,520	2,147,231
BARTOW	784	22,563,032	5,641	154,701	400,684	0	561,026
BEN HILL	161	1,499,558	375	20,904	25,373	0	46,652
BERRIEN	52	181,614	45	2,724	1,998	0	4,767
BIBB	141	2,926,075	732	34,159	49,614	7,438	91,943
BLECKLEY	310	5,596,532	1,399	56,107	68,558	0	126,064
BRANTLEY	124	668,631	167	12,156	10,230	487	23,040
BROOKS	138	3,520,905	880	41,420	51,757	44	94,101
BRYAN	185	2,937,301	734	20,267	49,934	0	70,935
BULLOCH	1,709	35,042,868	8,761	311,180	332,206	0	652,147
BURKE	2	23,712	6	130	302	60	498
BUTTS	892	27,558,336	6,890	444,240	471,358	0	922,488
CALHOUN	0	0	0	0	0	0	0
CAMDEN	218	4,756,899	1,189	70,259	71,116	14,840	157,404
CANDLER	278	3,994,344	999	67,598	57,918	0	126,515
CARROLL	1,560	43,521,517	10,880	271,373	744,227	0	1,026,480
CATOOSA	334	13,218,982	3,305	43,174	194,980	0	241,459
CHARLTON	363	3,975,370	994	53,250	57,225	25,184	136,653
CHATHAM	53	5,522,347	1,381	57,250	102,583	7,253	168,467
CHATTAHOOCHEE	0	0	0	0	0	0	0
CHATTOOGA	585	16,315,843	4,079	123,038	170,176	0	297,293
CHEROKEE	2,067	163,241,920	40,810	852,122	3,245,249	442,250	4,580,431
CLARKE	207	7,384,082	1,846	98,799	138,452	2,363	241,460
CLAY	3	43,744	11	778	442	0	1,231
CLAYTON	161	4,094,705	1,024	16,572	73,361	17,816	108,773
CLINCH	0	0	0	0	0	0	0
COBB	746	41,885,550	10,471	296,131	788,049	152,961	1,247,612
COFFEE	750	14,258,354	3,565	89,543	2630,344	0	323,452
COLQUITT	1,305	13,071,732	3,268	150,018	116,338	34,721	304,345
COLUMBIA	3,461	48,668,971	12,167	374,751	836,133	0	1,223,051
COOK	412	6,805,256	1,701	64,575	100,241	0	166,517
COWETA	1,109	54,179,321	13,545	231,333	932,426	110,293	1,287,597
CRAWFORD	250	5,890,815	1,473	71,082	88,362	0	160,917
CRISP	43	325,136	81	4,630	5,167	424	10,302
DADE	135	3,010,140	753	17,046	46,356	0	64,155
DAWSON	532	40,304,812	10,076	248,439	529,847	0	788,362
DECATUR	181	4,061,260	1,015	38,582	48,776	0	88,373
DEKALB	18	532,871	133	3,011	11,713	4,226	19,083
DODGE	704	14,648,177	3,662	153,806	142,087	0	299,555
DOOLY	502	15,651,422	3,913	238,684	246,510	0	489,107
DOUGHERTY	69	3,103,160	776	34,445	54,926	24,447	114,594
DOUGLAS	222	8,551,864	2,138	78,558	166,932	0	247,628
EARLY	24	171,689	43	1,718	2,747	0	4,508
ECHOLS	17	163,996	41	2,012	2,335	0	4,388

