

DEPARTMENT OF REVENUE



PROPERTY TAX ADMINISTRATION
ANNUAL REPORT



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Commissioner

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

Members of the General Assembly and Others:

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

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

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

Respectfully submitted,

Douglas J. MacGinnitie
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.
- The statutory deadline for submitting annual property tax digests is August 1, however, historically 5% of Georgia's 159 counties actually met this deadline. Since 2004, the Department has taken steps to encourage local tax officials to complete their work more expediently so as to allow taxpayers to receive property tax bills timely and facilitate deposit of state property tax collections. 50 counties submitted their 2010 tax digest by the August 1 deadline. The Department continues to encourage counties to achieve compliance with the law governing the digest submission due date. We hope more counties will be able to meet the August 1 deadline in the future as a result of our continued assistance.
- Of the 53 counties falling in the 2010 review year and which underwent extensive review, 24 county ad valorem tax digests failed to meet state standards for approval. It is important to note here that legislation passed by the General Assembly in 2010 temporarily stays the Commissioner's authority to assess additional state tax or impose the \$5 per parcel penalty. Without the passage of this legislation, as a result of the 2010 reviews, nine counties would have been assessed additional state tax totaling \$136,024, four would have been subject to a \$5.00 per parcel penalty totaling \$289,139, and two counties would have been assessed both the \$5 per parcel penalty and additional state tax.
- Of the other 106 non-review counties examined for 2010, 13 county ad valorem tax digests failed to have an acceptable overall average **assessment ratio**¹, compared to 19 in 2009. As a result, additional state tax in the amount totaling \$278,744 was not assessed due to the 2010 legislation noted in the paragraph above.
- Assessed values fell to \$375.6 billion in 2010 or a 5.60% decrease from the values reported in 2009. The 2010 average millage rate of 26.79 increased approximately 1.98% from the 2009 average millage rate of 26.27.
- Several graphs showing the trend of the level of assessment, uniformity, and assessment bias can be found on Figures 1 - 3 of this report.

¹ **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 provided 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 tax assessors or 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 the 2001, the Department has performed reviews of 27 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**² for public utility property increased slightly from 37.65% in 2010 to 38.22% for tax year 2011.
- Equalization ratios for 59 of the 159 counties were proposed at a ratio less than 40% for tax year 2011, as compared to the 73 counties whose proposed equalization ratio was less than 40% in 2010.
- Figure 14 reflects the growth in the Public Utility Digest since 2005. A chart showing the trend of the state proposed average equalization ratio for public utility property since 2005 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.

² **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**³ 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 and graphs depicting the impact of Preferential Agricultural Assessment can be found on Tables 9 and 10 and Figures 17 and 18 of this report.

Conservation Use Valuation:

- Since the implementation of **Conservation Use Valuation**⁴ in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program for 2010 is 166,206 representing the elimination of approximately \$11.4 billion in value and total tax shift of approximately \$295.1 million. These values are expected to increase as county boards of tax assessors perform revaluations.
- Charts and graphs depicting the impact of Conservation Use Valuation can be found on Tables 11 and 12, and Figures 19 and 20 of this report.

Forest Land Conservation Use:

- 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 into a 15-year covenant. One significant difference in this program and the Conservation Use Assessment Program 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 entering into this program. The grants are to reimbursement local governments for one-half of the first three percent of revenue reduction and 100% of the amount of revenue reduction that exceeds the first three percent. Table 14 shows the number of properties enrolled in this program for 2010; the dollar amount of the revenue shift; and the amount of grants due to local governments.

³ **Preferential Agricultural Assessment** - Bona fide agricultural property assessed at 75 percent of the assessment of other property or at 3% of fair market value. O.C.G.A. Section 48-5-7 and 48-5-7.1.

⁴ **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 2010 digest decreased from \$440.7 million in 2009 to \$383.6 million in 2010, a 12.95% value decrease. The revenue decreased from \$11.5 million to \$10.2 million, an 11.30% decrease.
- Timber harvest values and revenue trends can be found on Figures 21 and 22, and Table 15 of this report.

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, travelers checks, stocks and bonds.

Under the Act, when someone holds property (holder) that belongs to someone else (owner), but has lost contact with the owner for a specified period (holding period), that holder must turn over (remit) the property to the State. The State serves as the custodian for any property remitted under the Act allowing the owners or their heirs an opportunity to claim their property in the future.

The information provided includes a five year history on deposits, locatable deposits, and paid claims.

Summary:

The Department desires to provide the legislature with all information necessary for the proper evaluation of legislative impacts and promulgation of property tax policies. It fully supports the initiatives of the General Assembly in providing tax relief to the elderly, authorizing special assessment programs and exemptions for certain categories of property, homeowner tax relief grants, and increased homestead exemptions that return value to the citizens of Georgia.

Reporting Requirements

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

O.C.G.A. § 48-5-349.5 requires examination of the digest of each county to ensure that all property valuations are reasonably uniform and equalized among the counties and within the counties. This code section provides for a status report on this review process along with the Commissioner's observations regarding the progress of the counties in ad valorem tax administration.

O.C.G.A. § 48-5-7.1 requires submission of a report showing the fiscal impact of the law providing for the preferential assessment of tangible real property devoted to agricultural use. Qualified farm property is assessed at 75% of its 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 in making adjustments in property valuations so as to ensure uniformity and **equalization**⁵ of assessments for all property owners.

As directed by the legislature, the Commissioner has adopted a digest review cycle in which each county's tax digest is reviewed extensively to determine the level of assessment, uniformity and equalization in each property class. In any given year, one third of the county tax digests undergo extensive statistical testing. Counties which do not meet the criteria as set forth in the statute and regulations, are allowed an opportunity during the three-year cycle to correct any deficiencies by the next review year. The other counties that are not being extensively reviewed are examined for level of assessment to equalize the state levy and public utility assessments. The Commissioner approves a county's digest as being reasonably uniform and equalized if it meets certain standards.

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

- the average level of assessment for each class of property meets the mandated state standard of 36% to 44%;
- the average measure of overall equalization, the **coefficient of dispersion**⁶, 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**⁷, meets the state standard of 95% to 110%.

Tax digests are reviewed annually to determine the overall average assessment ratio. If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36%, the county is assessed additional state tax in the amount equal to the difference between the state's one quarter of a mill that would have been produced if the digest had been at the proper assessment level, and the amount the digest actually produced for collection purposes.

⁵ **Equalization** - 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.

⁶ **The Coefficient of Dispersion** - the statistical representation of equalization.

⁷ **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 digest review process was completed as directed in O.C.G.A. 48-5-343; however, neither the \$5 per parcel penalty nor the assessment of additional state was imposed due to the General Assembly passing legislation that set aside these penalties during the tax years affected by the moratorium on increases in value. The moratorium began on January 1, 2009 and extends through January 10, 2011. As noted on Table 1, the review of the 53 counties that fell within the 2010 review year indicated that 24 counties were deficient. Nine would have been subject to additional state tax and four (Bacon, Gilmer, McIntosh, and Oglethorpe) would have been assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. The other thirteen counties listed (Carroll, Coffee, Emanuel, Franklin, Fulton, Gordon, Hall, Haralson, Meriwether, Murray, Newton, Putnam, and Turner) had technical deficiencies that did not rise to the level of state assessments or penalties.

Table 1
Review Year Counties Cited for Deficiencies

County	\$5 Per Parcel	Additional State Tax
Bacon	\$ 31,399	\$ 7,509
Carroll		
Coffee		
Emanuel		
Fannin		\$ 39,928
Franklin		
Fulton		
Gilmer	\$ 145,305	
Glascock		\$ 3,083
Gordon		
Hall		
Haralson		
Jenkins		\$ 7,138
McIntosh	\$ 63,035	\$ 21,747
Meriwether		
Murray		
Newton		
Oglethorpe	\$ 49,400	
Putnam		
Randolph		\$ 4,479
Stewart		\$ 2,670
Tift		\$ 30,526
Toombs		\$ 18,944
Turner		
Total	\$ 289,139	\$ 136,024

The review of the 106 non-review year counties resulted in 13 counties that would have been assessed additional state tax absent the moratorium on increased assessments.

Table 2
Non-Review Year Counties Assessed Additional State Tax

County	Additional State Tax	County	Additional State Tax	County	Additional State Tax
Berrien	\$ 8,194	Lowndes	\$ 76,202	Walker	\$ 43,485
Charlton	\$ 6,710	Polk	\$ 29,606	Warren	\$ 5,115
Crisp	\$ 19,982	Talbot	\$ 5,858	Wilcox	\$ 3,092
Dooly	\$ 6,938	Taliaferro	\$ 1,281	Total	\$ 278,744
Laurens	\$ 69,353	Treutlen	\$ 2,928		

Several graphs are included to provide a snapshot of the various measurable statistical standards for residential properties:

Figure 1: Average Level of Assessment

Shows an increase in the average Median Ratio from 2009 to 2010.

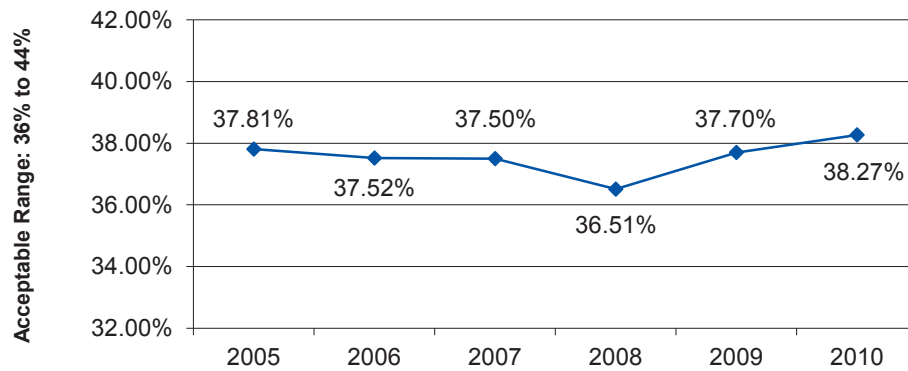


Figure 2: Average Level of Uniformity

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. The increase in 2010 indicates that assessments are less uniform compared to previous years since 2005.

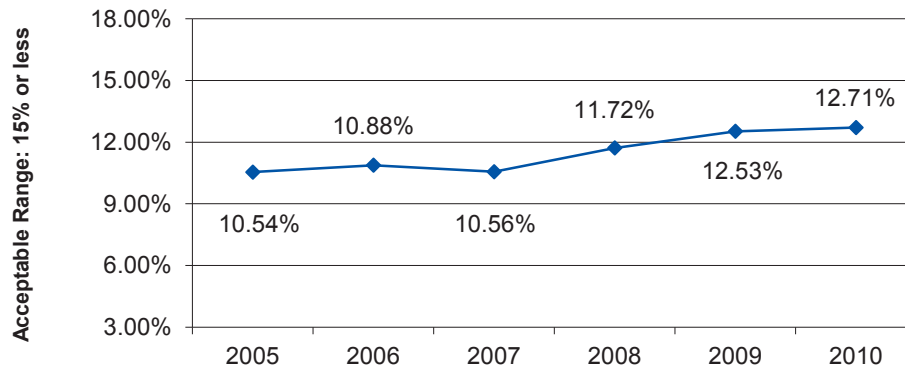
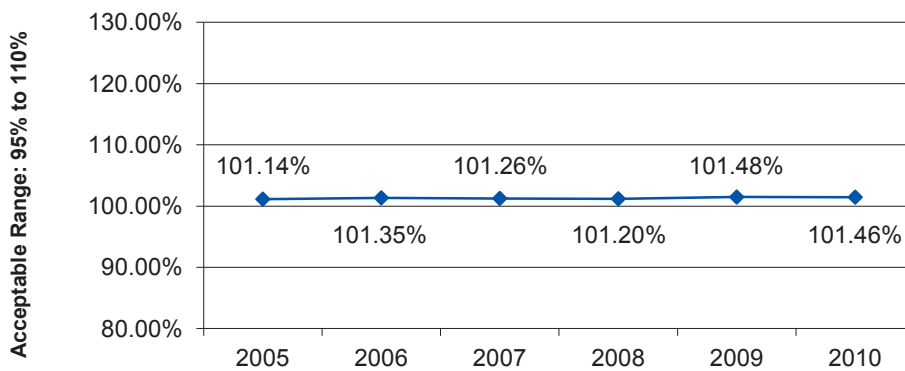


Figure 3: Average Level of Assessment Bias

Shows the average level of assessment bias for the past six years as measured by the Price Related Differential. This standard has remained relatively stable during these years, indicating that lower and higher price properties are being assessed on an equal basis.





Value and Revenue

Since the implementation of new digest review procedures, counties have been performing either total or partial revaluations or updates to properties in order to conform to the state standards for acceptable digests. Property values increased significantly from 2001 to 2008. During this time, property values have increased between 6 and 9 percent annually. The decrease of 5.6% in value from 2009 to 2010 is attributable to the recent downward trends in the real estate market as well as the moratorium on assessment increases enacted by the General Assembly in 2009.

Figure 4: Total Assessed Value

Shows the changes in property values since 2004.

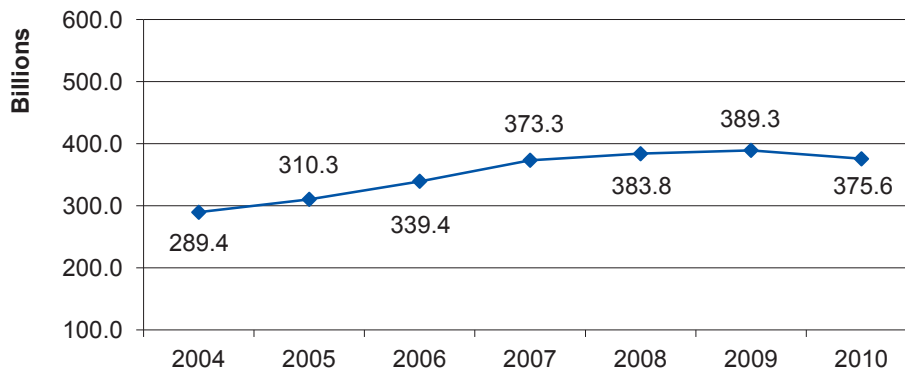
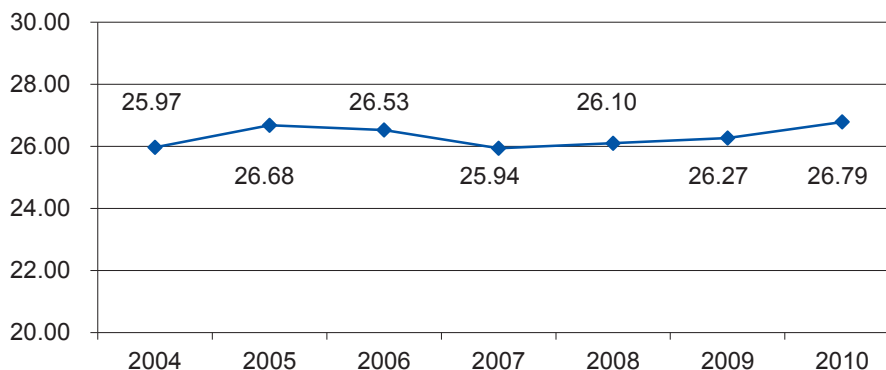


Figure 5: Average Millage Rate

Shows the average millage rate since 2004.

For 2010 the average millage increased.



Property tax continues to be the primary revenue source for local governments. Currently approximately \$10.7 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 this purpose.

Figure 6: Comparison of Total Revenue

Below shows the total revenues collected.

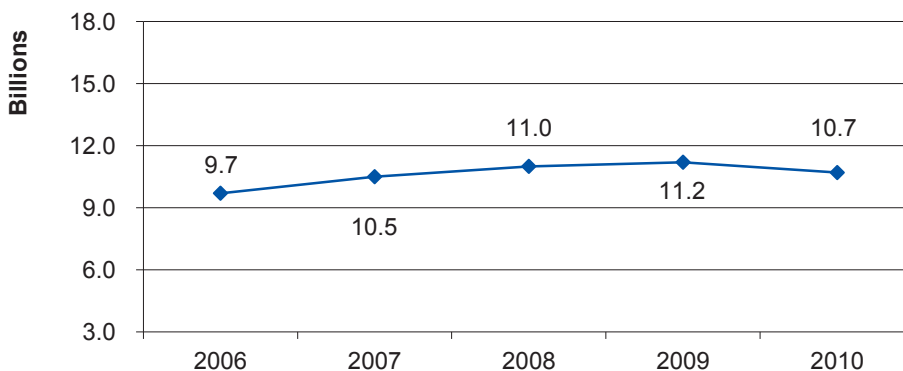


Figure 7: 2010 Percentage of Total Revenue by Tax Type

Shows the percentage of the total ad valorem taxes levied for state, county and school purposes.

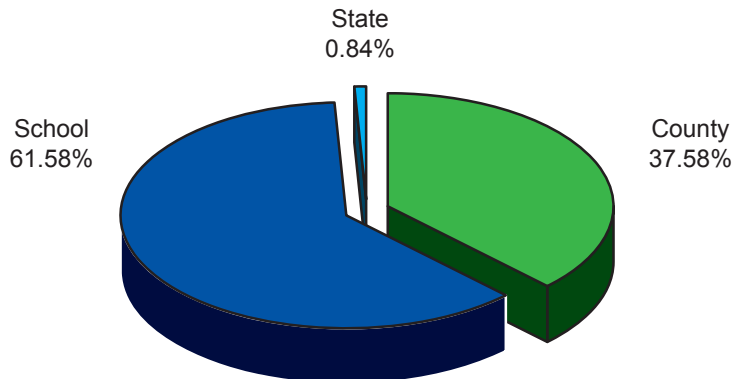


Figure 8: 2010 County Tax Revenue by Property Class

Shows the amount of tax revenue generated from the various classes of property for county tax purposes.

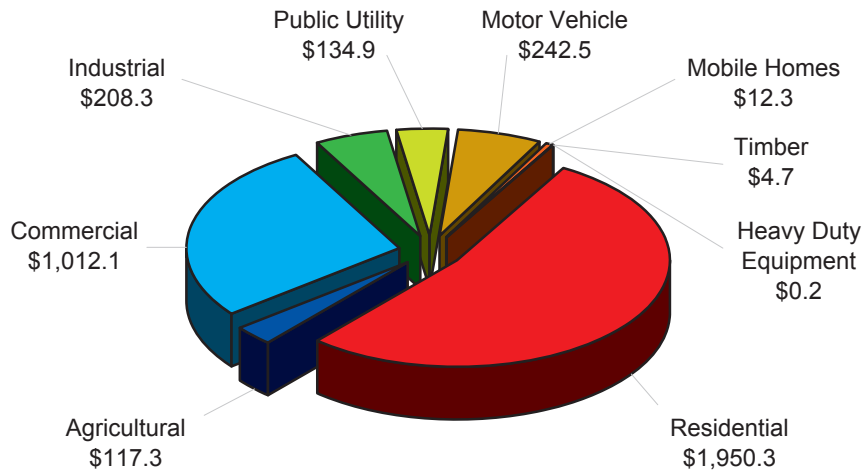


Figure 9: Five-Year Comparison of County Tax Revenue

Shows the amount of tax revenue levied for 2010 for county tax purposes and a five-year comparison.

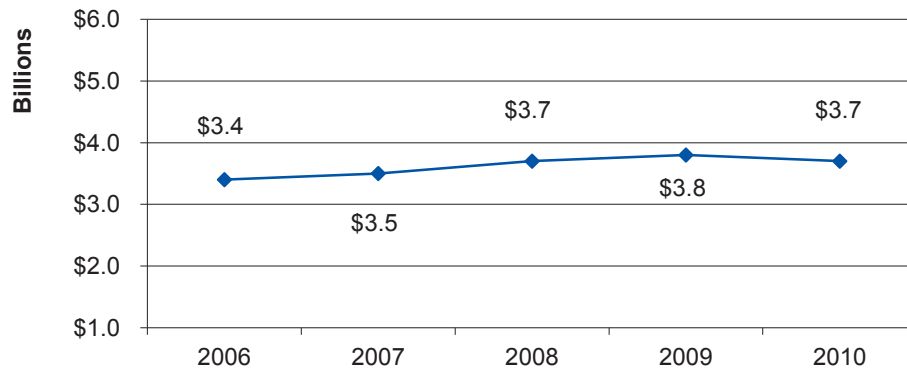


Figure 10: 2010 School Tax Revenue by Property Class

Shows the amount of tax revenue.

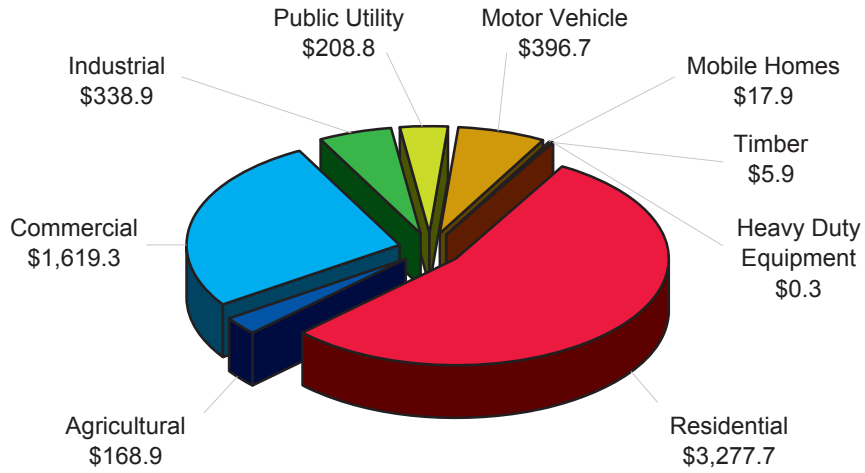


Figure 11: Five-Year Comparison of Total School Tax Revenue

Shows the amount of tax revenue and a five-year comparison for school tax purposes.

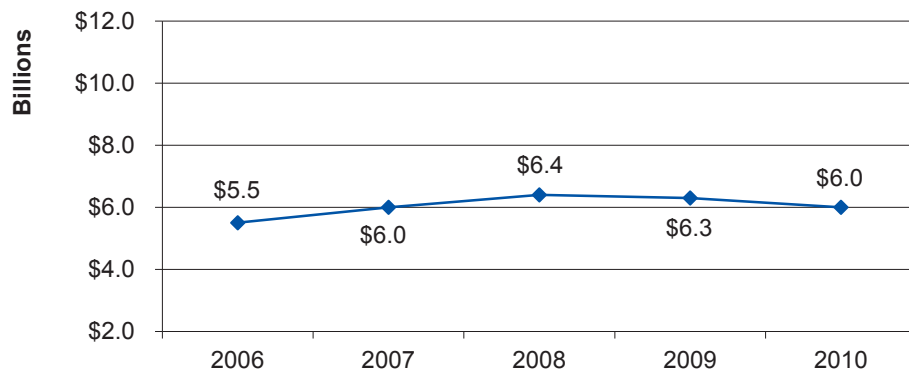


Figure 12: 2010 State Tax Revenue by Property Class

Shows the amount of revenue for state tax purposes.

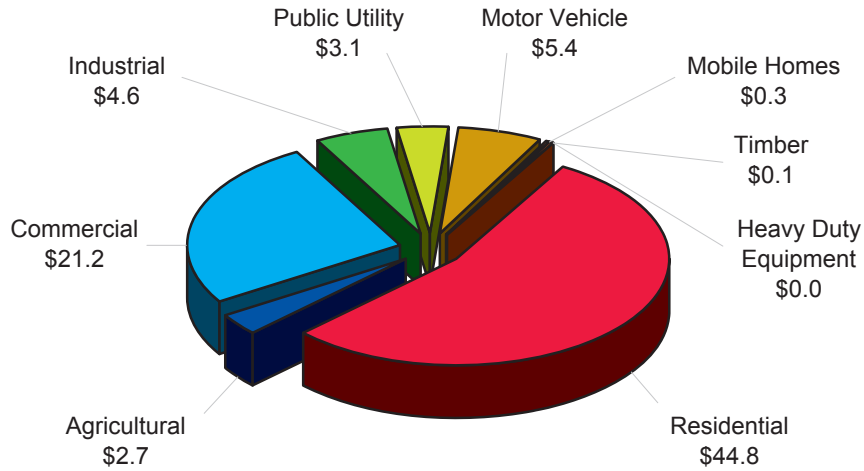
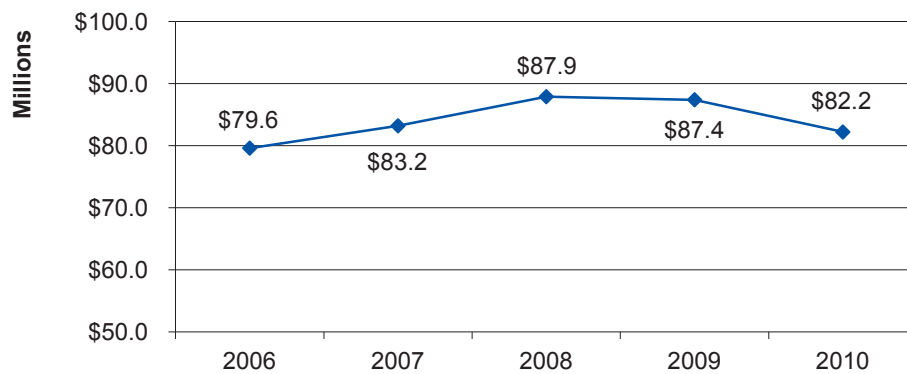


Figure 13: Five-Year Comparison of State Tax Revenue

Shows the amount of revenue and five-year comparison for state tax purposes.