EFFINGHAM	873	13,019,648	3,255	109,417	210,072	21,704	344,448
ELBERT	738	28,612,438	7,153	228,835	472,105	0	708,093
EMANUEL	352	8,802,022	2,201	90,924	79,922	12,761	185,808
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
EVANS	20	280,184	70	1,675	3,082	0	4,827
FANNIN	884	25,615,465	6,404	160,609	331,720	0	498,733
FAYETTE	284	18,368,612	4,592	191,184	400,124	0	595,900
FLOYD	985	24,564,491	6,141	208,921	384,792	59,358	659,212
FORSYTH	919	69,617,320	17,404	242,267	1,187,671	69,617	1,516,959
FRANKLIN	1,269	15,396,159	3,849	164,475	245,415	0	413,739
FULTON	453	27,524,210	6,881	367,173	517,627	118,890	1,010,571
GILMER	1,085	45,005,534	11,251	205,406	630,077	0	846,734
GLASCOCK	7	59,325	15	1,014	843	0	1,872
GLYNN	73	2,888,685	722	20,192	49,744	5,073	75,731
GORDON	1,126	25,681,515	6,420	129,178	412,100	0	547,698
GRADY	401	29,148,582	7,287	248,637	376,017	0	631,941
GREENE	467	7,843,540	1,961	67,297	86,279	0	155,537
GWINNETT	985	100,126,064	25,032	874,101	2,032,674	86,108	3,017,915
HABERSHAM	935	53,296,392	13,324	504,512	605,980	31,978	1,155,794
HALL	1,925	82,841,646	20,710	619,582	1,191,529	208,250	2,040,071
HANCOCK	259	2,160,152	540	71,479	34,195	0	106,214
HARALSON	550	26,197,411	6,549	284,598	308,924	0	600,071
HARRIS	435	11,078,564	2,770	82,867	183,461	0	269,098
HART	640	21,598,668	5,400	128,115	321,388	0	454,903
HEARD	508	22,784,645	5,696	216,455	345,734	0	567,885
HENRY	1,117	75,579,493	18,895	851,370	1,527,461	75,579	2,473,305
HOUSTON	305	23,566,340	5,892	213,464	277,611	0	496,967
IRWIN	604	3,487,843	872	44,993	58,212	3,313	107,390
JACKSON	1,416	99,088,121	24,772	868,556	1,493,919	188,084	2,575,331
JASPER	985	59,400,000	14,850	895,218	1,003,266	0	1,913,334
JEFF DAVIS	7	283,636	71	2,254	3,616	0	5,941
JEFFERSON	971	16,563,591	4,141	227,418	213,339	0	444,898
JENKINS	8	67,512	17	1,014	677	0	1,708
JOHNSON	550	7,660,230	1,915	104,148	95,753	0	201,816
JONES	424	19,137,225	4,784	158,323	210,968	0	74,075
LAMAR	382	15,639,542	3,910	133,969	220,987	0	2,358,866
LANIER	14	112,151	28	923	1,917	0	2,868
LAURENS	17	92,051	23	690	1,381	0	2,094
LEE	239	11,642,469	2,911	162,646	181,005	0	346,562
LIBERTY	24	615,986	154	6,930	10,830	2,434	20,348
LINCOLN	227	1,233,669	308	16,877	19,739	2,098	39,022
LONG	81	989,823	247	17,480	15,541	0	33,268
LOWNDES	568	18,695,973	4,674	146,549	266,418	0	417,641
LUMPKIN	813	34,478,970	8,620	413,575	577,523	0	999,718
MACON	10	41,244	10	452	628	0	1,090
MADISON	1,054	20,279,395	5,070	206,628	369,085	4,867	585,650
MARION	6	52,618	13	404	723	0	1,140
MCDUFFIE	355	8,704,990	2,176	68,029	126,222	0	196,427
MCINTOSH	55	2,683,717	671	31,534	40,776	2,013	74,994
MERIWETHER	1,350	49,867,747	12,467	397,397	831,395	0	1,241,259
MILLER	34	305,708	76	4,610	5,099	0	9,785
MITCHELL	1,078	47,816,682	11,954	793,901	465,742	0	1,271,597
MONROE	371	22,437,350	5,609	204,180	258,030	0	467,819