Comparison of State Tax Collections to Digest

Tables 3, 4, 5, 6, and 7 on the following pages represent the amount of property tax for state purposes earmarked for collection as shown on each county's digest for the applicable tax year. The tables also show the collection percentage rate determined as a result of a state audit for these years, and the application of that percentage rate in calculating the potential tax loss for all tax purposes.

These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time. The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

Potential Tax Loss

Below is an aggregate of Tables 3, 4, 5, 6, and 7. The collection percentage rate determined as a result of the state audit for these applicable years, and the application of that percentage rate used to calculate the potential tax loss.

Tax Year	Amount of State Tax	Delinquent Tax Amount	Percentage of State Tax Collected	Percentage of Uncollected State Tax
2006	\$ 80,475,849	\$ 2,751,939	95.1%	4.9%
2007	\$ 83,862,986	\$ 2,437,636	95.4%	4.6%
2008	\$ 88,221,202	\$ 3,942,115	95.5%	4.5%
2009	\$ 86,667,109	\$ 4,328,964	95.0%	5.0%
2010	\$ 82,494,567	\$ 2,586,231	95.4%	4.6%

Table 3
Comparison of Tax Collections for Tax Year 2006

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 155,544	\$ 1,964		\$ 153,580	98.70%
Atkinson	\$ 30,825	\$ 1,178	\$ 1,501	\$ 28,147	91.30%
Bacon	\$ 49,921	\$ 2,215	\$ 130	\$ 47,576	95.30%
Baker	\$ 29,852	\$ 382	\$ (317)	\$ 29,786	99.80%
Baldwin	\$ 261,190	\$ 3,915	\$ 1,307	\$ 255,968	98.00%
Banks	\$ 132,691	\$ 5,224	\$ 566	\$ 126,901	95.60%
Barrow	\$ 443,533	\$ 19,933	\$ 253	\$ 423,348	95.40%
Bartow	\$ 727,983	\$ 21,199	\$ (5,635)	\$ 712,419	97.90%
Ben Hill	\$ 88,384	\$ 14,954	\$ 13	\$ 73,416	83.10%
Berrien	\$ 81,020	\$ 2,290	\$ 3,974	\$ 74,756	92.30%
Bibb	\$ 964,982	\$ 16,000	\$ 7,200	\$ 941,782	97.60%
Bleckley	\$ 53,900	\$ 4,743	\$ 290	\$ 48,867	90.70%
Brantley	\$ 70,791	\$ 4,601	\$ (224)	\$ 66,413	93.80%
Brooks	\$ 88,224	\$ 1,723	\$ 268	\$ 86,233	97.70%
Bryan	\$ 270,444	\$ 5,593	\$ 139	\$ 264,713	97.90%
Bulloch	\$ 354,921	\$ 3,318	\$ 589	\$ 351,014	98.90%
Burke	\$ 399,537	\$ 10,683	\$ 651	\$ 388,203	97.20%
Butts	\$ 174,483	\$ 4,085	\$ 13,039	\$ 157,358	90.20%
Calhoun	\$ 24,289	\$ 3,603	\$ 32	\$ 20,654	85.00%
Camden	\$ 308,013	\$ 12,000	\$ 300	\$ 295,713	96.00%
Candler	\$ 53,135	\$ 3,067	\$ 1,632	\$ 48,436	91.20%
Carroll	\$ 654,703	\$ 17,233	\$ 278	\$ 637,191	97.30%
Catoosa	\$ 385,211	\$ 10,619	\$ 1,180	\$ 373,411	96.90%
Charlton	\$ 60,234	\$ 2,800	\$ 300	\$ 57,134	94.90%
Chatham	\$ 2,792,846	\$ 39,888	\$ 19,708	\$ 2,733,250	97.90%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2006

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 13,430	\$ 510	\$ 241	\$ 12,679	94.40%
Chattooga	\$ 136,021	\$ 4,200	\$ 3,100	\$ 128,721	94.60%
Cherokee	\$ 1,842,109	\$ 18,665	\$ 26,168	\$ 1,797,276	97.60%
Clarke	\$ 828,064	\$ 9,734	\$ 5,128	\$ 813,201	98.20%
Clay	\$ 22,387	\$ 128	\$ 679	\$ 21,580	96.40%
Clayton	\$ 2,110,504	\$ 36,824	\$ 17,271	\$ 2,056,409	97.40%
Clinch	\$ 41,402	\$ 435	\$ 3,640	\$ 37,326	90.20%
Cobb	\$ 7,291,875	\$ 64,187	\$ 102,459	\$ 7,125,229	97.70%
Coffee	\$ 195,614	\$ 5,608	\$ 68	\$ 189,938	97.10%
Colquitt	\$ 190,023	\$ 85	\$ 10,431	\$ 179,506	94.50%
Columbia	\$ 859,090	\$ 14,708	\$ 2,403	\$ 841,978	98.00%
Cook	\$ 83,170	\$ 2,400	\$ 650	\$ 80,120	96.30%
Coweta	\$ 960,666	\$ 85,788	\$ 3,937	\$ 870,941	90.70%
Crawford	\$ 58,700	\$ 4,677	\$ 540	\$ 53,482	91.10%
Crisp	\$ 125,859	\$ 5,112	\$ 3,385	\$ 117,361	93.20%
Dade	\$ 107,999	\$ 9,148	\$ 1,429	\$ 97,422	90.20%
Dawson	\$ 304,584	\$ 12,912	\$ 1,700	\$ 289,972	95.20%
Decatur	\$ 171,994	\$ 800	\$ 700	\$ 170,494	99.10%
Dekalb	\$ 6,248,241	\$ 307,106	\$ 128,145	\$ 5,812,991	93.00%
Dodge	\$ 94,675	\$ 11,823	\$ 1,041	\$ 81,811	86.40%
Dooly	\$ 59,924	\$ 2,800	\$ 200	\$ 56,924	95.00%
Dougherty	\$ 475,158	\$ 3,883	\$ 2,115	\$ 469,160	98.70%
Douglas	\$ 976,065	\$ 24,967	\$ 4,498	\$ 946,601	97.00%
Early	\$ 77,870	\$ 1,071	\$ 4,973	\$ 71,826	92.20%
Echols	\$ 26,943	\$ 300	\$ 100	\$ 26,543	98.50%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2006

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 337,084	\$ 12,184	\$ (257)	\$ 325,156	96.50%
Elbert	\$ 123,331	\$ 4,430	\$ 974	\$ 117,926	95.60%
Emanuel	\$ 105,457	\$ 2,586	\$ (13)	\$ 102,885	97.60%
Evans	\$ 51,539	\$ 1,721	\$ 190	\$ 49,628	96.30%
Fannin	\$ 221,533	\$ 13,903	\$ 1,945	\$ 205,684	92.80%
Fayette	\$ 1,256,408	\$ 22,054	\$ (1,203)	\$ 1,235,556	98.30%
Floyd	\$ 710,975	\$ 18,648	\$ 7,248	\$ 685,079	96.40%
Forsyth	\$ 2,023,809	\$ 34,048	\$ 9,426	\$ 1,980,335	97.90%
Franklin	\$ 167,624	\$ 8,349	\$ 1,564	\$ 157,711	94.10%
Fulton	\$ 11,772,112	\$ 670,590	\$ 276,451	\$ 10,825,071	92.00%
Gilmer	\$ 291,161	\$ 18,702	\$ 2,348	\$ 270,110	92.80%
Glascocock	\$ 15,984	\$ 76	\$ (136)	\$ 16,043	100.40%
Glynn	\$ 1,186,678	\$ 28,925	\$ 2,430	\$ 1,155,323	97.40%
Gordon	\$ 364,091	\$ 18,544	\$ 1,090	\$ 344,458	94.60%
Grady	\$ 145,494	\$ 1,350	\$ 2,293	\$ 141,850	97.50%
Greene	\$ 361,035	\$ 7,819	\$ 6,812	\$ 346,403	95.90%
Gwinnett	\$ 7,306,274	\$ 331,517	\$ 113,297	\$ 6,861,461	93.90%
Habersham	\$ 304,284	\$ 14,650	\$ 859	\$ 288,775	94.90%
Hall	\$ 1,382,105	\$ 26,155	\$ 2,916	\$ 1,353,033	97.90%
Hancock	\$ 71,067	\$ 5,948	\$ 359	\$ 64,760	91.10%
Haralson	\$ 168,041	\$ 4,615	\$ 370	\$ 163,056	97.00%
Harris	\$ 241,646	\$ 2,491	\$ (83)	\$ 239,238	99.00%
Hart	\$ 245,695	\$ 15,061	\$ 8,739	\$ 221,896	90.30%
Heard	\$ 126,274	\$ 3,319	\$ 27,313	\$ 95,642	75.70%
Henry	\$ 1,581,824	\$ 44,078	\$ 5,019	\$ 1,532,727	96.90%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2006

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 840,470	\$ 15,552	\$ 20,847	\$ 804,071	95.70%
Irwin	\$ 47,696	\$ 400	\$ 350	\$ 46,946	98.40%
Jackson	\$ 464,631	\$ 23,851	\$ 5,996	\$ 434,784	93.60%
Jasper	\$ 108,236	\$ 9,333	\$ 1,499	\$ 97,405	90.00%
Jeff Davis	\$ 64,978	\$ 2,030	\$ (126)	\$ 63,074	97.10%
Jefferson	\$ 101,392	\$ 2,373	\$ 501	\$ 98,518	97.20%
Jenkins	\$ 38,360	\$ 435	\$ 238	\$ 37,686	98.20%
Johnson	\$ 34,775	\$ 1,075	\$ 121	\$ 33,579	96.60%
Jones	\$ 160,442	\$ 2,356	\$ 12,186	\$ 145,901	90.90%
Lamar	\$ 103,254	\$ 7,798	\$ 65	\$ 95,390	92.40%
Lanier	\$ 26,071	\$ 1,000	\$ 400	\$ 24,671	94.60%
Laurens	\$ 289,939	\$ 8,552	\$ 3,919	\$ 277,468	95.70%
Lee	\$ 198,666	\$ 2,794	\$ 6,725	\$ 189,147	95.20%
Liberty	\$ 242,044	\$ 12,187	\$ 3,250	\$ 226,607	93.60%
Lincoln	\$ 66,542	\$ 3,695	\$ 355	\$ 62,493	93.90%
Long	\$ 31,558	\$ 4,595	\$ 228	\$ 26,735	84.70%
Lowndes	\$ 618,546	\$ 18,000	\$ 2,500	\$ 598,046	96.70%
Lumpkin	\$ 236,476	\$ 7,960	\$ 645	\$ 227,871	96.40%
Macon	\$ 77,183	\$ 7,319	\$ 3,388	\$ 66,476	86.10%
Madison	\$ 156,494	\$ 11,120	\$ 1,329	\$ 144,045	92.00%
Marion	\$ 48,730	\$ 267	\$ 765	\$ 47,697	97.90%
McDuffie	\$ 125,942	\$ 2,599	\$ 100	\$ 123,244	97.90%
McIntosh	\$ 108,542	\$ 9,342	\$ 671	\$ 98,529	90.80%
Meriwether	\$ 124,541	\$ 7,508	\$ 1,740	\$ 115,293	92.60%
Miller	\$ 37,488	\$ 332	\$ (40)	\$ 37,196	99.20%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2006

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 124,162	\$ 2,065	\$ 1,123	\$ 120,974	97.40%
Monroe	\$ 492,961	\$ 17,045	\$ 193,962	\$ 281,955	57.20%
Montgomery	\$ 39,709	\$ 3,608	\$ 1,364	\$ 34,738	87.50%
Morgan	\$ 184,887	\$ 4,854	\$ 665	\$ 179,368	97.00%
Murray	\$ 234,261	\$ 8,827	\$ (995)	\$ 226,430	96.70%
Muscogee	\$ 1,073,005	\$ 19,923	\$ 16,917	\$ 1,036,165	96.60%
Newton	\$ 652,728	\$ 3,975	\$ 2,817	\$ 645,936	99.00%
Oconee	\$ 339,268	\$ 2,815	\$ 208	\$ 336,245	99.10%
Oglethorpe	\$ 105,504	\$ 5,211	\$ 922	\$ 99,371	94.20%
Paulding	\$ 945,750	\$ 22,371	\$ 22,490	\$ 900,889	95.30%
Peach	\$ 133,258	\$ 7,589	\$ 363	\$ 125,307	94.00%
Pickens	\$ 313,212	\$ 26,580	\$ 374	\$ 286,258	91.40%
Pierce	\$ 88,838	\$ 4,379	\$ 778	\$ 83,680	94.20%
Pike	\$ 114,496	\$ 7,587	\$ 659	\$ 106,250	92.80%
Polk	\$ 230,875	\$ 11,677	\$ 4,379	\$ 214,820	93.00%
Pulaski	\$ 57,258	\$ 755	\$ 66	\$ 56,437	98.60%
Putnam	\$ 334,115	\$ 3,063	\$ (1,791)	\$ 332,842	99.60%
Quitman	\$ 18,453	\$ 205	\$ 472	\$ 17,777	96.30%
Rabun	\$ 329,391	\$ 6,847	\$ 4,585	\$ 317,959	96.50%
Randolph	\$ 46,681	\$ 1,759	\$ 196	\$ 44,726	95.80%
Richmond	\$ 1,086,652	\$ 65,769	\$ 3,506	\$ 1,017,377	93.60%
Rockdale	\$ 669,753	\$ 33,201	\$ 202	\$ 636,350	95.00%
Schley	\$ 21,005	\$ 531	\$ 1,050	\$ 19,423	92.50%
Screven	\$ 100,304	\$ 4,079	\$ 397	\$ 95,828	95.50%
Seminole	\$ 54,458	\$ 651	\$ (11)	\$ 53,818	98.80%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2006

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 358,783	\$ 7,057	\$ 1,781	\$ 349,946	97.50%
Stephens	\$ 175,772	\$ 3,360	\$ 3,147	\$ 169,265	96.30%
Stewart	\$ 33,105	\$ 282	\$ 70	\$ 32,753	98.90%
Sumter	\$ 173,347	\$ 5,443	\$ (501)	\$ 168,405	97.10%
Talbot	\$ 57,906	\$ 1,160	\$ 2,471	\$ 54,275	93.70%
Taliaferro	\$ 17,565	\$ 762	\$ 204	\$ 16,599	94.50%
Tattnall	\$ 79,533	\$ 3,528	\$ (9)	\$ 76,014	95.60%
Taylor	\$ 45,120	\$ 3,752	\$ (533)	\$ 41,901	92.90%
Telfair	\$ 66,776	\$ 4,500	\$ 90	\$ 62,186	93.10%
Terrell	\$ 51,012	\$ 1,510	\$ 122	\$ 49,380	96.80%
Thomas	\$ 272,828	\$ 4,408	\$ 200	\$ 268,220	98.30%
Tift	\$ 237,161	\$ 2,108	\$ (127)	\$ 235,180	99.20%
Toombs	\$ 118,217	\$ 3,629	\$ 303	\$ 114,285	96.70%
Towns	\$ 195,060	\$ 8,517	\$ (158)	\$ 186,700	95.70%
Treutlen	\$ 29,184	\$ 1,625	\$ (43)	\$ 27,601	94.60%
Troup	\$ 431,853	\$ 603	\$ 5,807	\$ 425,443	98.50%
Turner	\$ 44,129	\$ 1,090	\$ 57	\$ 42,981	97.40%
Twiggs	\$ 49,505	\$ 2,838	\$ 159	\$ 46,507	93.90%
Union	\$ 303,309	\$ 14,424	\$ (1,721)	\$ 290,606	95.80%
Upson	\$ 164,846	\$ 7,326	\$ 9,262	\$ 148,258	89.90%
Walker	\$ 339,781	\$ 12,632	\$ 1,174	\$ 325,974	95.90%
Walton	\$ 688,021	\$ 4,446	\$ (877)	\$ 684,452	99.50%
Ware	\$ 159,595	\$ 4,724	\$ 389	\$ 154,483	96.80%
Warren	\$ 40,312	\$ 2,474	\$ (697)	\$ 38,535	95.60%
Washington	\$ 157,700	\$ 2,876	\$ 1,312	\$ 153,512	97.30%

Table 3 Continued

Comparison of Tax Collections for Tax Year 2006

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 142,910	\$ 12,538	\$ 505	\$ 129,867	90.90%
Webster	\$ 14,095	\$ 362	\$ 47	\$ 13,686	97.10%
Wheeler	\$ 31,007	\$ 5,253	\$ 333	\$ 25,421	82.00%
White	\$ 226,491	\$ 3,593	\$ 193	\$ 222,706	98.30%
Whitfield	\$ 799,517	\$ 36,221	\$ 2,570	\$ 760,726	95.10%
Wilcox	\$ 34,601	\$ 600	\$ 100	\$ 33,901	98.00%
Wilkes	\$ 83,836	\$ 2,165	\$ 5,239	\$ 76,432	91.20%
Wilkinson	\$ 85,588	\$ 3,945	\$ 405	\$ 81,239	94.90%
Worth	\$ 102,855	\$ 1,500	\$ 400	\$ 100,955	98.20%
Total	\$ 80,475,849	\$ 2,751,939	\$ 1,196,154	\$ 76,527,756	95.10%