MONTGOMERY	29	129,037	32	1,257	1,742	0	3,031
MORGAN	1,069	119,644,804	29,911	1305,325	1,914,317	0	3,249,553
MURRAY	285	4,465,535	1,116	25,900	64,750	0	91,766
MUSCOGEE	72	3,473,975	868	36,173	81,187	0	118,228
NEWTON	1,059	45,895,655	11,474	446,565	833,058	117,071	1,408,168
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
OCONEE	1,384	7,763,806	19,410	660,709	1269,395	0	1,949,514
OGLETHORPE	416	14,493,902	3,623	78,184	159,433	0	241,240
PAULDING	1,004	57,364,511	14,341	421,743	1,164,499	0	1,600,583
PEACH	144	5,693,399	1,423	69,175	71,856	0	142,454
PICKENS	375	30,192,083	7,548	184,172	458,920	0	650,640
PIERCE	289	4,220,784	1,055	30,643	62,763	0	94,461
PIKE	706	40,693,816	10,173	382,928	434,610	0	827,711
POLK	636	13,300,009	3,325	139,663	188,049	0	331,037
PULASKI	210	4,556,903	1,139	46,389	53,042	3,418	103,988
PUTNAM	255	8,273,642	2,068	71,898	85,425	0	159,391
QUITMAN	145	3,259,162	815	42,630	47,600	0	91,045
RABUN	421	22,928,352	5,732	210,227	155,867	0	371,826
RANDOLPH	353	5,293,735	1,323	61,392	81,047	0	143,762
RICHMOND	155	2,731,918	683	16,127	56,135	3,880	76,825
ROCKDALE	795	12,058,212	3,015	153,019	275,891	0	431,925
SCHLEY	22	394,240	99	3,993	6,154	0	10,246
SCREVEN	17	548,129	137	4,961	6,002	0	11,100
SEMINOLE	6	119,055	30	1,549	1,775	0	3,433
SPALDING	476	20,659,425	5,165	204,115	391,290	62,092	662,662
STEPHENS	280	7,611,115	1,903	75,350	114,167	0	191,420
STEWART	5	37,599	9	429	470	0	908
SUMTER	31	425,767	106	4,888	6,127	552	11,673
TALBOT	1,067	16,743,591	4,186	277,107	247,136	0	528,429
TALIAFERRO	5	157,863	39	2,141	2,114	0	4,294
TATTNALL	44	323,695	81	4,914	5,225	107	10,327
TAYLOR	2	7,692	2	79	92	0	173
TELFAIR	4	17,717	4	157	194	0	355
TERRELL	716	21,734,515	5,434	286,896	252,968	0	545,298
THOMAS	720	24,243,321	6,061	168,175	296,596	51,162	491,994
TIFT	771	23,237,999	5,809	262,822	319,337	1,850	589,818
TOOMBS	3	14,421	4	106	125	14	249
TOWNS	199	5,325,534	1,331	37,279	21,302	0	59,912
TREUTLEN	0	0	0	0	0	0	0
TROUP	695	13,022,464	3,256	114,989	231,539	0	349,784
TURNER	919	15,169,199	3,792	236,791	204,784	0	445,367
TWIGGS	394	6,399,174	1,600	63,985	111,666	0	177,251
UNION	731	37,941,428	9,485	201,090	314,914	0	525,489
UPSON	492	5,768,541	1,442	63,568	95,815	0	160,825
WALKER	457	15,575,135	3,894	35,823	257,768	0	297,485
WALTON	849	60,007,047	15,002	605,390	1,059,786	0	1,680,178
WARE	31	152,632	38	2,579	2,390	0	5,007
WARREN	60	134,933	34	1,822	2,085	0	3,941
WASHINGTON	377	6,567,412	1,642	55,035	115,646	0	172,323
WAYNE	564	5,866,678	1,467	70,400	83,841	0	155,708
WEBSTER	47	596,932	149	8,978	10,542	0	19,669
WHEELER	2	21,444	5	218	247	0	470
WHITE	791	37,608,636	9,402	257,995	561,196	0	828,593
WHITFIELD	31	485,538	121	3,247	8,963	0	12,331

WILCOX	7	65,366	16	915	824	16	1,771
WILKES	789	22,171,963	5,543	162,782	309,964	0	478,289
WILKINSON	371	4,822,091	1,206	50,198	70,981	0	122,385
WORTH	960	18,852,444	4,713	215,106	249,983	6,221	476,023
TOTAL	75,646	2,826,490,903	706,619	24,709,504	44,430,529	2,146,267	71,992,919

Figures 18 and 19 below illustrate the amount of revenue loss and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 1995.



Timber Impact Report

Prior to 1992, timber was taxed annually as part of the tax digest. At that time, approximately 82 counties placed some value on standing timber, while other counties either did not tax timber at all or could not identify the value separate from the land value.

Along with Conservation Use Valuation, the amendment to the Georgia Constitution, which was approved by the electorate in 1991, also provided for a one-time assessment on harvested timber versus the annual taxation of timber as part of the value of real estate. Timber is now taxed once at its current value when harvested.

Pursuant to O.C.G.A. Section 48-5-7.4(s), **Table 8** below and on the following page is the report required regarding timber revenue. This report shows the 2000 total assessed value (100%) of timber and the revenue for county and school purposes as reported on each county's 2001 digest.