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

Table 4
Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 158,808	\$ 48,672	\$ (2,134)	\$ 95,553	61.72%
Atkinson	\$ 31,591	\$ 848	\$ 1,680	\$ 29,063	92.00%
Bacon	\$ 49,104	\$ 2,358	\$ (587)	\$ 47,333	96.39%
Baker	\$ 30,123	\$ 127	\$ 131	\$ 29,865	99.14%
Baldwin	\$ 254,738	\$ 3,915	\$ 1,307	\$ 255,968	98.00%
Banks	\$ 134,104	\$ 5,224	\$ 566	\$ 126,901	95.60%
Barrow	\$ 482,348	\$ 19,933	\$ 253	\$ 423,348	95.40%
Bartow	\$ 750,040	\$ 21,199	\$ (5,635)	\$ 712,419	97.90%
Ben Hill	\$ 90,274	\$ 3,606	\$ 373	\$ 86,294	95.59%
Berrien	\$ 82,439	\$ 12,960	\$ 1,001	\$ 68,478	83.06%
Bibb	\$ 932,606	\$ 16,984	\$ 12,692	\$ 902,929	96.81%
Bleckley	\$ 51,534	\$ 1,309	\$ 377	\$ 49,847	96.72%
Brantley	\$ 77,205	\$ 5,133	\$ 3,129	\$ 68,943	89.30%
Brooks	\$ 81,379	\$ 2,198	\$ (2,878)	\$ 80,699	99.16%
Bryan	\$ 285,512	\$ 7,547	\$ 1,107	\$ 276,858	96.96%
Bulloch	\$ 409,061	\$ 10,704	\$ 153	\$ 398,205	97.35%
Burke	\$ 406,696	\$ 14,670	\$ 425	\$ 391,601	96.29%
Butts	\$ 158,748	\$ 6,076	\$ 516	\$ 152,156	95.84%
Calhoun	\$ 35,119	\$ 1,411	\$ 489	\$ 33,219	94.59%
Camden	\$ 402,458	\$ 11,831	\$ 7,581	\$ 383,045	95.18%
Candler	\$ 53,842	\$ 3,714	\$ 71	\$ 50,058	92.97%
Carroll	\$ 656,451	\$ 22,361	\$ 1,761	\$ 632,329	96.32%
Catoosa	\$ 362,558	\$ 16,097	\$ 1,042	\$ 345,419	95.27%
Charlton	\$ 76,345	\$ 1,876	\$ 4,512	\$ 69,958	91.63%
Chatham	\$ 2,990,194	\$ 75,545	\$ 58,756	\$ 2,855,893	95.50%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 15,123	\$ 550	\$ 122	\$ 14,451	95.56%
Chattooga	\$ 134,039	\$ 5,650	\$ 1,324	\$ 127,065	94.79%
Cherokee	\$ 1,953,936	\$ 36,290	\$ 3,522	\$ 1,914,123	97.96%
Clarke	\$ 812,796	\$ 9,782	\$ 5,727	\$ 797,286	98.09%
Clay	\$ 20,910	\$ 133	\$ 179	\$ 20,598	98.51%
Clayton	\$ 2,128,492	\$ 70,981	\$ 34,859	\$ 2,022,652	95.02%
Clinch	\$ 62,476	\$ 991	\$ 4,903	\$ 56,582	90.57%
Cobb	\$ 7,345,936	\$ 83,196	\$ 135,864	\$ 7,126,876	97.01%
Coffee	\$ 203,338	\$ 7,395	\$ 4,215	\$ 191,727	94.29%
Colquitt	\$ 198,498	\$ 182	\$ 9,670	\$ 188,646	95.04%
Columbia	\$ 926,726	\$ 19,227	\$ 5,294	\$ 902,205	97.35%
Cook	\$ 80,541	\$ 2,161	\$ 566	\$ 77,814	96.61%
Coweta	\$ 1,003,163	\$ 40,295	\$ 40,688	\$ 922,181	91.92%
Crawford	\$ 70,202	\$ 5,061	\$ 495	\$ 64,646	92.08%
Crisp	\$ 128,735	\$ 6,205	\$ 1,952	\$ 120,579	93.66%
Dade	\$ 102,394	\$ 7,403	\$ 1,119	\$ 93,872	91.67%
Dawson	\$ 315,472	\$ 8,128	\$ 576	\$ 306,769	97.24%
Decatur	\$ 187,405	\$ 7,530	\$ 1,800	\$ 178,076	95.02%
Dekalb	\$ 6,159,271	\$ 42,264	\$ 142,703	\$ 5,974,304	96.99%
Dodge	\$ 93,206	\$ 6,620	\$ 362	\$ 86,224	92.50%
Dooly	\$ 67,270	\$ 2,403	\$ 4,495	\$ 60,372	89.75%
Dougherty	\$ 537,947	\$ 8,614	\$ 10,216	\$ 519,116	96.50%
Douglas	\$ 1,037,795	\$ 40,798	\$ 15,573	\$ 981,424	94.56%
Early	\$ 112,434	\$ 2,918	\$ 4,861	\$ 104,655	93.08%
Echols	\$ 24,814	\$ 400	\$ 159	\$ 24,256	97.75%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 394,349	\$ 24,327	\$ (2,952)	\$ 372,973	94.58%
Elbert	\$ 120,180	\$ 2,987	\$ 878	\$ 116,315	96.78%
Emanuel	\$ 104,672	\$ 2,249	\$ 955	\$ 101,468	96.94%
Evans	\$ 55,946	\$ 1,672	\$ (52)	\$ 54,326	97.10%
Fannin	\$ 252,561	\$ 7,726	\$ 3,098	\$ 241,737	95.71%
Fayette	\$ 1,203,042	\$ 42,949	\$ 13,173	\$ 1,146,920	95.33%
Floyd	\$ 674,159	\$ 16,749	\$ 7,248	\$ 650,162	96.44%
Forsyth	\$ 2,109,650	\$ 42,106	\$ 19,011	\$ 2,048,532	97.10%
Franklin	\$ 157,212	\$ 5,010	\$ 6,621	\$ 150,590	95.79%
Fulton	\$ 12,895,805	\$ 501,085	\$ 422,642	\$ 11,972,078	92.83%
Gilmer	\$ 298,869	\$ 11,011	\$ 7,719	\$ 280,140	93.73%
Glascocock	\$ 20,477	\$ 484	\$ (42)	\$ 20,035	97.84%
Glynn	\$ 1,343,834	\$ 58,586	\$ 573	\$ 1,284,675	95.59%
Gordon	\$ 356,133	\$ 22,381	\$ 2,056	\$ 331,696	93.13%
Grady	\$ 144,523	\$ 2,504	\$ 1,653	\$ 140,365	97.12%
Greene	\$ 369,924	\$ 5,864	\$ 117	\$ 363,943	98.38%
Gwinnett	\$ 7,646,140	\$ 120,566	\$ 114,602	\$ 7,410,972	96.92%
Habersham	\$ 288,078	\$ 15,008	\$ 2,427	\$ 270,643	93.94%
Hall	\$ 1,639,603	\$ 27,166	\$ 23,330	\$ 1,589,107	96.92%
Hancock	\$ 74,746	\$ 6,934	\$ 1,748	\$ 66,065	88.39%
Haralson	\$ 167,205	\$ 4,509	\$ 932	\$ 161,764	96.74%
Harris	\$ 277,401	\$ 3,555	\$ (1,894)	\$ 275,740	99.40%
Hart	\$ 217,368	\$ 12,000	\$ 2,643	\$ 202,724	93.26%
Heard	\$ 134,374	\$ 3,866	\$ 32,103	\$ 98,405	73.23%
Henry	\$ 1,615,784	\$ 71,642	\$ 8,505	\$ 1,535,637	95.03%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 843,300	\$ 32,282	\$ (2,255)	\$ 813,273	96.43%
Irwin	\$ 50,087	\$ 1,587	\$ 211	\$ 48,289	96.41%
Jackson	\$ 539,354	\$ 26,224	\$ 5,406	\$ 507,723	94.14%
Jasper	\$ 111,197	\$ 7,317	\$ (449)	\$ 104,330	93.82%
Jeff Davis	\$ 64,979	\$ 7,648	\$ 512	\$ 56,819	87.44%
Jefferson	\$ 106,096	\$ 3,312	\$ 2,226	\$ 100,558	94.78%
Jenkins	\$ 56,812	\$ 2,124	\$ 124	\$ 54,563	96.04%
Johnson	\$ 40,277	\$ 1,682	\$ 270	\$ 38,325	95.15%
Jones	\$ 189,078	\$ 7,436	\$ 2,289	\$ 179,353	94.86%
Lamar	\$ 103,633	\$ 4,392	\$ 620	\$ 98,621	95.16%
Lanier	\$ 40,815	\$ 2,229	\$ 488	\$ 38,098	93.34%
Laurens	\$ 287,215	\$ 8,700	\$ 3,641	\$ 274,874	95.70%
Lee	\$ 205,550	\$ 1,570	\$ 7,335	\$ 196,645	95.67%
Liberty	\$ 299,380	\$ 37,162	\$ 9,861	\$ 252,357	84.29%
Lincoln	\$ 72,029	\$ 5,455	\$ 1,096	\$ 65,478	90.90%
Long	\$ 54,858	\$ 5,507	\$ 596	\$ 48,755	88.87%
Lowndes	\$ 640,532	\$ 14,760	\$ 7,648	\$ 618,125	96.50%
Lumpkin	\$ 287,194	\$ 20,888	\$ 2,917	\$ 263,390	91.71%
Macon	\$ 82,071	\$ 7,978	\$ 4,573	\$ 69,520	84.70%
Madison	\$ 160,504	\$ 11,183	\$ 1,097	\$ 148,223	92.35%
Marion	\$ 56,205	\$ 1,274	\$ 344	\$ 54,587	97.12%
McDuffie	\$ 128,889	\$ 1,476	\$ 1,285	\$ 126,128	97.86%
McIntosh	\$ 120,486	\$ 11,330	\$ 2,917	\$ 106,239	88.17%
Meriwether	\$ 119,672	\$ 4,099	\$ 2,314	\$ 113,259	94.64%
Miller	\$ 37,888	\$ 563	\$ 205	\$ 37,121	97.97%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 119,301	\$ 2,015	\$ 723	\$ 116,563	97.71%
Monroe	\$ 296,857	\$ 14,308	\$ 582	\$ 281,967	94.98%
Montgomery	\$ 49,505	\$ 1,780	\$ 663	\$ 47,062	95.06%
Morgan	\$ 243,700	\$ 9,870	\$ 868	\$ 232,961	95.59%
Murray	\$ 237,947	\$ 7,647	\$ 3,503	\$ 226,798	95.31%
Muscogee	\$ 1,119,736	\$ 30,115	\$ 12,834	\$ 1,076,787	96.16%
Newton	\$ 704,161	\$ 11,451	\$ 3,592	\$ 689,118	97.86%
Oconee	\$ 374,632	\$ 9,370	\$ 726	\$ 364,535	97.30%
Oglethorpe	\$ 101,602	\$ 5,100	\$ (2)	\$ 96,504	94.98%
Paulding	\$ 995,375	\$ 41,598	\$ 15,118	\$ 938,659	94.30%
Peach	\$ 132,697	\$ 10,065	\$ (230)	\$ 122,862	92.58%
Pickens	\$ 311,677	\$ 13,269	\$ 1,208	\$ 297,200	95.35%
Pierce	\$ 92,462	\$ 5,213	\$ 982	\$ 86,267	93.30%
Pike	\$ 113,441	\$ 4,011	\$ 953	\$ 108,477	95.62%
Polk	\$ 219,822	\$ 6,398	\$ 3,826	\$ 209,598	95.34%
Pulaski	\$ 57,552	\$ 681	\$ 157	\$ 56,714	98.54%
Putnam	\$ 357,624	\$ 4,481	\$ (1,096)	\$ 354,240	99.05%
Quitman	\$ 18,199	\$ 466	\$ 49	\$ 17,684	97.17%
Rabun	\$ 397,879	\$ 13,130	\$ (21,771)	\$ 406,521	102.17%
Randolph	\$ 46,068	\$ 852	\$ 0	\$ 45,216	98.15%
Richmond	\$ 1,048,627	\$ 17,723	\$ 12,865	\$ 1,018,627	97.08%
Rockdale	\$ 704,677	\$ 41,117	\$ 669	\$ 662,891	94.07%
Schley	\$ 20,313	\$ 266	\$ 171	\$ 19,876	97.85%
Screven	\$ 96,959	\$ 3,580	\$ 325	\$ 93,054	95.97%
Seminole	\$ 55,224	\$ 567	\$ 223	\$ 54,434	98.57%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 349,360	\$ 12,737	\$ 5,083	\$ 331,540	94.89%
Stephens	\$ 163,218	\$ 3,306	\$ 1,438	\$ 158,474	97.09%
Stewart	\$ 34,471	\$ 869	\$ (116)	\$ 33,719	97.82%
Sumter	\$ 171,888	\$ 4,904	\$ 385	\$ 166,599	96.92%
Talbot	\$ 55,525	\$ 1,134	\$ 1,827	\$ 52,564	94.66%
Taliaferro	\$ 16,829	\$ 1,673	\$ 33	\$ 15,123	89.86%
Tattnall	\$ 81,927	\$ 4,644	\$ 3,477	\$ 73,806	90.09%
Taylor	\$ 44,983	\$ 3,505	\$ 113	\$ 41,365	91.95%
Telfair	\$ 65,731	\$ 9,553	\$ 225	\$ 55,953	85.12%
Terrell	\$ 58,164	\$ 1,520	\$ 183	\$ 56,461	97.07%
Thomas	\$ 278,430	\$ 3,962	\$ 1,328	\$ 273,140	98.10%
Tift	\$ 236,540	\$ 3,587	\$ 1,331	\$ 231,623	97.92%
Toombs	\$ 142,758	\$ 7,195	\$ 1,454	\$ 134,108	93.94%
Towns	\$ 220,238	\$ 13,099	\$ 1,759	\$ 205,381	93.25%
Treutlen	\$ 27,491	\$ 1,356	\$ 40	\$ 26,095	94.92%
Troup	\$ 437,207	\$ 1,337	\$ 2,538	\$ 433,331	99.11%
Turner	\$ 44,715	\$ 1,116	\$ 17	\$ 43,583	97.47%
Twiggs	\$ 48,099	\$ 3,111	\$ 2,089	\$ 42,899	89.19%
Union	\$ 301,871	\$ 27,042	\$ 922	\$ 273,907	90.73%
Upson	\$ 160,068	\$ 7,042	\$ 7,760	\$ 145,266	90.75%
Walker	\$ 321,531	\$ 14,243	\$ 3,106	\$ 304,183	94.60%
Walton	\$ 693,608	\$ 16,632	\$ 1,501	\$ 675,476	97.39%
Ware	\$ 164,477	\$ 5,636	\$ 6,625	\$ 152,216	92.55%
Warren	\$ 39,568	\$ 1,431	\$ 717	\$ 37,420	94.57%
Washington	\$ 180,002	\$ 2,666	\$ 3,411	\$ 173,924	96.62%

Table 4 Continued

Comparison of Tax Collections for Tax Year 2007

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 136,609	\$ 6,886	\$ 354	\$ 129,370	94.70%
Webster	\$ 22,553	\$ 606	\$ 313	\$ 21,635	95.93%
Wheeler	\$ 29,803	\$ 3,982	\$ 117	\$ 25,704	86.25%
White	\$ 256,156	\$ 5,651	\$ 1,708	\$ 248,797	97.12%
Whitfield	\$ 833,811	\$ 30,249	\$ 8,629	\$ 794,933	95.33%
Wilcox	\$ 35,025	\$ 580	\$ 445	\$ 34,001	97.08%
Wilkes	\$ 76,625	\$ 1,296	\$ 1,005	\$ 74,324	97.00%
Wilkinson	\$ 87,776	\$ 5,249	\$ 1,154	\$ 81,372	92.70%
Worth	\$ 103,560	\$ 2,176	\$ 590	\$ 100,794	97.33%
Total	\$ 83,862,986	\$ 2,437,636	\$ 1,340,930	\$ 80,018,247	95.42%