TABLE 8 – 2000 TIMBER REVENUE REPORTED ON 2001 TAX DIGESTS

COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
APPLING	6,415,362	62,550	98,604	161,154	DADE	1,963	11	26	37
ATKINSON	6,119,334	92,800	81,087	173,887	DAWSON	1,269,669	7,887	16,056	23,943
BACON	5,177,953	67,314	64,724	132,038	DECATUR	5,848,300	58,425	72,168	130,593
BAKER	3,480,752	35,190	57,746	92,936	DEKALB	173,308	1,730	3,853	5,583
BALDWIN	4,582,020	57,367	76,291	133,658	DODGE	6,078,569	60,786	79,021	139,807
BANKS	1,213,692	7,573	15,026	22,599	DOOLY	1,643,549	21,777	27,612	49,389
BARROW	318,139	1,979	6,554	8,533	DOUGHERT	1,248,147	13,855	22,092	35,947
BARTOW	2,248,190	15,429	40,415	55,844	DOUGLAS	510,417	4,831	10,259	15,090
BEN HILL	3,676,995	51,257	67,730	118,987	EARLY	2,968,593	22,911	38,592	61,503
BERRIEN	7,041,891	93,305	71,475	164,780	ECHOLS	12,922,497	152,098	180,915	333,013
BIBB	848,820	11,177	17,216	28,393	EFFINGHAM	10,125,900	86,738	166,571	253,309
BLECKLEY	2,088,079	18,793	25,579	44,372	ELBERT	3,047,060	18,252	42,354	60,606
BRANTLEY	12,948,814	205,757	199,930	405,687	EMANUEL	12,059,630	138,686	121,923	260,609
BROOKS	5,461,009	51,004	73,232	124,236	EVANS	2,789,897	15,344	30,689	46,033
BRYAN	5,355,980	38,349	90,516	128,865	FANNIN	94,468	592	1,239	1,831
BULLOCH	8,880,626	86,497	92,359	178,856	FAYETTE	252,187	2,564	5,644	8,208
BURKE	7,541,870	37,709	96,159	133,868	FLOYD	3,931,016	38,445	61,744	100,189
BUTTS	2,111,410	29,876	36,147	66,023	FORSYTH	88,019	220	1,503	1,723
CALHOUN	1,503,856	16,031	21,866	37,897	FRANKLIN	1,153,404	11,165	18,397	29,562
CAMDEN	16,196,681	223,839	242,140	465,979	FULTON	1,851,254	25,343	36,757	62,100
CANDLER	14,570,140	17,067	22,767	39,834	GILMER	1,300,212	7,476	21,987	29,463
CARROLL	2,080,418	9,469	35,991	45,460	GLASCOCK	1,018,583	13,506	14,474	27,980
CATOOSA	830,828	2,713	12,255	14,968	GLYNN	11,817,718	82,606	211,419	294,025
CHARLTON	15,213,560	189,105	218,999	408,104	GORDON	1,766,559	13,461	30,791	44,252
CHATHAM	2,027,136	21,161	38,191	59,352	GRADY	3,206,102	23,308	43,924	67,232
CHATTAHOOCHEE	768,680	4,943	8,210	13,153	GREENE	9,321,674	85,480	102,538	188,018
CHATTOOGA	1,383,921	11,316	13,002	24,318	GWINNETT	494,397	4,475	9,478	13,953
CHEROKEE	475,534	2,649	9,463	12,112	HABERSHAM	153,176	1,449	1,742	3,191
CLARKE	77,217	1,033	1,448	2,481	HALL	224,200	1,569	3,190	4,759
CLAY	1,824,234	27,947	18,425	46,372	HANCOCK	13,218,235	402,892	210,170	613,062
CLAYTON	486,016	1,902	8,707	10,609	HARALSON	2,098,973	19,273	28,817	48,090
CLINCH	25,392,158	283,630	355,490	639,120	HARRIS	3,788,289	28,336	62,734	91,070
COBB	1,500	11	26	37	HART	559,778	2,962	8,374	11,336
COFFEE	6,140,855	38,798	99,789	138,587	HEARD	3,704,981	35,197	48,809	84,006
COLQUITT	3,713,863	43,144	33,053	76,197	HENRY	1,488,436	16,804	30,081	46,885
COLUMBIA	5,650,541	43,509	97,076	140,585	HOUSTON	3,475,381	30,687	43,164	73,851
COOK	1,837,173	14,238	27,062	41,300	IRWIN	4,535,108	50,566	75,691	126,257
COWETA	2,668,880	14,288	53,698	67,986	JACKSON	1,054,483	2,988	13,413	16,401
CRAWFORD	3,622,230	43,684	54,333	98,017	JASPER	6,124,231	81,514	100,927	182,441
CRISP	1,579,660	20,449	25,117	45,566	JEFF DAVIS	7,271,496	55,554	92,712	148,266