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

Table 5
Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 159,542	\$ 3,890	\$ (338)	\$ 155,990	97.77%
Atkinson	\$ 33,855	\$ 925	\$ 1,768	\$ 31,162	92.05%
Bacon	\$ 51,985	\$ 2,467	\$ 578	\$ 48,940	94.14%
Baker	\$ 30,178	\$ 250	\$ 92	\$ 29,836	98.87%
Baldwin	\$ 264,794	\$ 9,594	\$ 2,325	\$ 252,875	95.50%
Banks	\$ 146,269	\$ 17,078	\$ 1,404	\$ 127,787	87.36%
Barrow	\$ 506,241	\$ 29,181	\$ 2,773	\$ 474,287	93.69%
Bartow	\$ 789,242	\$ 22,823	\$ 13,088	\$ 753,331	95.45%
Ben Hill	\$ 91,341	\$ 5,108	\$ 2	\$ 86,231	94.41%
Berrien	\$ 80,919	\$ 2,215	\$ 4,733	\$ 73,971	91.41%
Bibb	\$ 940,221	\$ 20,922	\$ 9,579	\$ 909,720	96.76%
Bleckley	\$ 66,353	\$ 1,854	\$ 287	\$ 64,212	96.77%
Brantley	\$ 79,361	\$ 6,221	\$ 1,347	\$ 71,793	90.46%
Brooks	\$ 120,280	\$ 4,530	\$ 744	\$ 115,006	95.62%
Bryan	\$ 307,116	\$ 27,287	\$ 2,360	\$ 277,469	90.35%
Bulloch	\$ 434,021	\$ 11,736	\$ 373	\$ 421,912	97.21%
Burke	\$ 402,318	\$ 5,404	\$ 538	\$ 396,376	98.52%
Butts	\$ 160,441	\$ 8,590	\$ 731	\$ 151,120	94.19%
Calhoun	\$ 31,863	\$ 934	\$ 465	\$ 30,464	95.61%
Camden	\$ 444,595	\$ 33,441	\$ 1,048	\$ 410,106	92.24%
Candler	\$ 56,127	\$ 4,848	\$ 144	\$ 51,135	91.11%
Carroll	\$ 684,072	\$ 26,948	\$ 1,755	\$ 655,368	95.80%
Catoosa	\$ 375,703	\$ 12,244	\$ 1,469	\$ 361,990	96.35%
Charlton	\$ 82,684	\$ 4,197	\$ 2,616	\$ 75,872	91.76%
Chatham	\$ 3,215,661	\$ 75,545	\$ 58,756	\$ 3,081,360	95.82%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 15,318	\$ 37	\$ 122	\$ 15,159	98.96%
Chattooga	\$ 142,644	\$ 5,579	\$ 7,659	\$ 129,407	90.72%
Cherokee	\$ 2,056,929	\$ 63,599	\$ 6,704	\$ 1,986,625	96.58%
Clarke	\$ 854,074	\$ 14,251	\$ 3,660	\$ 836,163	97.90%
Clay	\$ 27,974	\$ 352	\$ 357	\$ 27,265	97.47%
Clayton	\$ 2,183,528	\$ 103,626	\$ 23,086	\$ 2,056,816	94.20%
Clinch	\$ 64,230	\$ 1,179	\$ 6,670	\$ 56,381	87.78%
Cobb	\$ 7,656,089	\$ 72,390	\$ 72,592	\$ 7,511,106	98.11%
Coffee	\$ 207,341	\$ 5,344	\$ 1,626	\$ 200,371	96.64%
Colquitt	\$ 220,340	\$ 796	\$ 11,522	\$ 208,022	94.41%
Columbia	\$ 991,461	\$ 9,362	\$ 4,517	\$ 977,583	98.60%
Cook	\$ 87,156	\$ 1,729	\$ 566	\$ 84,861	97.37%
Coweta	\$ 1,046,275	\$ 55,227	\$ 33,522	\$ 957,526	91.52%
Crawford	\$ 71,563	\$ 3,391	\$ 560	\$ 67,612	94.48%
Crisp	\$ 132,799	\$ 7,363	\$ 3,099	\$ 122,337	92.12%
Dade	\$ 108,032	\$ 8,572	\$ 855	\$ 98,605	91.27%
Dawson	\$ 357,972	\$ 14,999	\$ (700)	\$ 343,673	96.01%
Decatur	\$ 220,552	\$ 4,529	\$ 2,885	\$ 213,138	96.64%
Dekalb	\$ 6,125,278	\$ 128,686	\$ 142,703	\$ 5,853,889	95.57%
Dodge	\$ 95,829	\$ 6,950	\$ 213	\$ 88,666	92.53%
Dooly	\$ 67,648	\$ 2,971	\$ 4,525	\$ 60,152	88.92%
Dougherty	\$ 540,229	\$ 5,705	\$ 6,458	\$ 528,066	97.75%
Douglas	\$ 1,080,835	\$ 89,182	\$ 3,297	\$ 988,356	91.44%
Early	\$ 107,178	\$ 2,154	\$ 4,916	\$ 100,108	93.40%
Echols	\$ 24,972	\$ 805	\$ (87)	\$ 24,254	97.12%

Table 5 Continued
Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 417,732	\$ 25,344	\$ 3,767	\$ 388,620	93.03%
Elbert	\$ 131,877	\$ 4,968	\$ 6,059	\$ 120,851	91.64%
Emanuel	\$ 108,037	\$ 2,963	\$ 853	\$ 104,221	96.47%
Evans	\$ 60,189	\$ 2,552	\$ 157	\$ 57,480	95.50%
Fannin	\$ 268,093	\$ 22,032	\$ 764	\$ 245,297	91.50%
Fayette	\$ 1,227,969	\$ 37,869	\$ 2,338	\$ 1,187,762	96.73%
Floyd	\$ 689,611	\$ 18,982	\$ 4,062	\$ 666,567	96.66%
Forsyth	\$ 2,289,987	\$ 76,928	\$ 26,766	\$ 2,186,293	95.47%
Franklin	\$ 158,345	\$ 4,800	\$ 1,380	\$ 152,164	96.10%
Fulton *	\$ 13,780,964	\$ 584,408	\$ 0	\$ 13,196,556	95.76%
Gilmer	\$ 389,634	\$ 34,076	\$ 3,832	\$ 351,727	90.27%
Glascocock	\$ 19,360	\$ 420	\$ (296)	\$ 19,235	99.35%
Glynn	\$ 1,448,868	\$ 46,876	\$ 573	\$ 1,401,419	96.73%
Gordon	\$ 416,177	\$ 29,082	\$ 3,070	\$ 384,025	92.27%
Grady	\$ 144,968	\$ 3,639	\$ 481	\$ 140,848	97.16%
Greene	\$ 405,736	\$ 12,051	\$ 336	\$ 393,348	96.95%
Gwinnett	\$ 8,046,716	\$ 190,133	\$ 124,416	\$ 7,732,167	96.09%
Habersham	\$ 315,022	\$ 14,221	\$ 3,733	\$ 297,069	94.30%
Hall	\$ 1,669,841	\$ 36,436	\$ 13,644	\$ 1,619,761	97.00%
Hancock	\$ 77,009	\$ 8,098	\$ 2,008	\$ 66,903	86.88%
Haralson	\$ 180,640	\$ 7,083	\$ 1,551	\$ 172,005	95.22%
Harris	\$ 328,080	\$ 5,114	\$ 4,977	\$ 317,989	96.92%
Hart	\$ 223,570	\$ 11,976	\$ 2,049	\$ 209,546	93.73%
Heard	\$ 140,765	\$ 4,175	\$ 31,945	\$ 104,645	74.34%
Henry	\$ 1,740,532	\$ 71,642	\$ 8,505	\$ 1,660,386	95.40%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 884,458	\$ 30,685	\$ 578	\$ 853,195	96.47%
Irwin	\$ 52,078	\$ 1,123	\$ 216	\$ 50,739	97.43%
Jackson	\$ 579,474	\$ 40,998	\$ 3,236	\$ 535,241	92.37%
Jasper	\$ 114,465	\$ 7,725	\$ 1,129	\$ 105,612	92.27%
Jeff Davis	\$ 66,037	\$ 2,733	\$ 607	\$ 62,697	94.94%
Jefferson	\$ 102,733	\$ 4,015	\$ 1,178	\$ 97,540	94.95%
Jenkins	\$ 53,924	\$ 1,233	\$ (225)	\$ 52,915	98.13%
Johnson	\$ 41,098	\$ 2,064	\$ 44	\$ 38,990	94.87%
Jones	\$ 204,418	\$ 4,055	\$ 3,078	\$ 197,285	96.51%
Lamar	\$ 114,699	\$ 3,889	\$ (411)	\$ 111,221	96.97%
Lanier	\$ 41,316	\$ 2,865	\$ 176	\$ 38,275	92.64%
Laurens	\$ 297,338	\$ 9,777	\$ 4,668	\$ 282,893	95.14%
Lee	\$ 212,112	\$ 4,474	\$ 3,305	\$ 204,333	96.33%
Liberty	\$ 296,791	\$ 19,027	\$ 5,006	\$ 272,758	91.90%
Lincoln	\$ 76,450	\$ 4,561	\$ 878	\$ 71,011	92.89%
Long	\$ 56,357	\$ 2,790	\$ 218	\$ 53,349	94.66%
Lowndes	\$ 668,032	\$ 22,460	\$ 3,393	\$ 642,179	96.13%
Lumpkin	\$ 285,919	\$ 17,422	\$ 205	\$ 268,292	93.83%
Macon	\$ 79,689	\$ 4,705	\$ 1,864	\$ 73,120	91.76%
Madison	\$ 158,333	\$ 14,386	\$ 1,008	\$ 142,940	90.28%
Marion	\$ 58,108	\$ 1,973	\$ 489	\$ 55,646	95.76%
McDuffie	\$ 144,338	\$ 95	\$ 2,049	\$ 142,195	98.51%
McIntosh	\$ 133,229	\$ 3,976	\$ 1,399	\$ 127,854	95.97%
Meriwether	\$ 122,747	\$ 8,592	\$ 2,084	\$ 112,072	91.30%
Miller	\$ 41,402	\$ 563	\$ 205	\$ 40,635	98.15%

Table 5 Continued
Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 130,066	\$ 2,420	\$ 848	\$ 126,798	97.49%
Monroe	\$ 368,186	\$ 17,994	\$ (3,085)	\$ 353,277	95.95%
Montgomery	\$ 49,282	\$ 2,704	\$ 131	\$ 46,447	94.25%
Morgan	\$ 234,765	\$ 11,035	\$ 1,187	\$ 222,543	94.79%
Murray	\$ 243,054	\$ 9,626	\$ 661	\$ 232,767	95.77%
Muscogee	\$ 1,182,194	\$ 30,115	\$ 12,834	\$ 1,139,245	96.37%
Newton	\$ 685,772	\$ 11,451	\$ 3,592	\$ 670,729	97.81%
Oconee	\$ 403,786	\$ 12,292	\$ 2,058	\$ 389,436	96.45%
Oglethorpe	\$ 102,963	\$ 6,278	\$ 565	\$ 96,120	93.35%
Paulding	\$ 1,042,556	\$ 54,869	\$ 21,301	\$ 966,386	92.69%
Peach	\$ 143,535	\$ 9,755	\$ 549	\$ 133,231	92.82%
Pickens	\$ 346,920	\$ 18,655	\$ 1,775	\$ 326,490	94.11%
Pierce	\$ 95,642	\$ 6,177	\$ 748	\$ 88,717	92.76%
Pike	\$ 114,785	\$ 6,041	\$ 860	\$ 107,884	93.99%
Polk	\$ 232,377	\$ 9,482	\$ 9,442	\$ 213,453	91.86%
Pulaski	\$ 58,955	\$ 5,623	\$ 32	\$ 53,300	90.41%
Putnam	\$ 380,798	\$ 11,721	\$ (128)	\$ 369,205	96.96%
Quitman	\$ 23,542	\$ 1,274	\$ 10	\$ 22,258	94.55%
Rabun	\$ 430,776	\$ 10,733	\$ 1,051	\$ 418,992	97.26%
Randolph	\$ 45,724	\$ 976	\$ 5	\$ 44,744	97.86%
Richmond	\$ 1,108,981	\$ 38,271	\$ 14,797	\$ 1,055,914	95.21%
Rockdale	\$ 687,405	\$ 48,737	\$ (612)	\$ 639,280	93.00%
Schley	\$ 21,340	\$ 749	\$ (235)	\$ 20,826	97.59%
Screven	\$ 99,493	\$ 4,836	\$ (43)	\$ 94,699	95.18%
Seminole	\$ 61,355	\$ 1,011	\$ 515	\$ 59,829	97.51%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 359,614	\$ 17,786	\$ 1,566	\$ 340,262	94.62%
Stephens	\$ 172,867	\$ 7,539	\$ 1,741	\$ 163,586	94.63%
Stewart	\$ 35,003	\$ 932	\$ 7	\$ 34,064	97.32%
Sumter	\$ 170,623	\$ 6,770	\$ 1,148	\$ 162,705	95.36%
Talbot	\$ 54,155	\$ 1,268	\$ 601	\$ 52,285	96.55%
Taliaferro	\$ 21,540	\$ 1,434	\$ 2,532	\$ 17,573	81.59%
Tattnall	\$ 103,914	\$ 6,599	\$ 2,121	\$ 95,194	91.61%
Taylor	\$ 54,845	\$ 4,246	\$ 664	\$ 49,935	91.05%
Telfair	\$ 64,646	\$ 8,243	\$ (100)	\$ 56,503	87.40%
Terrell	\$ 59,011	\$ 1,603	\$ 136	\$ 57,272	97.05%
Thomas	\$ 400,091	\$ 12,881	\$ 5,613	\$ 381,597	95.38%
Tift	\$ 237,407	\$ 3,677	\$ 117	\$ 233,613	98.40%
Toombs	\$ 146,197	\$ 8,018	\$ 564	\$ 137,614	94.13%
Towns	\$ 231,623	\$ 18,804	\$ 1,307	\$ 211,511	91.32%
Treutlen	\$ 27,582	\$ 1,567	\$ 206	\$ 25,808	93.57%
Troup	\$ 465,960	\$ 119	\$ 2,960	\$ 462,881	99.34%
Turner	\$ 52,226	\$ 2,555	\$ 219	\$ 49,452	94.69%
Twiggs	\$ 48,637	\$ 2,426	\$ 1,778	\$ 44,434	91.36%
Union	\$ 309,307	\$ 19,759	\$ 296	\$ 289,251	93.52%
Upson	\$ 174,082	\$ 7,630	\$ 10,022	\$ 156,429	89.86%
Walker	\$ 330,742	\$ 16,998	\$ 1,098	\$ 312,646	94.53%
Walton	\$ 716,978	\$ 31,615	\$ 1,255	\$ 684,108	95.42%
Ware	\$ 167,244	\$ 5,509	\$ 2,545	\$ 159,190	95.18%
Warren	\$ 38,926	\$ 1,948	\$ (24)	\$ 37,002	95.06%
Washington	\$ 187,732	\$ 4,576	\$ 551	\$ 182,605	97.27%

Table 5 Continued

Comparison of Tax Collections for Tax Year 2008

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 200,473	\$ 55,721	\$ 534	\$ 144,218	71.94%
Webster	\$ 21,810	\$ 535	\$ 153	\$ 21,122	96.85%
Wheeler	\$ 31,867	\$ 4,659	\$ 307	\$ 26,901	84.42%
White	\$ 258,131	\$ 7,583	\$ 421	\$ 250,127	96.90%
Whitfield	\$ 863,212	\$ 64,080	\$ 7,361	\$ 791,771	91.72%
Wilcox	\$ 35,096	\$ 1,192	\$ 49	\$ 33,855	96.46%
Wilkes	\$ 81,337	\$ 3,181	\$ 733	\$ 77,422	95.19%
Wilkinson	\$ 89,802	\$ 3,745	\$ 1,307	\$ 84,750	94.37%
Worth	\$ 107,571	\$ 2,195	\$ 872	\$ 104,504	97.15%
Total	\$ 88,221,202	\$ 3,089,287	\$ 852,828	\$ 84,279,087	95.53%

* Temporary Collection order

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

Table 6
Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 161,883	\$ 4,970	\$ 4,654	\$ 152,259	94.05%
Atkinson	\$ 34,855	\$ 972	\$ 1,810	\$ 32,073	92.02%
Bacon	\$ 52,009	\$ 2,990	\$ 184	\$ 48,835	93.90%
Baker	\$ 31,778	\$ 932	\$ 42	\$ 30,804	96.93%
Baldwin	\$ 266,003	\$ 9,154	\$ 2,951	\$ 253,899	95.45%
Banks	\$ 132,636	\$ 18,162	\$ 202	\$ 114,272	86.15%
Barrow	\$ 479,202	\$ 24,893	\$ 284	\$ 454,024	94.75%
Bartow	\$ 773,456	\$ 28,113	\$ 6,153	\$ 739,190	95.57%
Ben Hill	\$ 88,173	\$ 5,267	\$ 178	\$ 82,728	93.82%
Berrien	\$ 78,195	\$ 2,882	\$ 4,007	\$ 71,306	91.19%
Bibb	\$ 1,089,979	\$ 79,622	\$ 15,022	\$ 995,334	91.32%
Bleckley	\$ 65,742	\$ 3,905	\$ 47	\$ 61,789	93.99%
Brantley	\$ 74,549	\$ 9,177	\$ 1,275	\$ 64,097	85.98%
Brooks	\$ 103,176	\$ 5,626	\$ (3,616)	\$ 101,166	98.05%
Bryan	\$ 310,393	\$ 12,839	\$ 837	\$ 296,717	95.59%
Bulloch	\$ 437,415	\$ 17,322	\$ 1,376	\$ 418,716	95.73%
Burke	\$ 408,896	\$ 7,540	\$ 215	\$ 401,141	98.10%
Butts	\$ 154,471	\$ 9,063	\$ 418	\$ 144,990	93.86%
Calhoun	\$ 28,864	\$ 838	\$ 0	\$ 28,026	97.10%
Camden	\$ 452,093	\$ 47,866	\$ 1,113	\$ 403,114	89.17%
Candler	\$ 58,700	\$ 6,769	\$ 1,529	\$ 50,401	85.86%
Carroll	\$ 675,189	\$ 25,180	\$ 71	\$ 649,939	96.26%
Catoosa	\$ 370,297	\$ 15,959	\$ 1,192	\$ 353,146	95.37%
Charlton**	**	**	**	**	**
Chatham	\$ 3,077,366	\$ 76,250	\$ 38,567	\$ 2,962,549	96.27%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 14,708	\$ 729	\$ 68	\$ 13,911	94.58%
Chattooga	\$ 133,110	\$ 7,658	\$ 1,311	\$ 124,141	93.26%
Cherokee	\$ 1,955,152	\$ 43,914	\$ 14,253	\$ 1,896,984	97.02%
Clarke	\$ 861,144	\$ 11,330	\$ 3,873	\$ 845,941	98.23%
Clay	\$ 26,082	\$ 364	\$ 0	\$ 25,718	98.60%
Clayton	\$ 2,077,844	\$ 107,957	\$ 55,894	\$ 1,913,993	92.11%
Clinch	\$ 61,771	\$ 1,927	\$ 4,453	\$ 55,391	89.67%
Cobb	\$ 7,537,305	\$ 117,898	\$ 133,102	\$ 7,286,305	96.67%
Coffee	\$ 205,681	\$ 8,255	\$ 1,642	\$ 195,784	95.19%
Colquitt	\$ 214,429	\$ 266	\$ 9,202	\$ 204,961	95.58%
Columbia	\$ 927,632	\$ 11,062	\$ 9,861	\$ 906,709	97.74%
Cook	\$ 80,884	\$ 2,294	\$ 522	\$ 78,068	96.52%
Coweta	\$ 1,058,894	\$ 45,906	\$ 43,695	\$ 969,293	91.54%
Crawford	\$ 74,453	\$ 5,987	\$ (296)	\$ 68,761	92.36%
Crisp	\$ 128,192	\$ 7,443	\$ 1,064	\$ 119,685	93.36%
Dade	\$ 108,943	\$ 9,283	\$ 614	\$ 99,046	90.92%
Dawson	\$ 352,241	\$ 14,725	\$ 238	\$ 337,278	95.75%
Decatur	\$ 205,109	\$ 4,665	\$ 1,358	\$ 199,086	97.06%
Dekalb	\$ 6,075,684	\$ 314,850	\$ 153,188	\$ 5,607,646	92.30%
Dodge	\$ 95,264	\$ 8,686	\$ 7	\$ 86,571	90.88%
Dooly	\$ 61,344	\$ 4,624	\$ 780	\$ 55,940	91.19%
Dougherty	\$ 527,489	\$ 10,664	\$ 3,860	\$ 512,965	97.25%
Douglas	\$ 1,061,183	\$ 42,731	\$ 18,942	\$ 999,510	94.19%
Early	\$ 102,725	\$ 2,831	\$ 5,063	\$ 94,831	92.32%
Echols	\$ 24,679	\$ 601	\$ 224	\$ 23,854	96.66%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 426,573	\$ 32,697	\$ 17	\$ 393,858	92.33%
Elbert	\$ 124,728	\$ 6,123	\$ 796	\$ 117,809	94.45%
Emanuel	\$ 103,638	\$ 3,542	\$ (134)	\$ 100,230	96.71%
Evans	\$ 58,429	\$ 3,183	\$ 270	\$ 54,976	94.09%
Fannin	\$ 274,718	\$ 16,365	\$ 1,612	\$ 256,741	93.46%
Fayette	\$ 1,217,243	\$ 41,560	\$ 18,381	\$ 1,157,302	95.08%
Floyd	\$ 730,907	\$ 32,278	\$ 48,324	\$ 650,305	88.97%
Forsyth	\$ 2,248,390	\$ 54,820	\$ 27,697	\$ 2,165,873	96.33%
Franklin	\$ 155,454	\$ 4,138	\$ 1,256	\$ 150,061	96.53%
Fulton	\$ 13,663,455	\$ 313,269	\$ 226,110	\$ 13,124,076	96.05%
Gilmer	\$ 383,092	\$ 31,524	\$ 5,340	\$ 346,228	90.38%
Glascocock	\$ 18,522	\$ 407	\$ (70)	\$ 18,184	98.18%
Glynn	\$ 1,405,156	\$ 27,390	\$ 9,865	\$ 1,367,901	97.35%
Gordon	\$ 437,774	\$ 33,391	\$ 2,173	\$ 402,210	91.88%
Grady	\$ 140,678	\$ 3,770	\$ 683	\$ 136,225	96.83%
Greene	\$ 402,414	\$ 11,641	\$ 114	\$ 390,659	97.08%
Gwinnett	\$ 7,739,505	\$ 209,151	\$ 115,801	\$ 7,414,554	95.80%
Habersham	\$ 308,195	\$ 11,522	\$ 1,842	\$ 294,830	95.66%
Hall	\$ 1,660,802	\$ 35,935	\$ 10,397	\$ 1,614,471	97.21%
Hancock*	\$ 75,438	\$ 16,824	\$ 186	\$ 58,428	77.45%
Haralson	\$ 179,592	\$ 6,337	\$ 1,538	\$ 171,717	95.62%
Harris	\$ 313,208	\$ 5,011	\$ 511	\$ 307,686	98.24%
Hart*	\$ 224,294	\$ 19,590	\$ 2,072	\$ 202,632	90.34%
Heard	\$ 127,847	\$ 4,309	\$ 23,640	\$ 99,898	78.14%
Henry	\$ 1,816,439	\$ 55,982	\$ 8,753	\$ 1,751,704	96.44%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 891,045	\$ 30,297	\$ (651)	\$ 861,398	96.67%
Irwin	\$ 53,643	\$ 1,493	\$ 774	\$ 51,376	95.77%
Jackson	\$ 574,521	\$ 34,423	\$ (7,103)	\$ 547,200	95.24%
Jasper	\$ 110,521	\$ 7,327	\$ 369	\$ 102,825	93.04%
Jeff Davis	\$ 65,647	\$ 3,660	\$ 646	\$ 61,341	93.44%
Jefferson	\$ 104,671	\$ 5,491	\$ 1,722	\$ 97,457	93.11%
Jenkins	\$ 50,136	\$ 1,925	\$ 638	\$ 47,573	94.89%
Johnson	\$ 39,337	\$ 2,403	\$ 86	\$ 36,848	93.67%
Jones	\$ 188,815	\$ 4,201	\$ 1,929	\$ 182,685	96.75%
Lamar	\$ 112,388	\$ 4,463	\$ 1,150	\$ 106,775	95.01%
Lanier	\$ 40,291	\$ 2,494	\$ 459	\$ 37,338	92.67%
Laurens*	\$ 287,495	\$ 20,145	\$ 3,773	\$ 263,577	91.68%
Lee	\$ 211,559	\$ 5,750	\$ 612	\$ 205,197	96.99%
Liberty	\$ 285,385	\$ 7,621	\$ 1,089	\$ 276,674	96.95%
Lincoln	\$ 70,415	\$ 3,615	\$ 340	\$ 66,460	94.38%
Long	\$ 54,418	\$ 1,264	\$ 198	\$ 52,956	97.31%
Lowndes	\$ 678,799	\$ 26,132	\$ 12,104	\$ 640,563	94.37%
Lumpkin	\$ 286,363	\$ 23,870	\$ 604	\$ 261,889	91.45%
Macon	\$ 79,884	\$ 6,549	\$ 2,051	\$ 71,284	89.23%
Madison	\$ 153,135	\$ 12,523	\$ 894	\$ 139,718	91.24%
Marion	\$ 54,267	\$ 1,549	\$ 124	\$ 52,594	96.92%
McDuffie	\$ 137,061	\$ 2,976	\$ (730)	\$ 134,815	98.36%
McIntosh	\$ 121,801	\$ 9,702	\$ 2,218	\$ 109,881	90.21%
Meriwether	\$ 138,041	\$ 12,219	\$ 1,118	\$ 124,703	90.34%
Miller	\$ 37,704	\$ 762	\$ 313	\$ 36,629	97.15%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 134,270	\$ 4,242	\$ 663	\$ 129,365	96.35%
Monroe	\$ 353,447	\$ 16,577	\$ (3,198)	\$ 340,068	96.21%
Montgomery	\$ 48,682	\$ 324	\$ 232	\$ 48,126	98.86%
Morgan	\$ 229,442	\$ 12,736	\$ 2,721	\$ 213,985	93.26%
Murray	\$ 235,471	\$ 15,620	\$ 3,899	\$ 215,951	91.71%
Muscogee	\$ 1,137,358	\$ 68,304	\$ 17,833	\$ 1,051,221	92.43%
Newton	\$ 699,613	\$ 26,609	\$ 29,013	\$ 643,991	92.05%
Oconee	\$ 386,042	\$ 10,505	\$ 1,737	\$ 373,800	96.83%
Oglethorpe	\$ 99,702	\$ 6,544	\$ 305	\$ 92,852	93.13%
Paulding	\$ 932,599	\$ 41,427	\$ 90	\$ 891,082	95.55%
Peach	\$ 153,934	\$ 7,918	\$ 900	\$ 145,116	94.27%
Pickens	\$ 339,424	\$ 20,210	\$ 61	\$ 319,152	94.03%
Pierce	\$ 95,912	\$ 7,489	\$ 1,422	\$ 87,001	90.71%
Pike	\$ 115,090	\$ 6,800	\$ 764	\$ 107,526	93.43%
Polk	\$ 225,575	\$ 10,929	\$ 4,188	\$ 210,458	93.30%
Pulaski	\$ 59,386	\$ 3,165	\$ 422	\$ 55,799	93.96%
Putnam	\$ 381,949	\$ 13,516	\$ (729)	\$ 369,161	96.65%
Quitman	\$ 19,804	\$ 724	\$ 23	\$ 19,057	96.23%
Rabun	\$ 429,436	\$ 32,950	\$ 9,635	\$ 386,851	90.08%
Randolph	\$ 42,367	\$ 1,006	\$ -	\$ 41,361	97.63%
Richmond	\$ 1,037,906	\$ 22,695	\$ 1,788	\$ 1,013,423	97.64%
Rockdale	\$ 715,669	\$ 52,709	\$ 1,083	\$ 661,878	92.48%
Schley	\$ 28,692	\$ 2,257	\$ 1,152	\$ 25,283	88.12%
Screven	\$ 94,839	\$ 6,187	\$ 66	\$ 88,586	93.41%
Seminole	\$ 57,510	\$ 1,971	\$ (2,190)	\$ 57,729	100.38%