TABLE 8 (Continued)– 2000 TIMBER REVENUE REPORTED ON 2001 TAX DIGESTS

COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
JEFFERSON	4,772,937	63,241	61,571	124,812	RICHMOND	2,188,500	12,919	44,969	57,888
JENKINS	5,313,533	69,820	53,454	123,274	ROCKDALE	335,994	4,344	7,688	12,032
JOHNSON	4,061,847	55,201	55,509	110,710	SCHLEY	1,420,229	14,401	22,454	36,855
JONES	6,473,966	63,769	86,104	149,873	SCREVEN	6,450,091	83,658	98,041	181,699
LAMAR	1,607,279	13,260	26,777	40,037	SEMINOLE	421,364	4,214	6,337	10,551
LANIER	4,662,949	33,713	79,690	113,403	SPALDING	827,654	8,028	16,197	24,225
LAURENS	8,714,437	56,644	114,421	171,065	STEPHENS	707,974	5,027	10,620	15,647
LEE	1,511,407	21,146	23,531	44,677	STEWART	11,721,910	133,747	161,528	295,275
LIBERTY	9,188,525	105,668	163,556	269,224	SUMTER	2,455,057	22,677	35,328	58,005
LINCOLN	4,641,910	59,602	69,861	129,463	TALBOT	3,001,970	50,163	44,729	94,892
LONG	11,941,674	203,008	187,484	390,492	TALIAFERRO	4,903,026	87,127	80,361	167,488
LOWNDES	9,232,029	68,352	130,704	199,056	TATNALL	5,134,252	79,632	82,867	162,499
LUMPKIN	668,864	7,752	10,702	18,454	TAYLOR	3,455,527	35,696	41,466	77,162
MACON	6,411,163	69,305	97,450	166,755	TELFAIR	6,460,595	58,791	72,746	131,537
MADISON	1,133,513	9,680	17,615	27,295	TERRELL	3,365,946	44,431	49,143	93,574
MARION	4,709,612	35,030	64,757	99,787	THOMAS	5,021,039	22,996	62,763	85,759
MCDUFFIE	5,955,944	46,518	80,405	126,923	TIFT	2,154,097	20,550	29,619	50,169
MCINTOSH	9,021,802	87,963	137,582	225,545	TOOMBS	4,619,044	26,929	60,048	86,977
MERIWETHER	7,071,787	56,857	119,089	175,946	TOWNS	0	0	0	0
MILLER	2,057,161	28,985	34,355	63,340	TREUTLEN	1,758,878	27,052	20,385	47,437
MITCHELL	5,785,544	90,272	56,380	146,652	TROUP	5,510,143	48,655	97,970	146,625
MONROE	4,623,854	38,147	54,654	92,801	TURNER	3,910,823	53,227	52,796	106,023
MONTGOMERY	4,641,982	40,292	64,524	104,816	TWIGGS	6,678,235	77,267	123,213	200,480
MORGAN	3,904,440	43,925	62,471	106,396	UNION	50,490	242	424	666
MURRAY	1,485,593	8,616	21,541	30,157	UPSON	5,556,579	60,845	89,072	149,917
MUSCOGEE	303,495	3,366	7,093	10,459	WALKER	672,808	1,642	10,032	11,674
NEWTON	1,435,992	13,972	26,480	40,452	WALTON	2,479,634	25,020	47,336	72,356
OCONEE	1,162,950	9,912	19,072	28,984	WARE	20,685,503	279,254	325,797	605,051
OGLETHORPE	4,594,940	27,496	57,382	84,878	WARREN	4,299,129	12,897	70,712	83,609
PAULDING	611,680	4,526	11,500	16,026	WASHINGTON	11,724,624	107,514	222,885	330,399
PEACH	277,585	4,125	4,303	8,428	WAYNE	15,675,475	190,927	227,294	418,221
PICKENS	1,108,053	3,147	16,964	20,111	WEBSTER	1,622,592	21,694	22,716	44,410
PIERCE	2,230,577	16,980	30,938	47,918	WHEELER	11,714,795	85,284	140,578	225,862
PIKE	898,818	6,966	11,199	18,165	WHITE	232,367	1,041	3,476	4,517
POLK	2,243,905	24,481	32,882	57,363	WHITFIELD	2,279,806	4,565	42,287	46,852
PULASKI	2,048,969	25,237	30,632	55,869	WILCOX	7,206,515	100,891	90,874	191,765
PUTNAM	4,260,036	40,317	43,985	84,302	WILKES	12,750,217	93,400	204,513	297,913
QUITMAN	1,458,430	17,224	21,818	39,042	WILKINSON	8,303,234	86,437	118,570	205,007
RABUN	0	0	0	0	WORTH	5,235,769	55,237	61,573	116,810
RANDOLPH	5,555,596	48,834	100,779	149,613	STATE TOTAL	676,012,53	7,308,385	9,888,369	17,196,754

Figures 20 and 21 below show the amount of timber value reported and the amount of tax levied for county and school tax purposes for the years 1995 through 2001.