Table 6 Continued
Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 349,457	\$ 18,264	\$ 4,821	\$ 326,373	93.39%
Stephens	\$ 168,714	\$ 3,147	\$ 195	\$ 165,372	98.02%
Stewart	\$ 32,764	\$ 980	\$ 332	\$ 31,452	96.00%
Sumter	\$ 174,722	\$ 9,447	\$ (751)	\$ 166,026	95.02%
Talbot	\$ 56,240	\$ 1,941	\$ 1,383	\$ 52,916	94.09%
Taliaferro	\$ 16,284	\$ 1,916	\$ 278	\$ 14,090	86.53%
Tattnall	\$ 97,863	\$ 7,861	\$ 794	\$ 89,208	91.16%
Taylor	\$ 51,809	\$ 3,644	\$ 2	\$ 48,163	92.96%
Telfair	\$ 64,352	\$ 5,761	\$ 882	\$ 57,709	89.68%
Terrell	\$ 57,950	\$ 1,648	\$ 141	\$ 56,161	96.91%
Thomas	\$ 385,872	\$ 13,212	\$ 931	\$ 371,729	96.33%
Tift	\$ 237,025	\$ 4,573	\$ 1,014	\$ 231,438	97.64%
Toombs	\$ 146,388	\$ 13,815	\$ 246	\$ 132,327	90.39%
Towns	\$ 221,453	\$ 20,424	\$ 1,145	\$ 199,884	90.26%
Treutlen	\$ 27,356	\$ 1,995	\$ 595	\$ 24,765	90.53%
Troup	\$ 468,656	\$ 848	\$ 3,766	\$ 464,042	99.02%
Turner	\$ 50,366	\$ 2,632	\$ 155	\$ 47,579	94.47%
Twiggs	\$ 60,903	\$ 4,352	\$ 2,197	\$ 54,354	89.25%
Union	\$ 308,497	\$ 23,935	\$ 1,168	\$ 283,394	91.86%
Upson	\$ 162,693	\$ 8,639	\$ 8,746	\$ 145,308	89.31%
Walker	\$ 327,482	\$ 21,752	\$ 458	\$ 305,272	93.22%
Walton	\$ 651,727	\$ 25,423	\$ 1,394	\$ 624,910	95.89%
Ware	\$ 167,425	\$ 7,552	\$ 1,985	\$ 157,888	94.30%
Warren	\$ 35,871	\$ 1,262	\$ 308	\$ 34,300	95.62%
Washington	\$ 188,324	\$ 2,063	\$ 3,626	\$ 182,635	96.98%

Table 6 Continued

Comparison of Tax Collections for Tax Year 2009

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 186,325	\$ 23,383	\$ 1,342	\$ 161,599	86.73%
Webster	\$ 20,266	\$ 645	\$ 133	\$ 19,488	96.16%
Wheeler	\$ 29,027	\$ 4,804	\$ 100	\$ 24,123	83.10%
White	\$ 255,251	\$ 6,458	\$ 1,217	\$ 247,577	96.99%
Whitfield	\$ 837,541	\$ 31,827	\$ 10,964	\$ 794,749	94.89%
Wilcox	\$ 34,883	\$ 1,243	\$ 397	\$ 33,243	95.30%
Wilkes*	\$ 80,623	\$ 31,434	\$ 90	\$ 49,099	60.90%
Wilkinson	\$ 95,820	\$ 10,379	\$ 1,847	\$ 83,594	87.24%
Worth	\$ 121,970	\$ 3,999	\$ 625	\$ 117,346	96.21%
Total	\$ 86,667,109	\$ 3,131,225	\$ 1,197,739	\$ 82,338,145	95.01%

* Temporary Collection order

** Information not available at press time due to large number of timberland appeals.

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).

Table 7
Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Appling	\$ 168,856	\$ 5,197	\$ 148	\$ 163,511	96.83%
Atkinson	\$ 33,876	\$ 942	\$ 1,808	\$ 31,126	91.88%
Bacon	\$ 54,226	\$ 3,698	\$ 87	\$ 50,441	93.02%
Baker	\$ 31,777	\$ 442	\$ -	\$ 31,335	98.61%
Baldwin	\$ 260,621	\$ 8,806	\$ 2,987	\$ 248,828	95.47%
Banks	\$ 128,271	\$ 13,246	\$ (2,634)	\$ 117,659	91.73%
Barrow	\$ 429,664	\$ 22,632	\$ 332	\$ 406,700	94.66%
Bartow	\$ 737,660	\$ 22,292	\$ 3,222	\$ 712,146	96.54%
Ben Hill	\$ 86,710	\$ 5,075	\$ 3	\$ 81,632	94.14%
Berrien	\$ 75,245	\$ 3,147	\$ 3,546	\$ 68,552	91.11%
Bibb	\$ 1,089,979	\$ 79,622	\$ 15,022	\$ 995,334	91.32%
Bleckley	\$ 65,733	\$ 3,060	\$ (41)	\$ 62,714	95.41%
Brantley	\$ 76,245	\$ 10,265	\$ 945	\$ 65,035	85.30%
Brooks	\$ 104,547	\$ 5,943	\$ 95	\$ 98,509	94.22%
Bryan	\$ 309,148	\$ 9,244	\$ 737	\$ 299,168	96.77%
Bulloch	\$ 434,225	\$ 15,032	\$ (17)	\$ 419,210	96.54%
Burke	\$ 411,462	\$ 22,573	\$ 491	\$ 388,398	94.39%
Butts	\$ 149,313	\$ 9,281	\$ 426	\$ 139,606	93.50%
Calhoun	\$ 28,203	\$ 592	\$ 343	\$ 27,268	96.68%
Camden	\$ 424,028	\$ 28,165	\$ 9,701	\$ 386,162	91.07%
Candler	\$ 57,059	\$ 5,949	\$ (67)	\$ 51,177	89.69%
Carroll	\$ 658,463	\$ 24,753	\$ (780)	\$ 634,490	96.36%
Catoosa	\$ 370,470	\$ 6,024	\$ 887	\$ 363,559	98.13%
Charlton	\$ 69,165	\$ 3,618	\$ 95	\$ 65,452	94.63%
Chatham	\$ 3,069,613	\$ 77,273	\$ (64,584)	\$ 3,056,924	99.59%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Chattahoochee	\$ 14,817	\$ 1,016	\$ 142	\$ 13,659	92.18%
Chattooga	\$ 114,839	\$ 9,170	\$ 4,146	\$ 101,523	88.40%
Cherokee	\$ 1,801,687	\$ 32,579	\$ 7,965	\$ 1,761,144	97.75%
Clarke	\$ 836,786	\$ 11,096	\$ 4,404	\$ 821,286	98.15%
Clay	\$ 27,486	\$ 585	\$ 7	\$ 26,894	97.85%
Clayton	\$ 1,791,676	\$ 90,418	\$ 3,820	\$ 1,697,438	94.74%
Clinch	\$ 64,220	\$ 2,040	\$ 4,521	\$ 57,659	89.78%
Cobb	\$ 6,980,805	\$ 73,482	\$ 187,521	\$ 6,719,803	96.26%
Coffee	\$ 204,291	\$ 11,016	\$ 1,428	\$ 191,847	93.91%
Colquitt	\$ 216,044	\$ 156	\$ 9,698	\$ 206,190	95.44%
Columbia	\$ 987,889	\$ 14,079	\$ 5,656	\$ 968,153	98.00%
Cook	\$ 79,726	\$ 2,502	\$ 413	\$ 76,811	96.34%
Coweta	\$ 1,042,711	\$ 53,687	\$ 32,182	\$ 956,843	91.76%
Crawford	\$ 73,230	\$ 5,120	\$ 441	\$ 67,670	92.41%
Crisp	\$ 128,395	\$ 8,952	\$ 1,776	\$ 117,667	91.64%
Dade	\$ 106,955	\$ 10,274	\$ 367	\$ 96,314	90.05%
Dawson	\$ 344,403	\$ 14,485	\$ 914	\$ 329,004	95.53%
Decatur	\$ 196,270	\$ 3,691	\$ 1,708	\$ 190,871	97.25%
Dekalb	\$ 5,930,980	\$ 53,140	\$ 168,316	\$ 5,709,524	96.27%
Dodge	\$ 92,889	\$ 6,278	\$ 484	\$ 86,126	92.72%
Dooly	\$ 60,752	\$ 4,345	\$ 138	\$ 56,269	92.62%
Dougherty	\$ 498,374	\$ 7,552	\$ 116	\$ 490,706	98.46%
Douglas	\$ 907,159	\$ 40,641	\$ 20,947	\$ 845,571	93.21%
Early	\$ 99,290	\$ 4,629	\$ 4,798	\$ 89,863	90.51%
Echols	\$ 25,237	\$ 635	\$ 351	\$ 24,251	96.09%

Table 7 Continued
Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Effingham	\$ 425,088	\$ 31,668	\$ 478	\$ 392,941	92.44%
Elbert	\$ 127,902	\$ 5,518	\$ 386	\$ 121,997	95.38%
Emanuel	\$ 104,590	\$ 4,120	\$ (150)	\$ 100,621	96.20%
Evans	\$ 58,869	\$ 2,768	\$ (47)	\$ 56,148	95.38%
Fannin	\$ 274,870	\$ 18,658	\$ 1,008	\$ 255,204	92.85%
Fayette	\$ 1,118,042	\$ 25,068	\$ 17,393	\$ 1,075,581	96.20%
Floyd	\$ 680,247	\$ 30,417	\$ 12,608	\$ 637,222	93.68%
Forsyth	\$ 2,151,831	\$ 30,894	\$ 27,434	\$ 2,093,503	97.29%
Franklin	\$ 152,255	\$ 3,429	\$ 1,636	\$ 147,190	96.67%
Fulton	\$ 12,947,878	\$ 224,026	\$ 355,117	\$ 12,368,734	95.53%
Gilmer	\$ 317,418	\$ 28,417	\$ 1,035	\$ 287,965	90.72%
Glascocock	\$ 19,535	\$ 768	\$ 56	\$ 18,712	95.79%
Glynn	\$ 1,286,634	\$ 75,967	\$ -	\$ 1,210,667	94.10%
Gordon	\$ 418,903	\$ 34,829	\$ (1,042)	\$ 385,116	91.93%
Grady	\$ 137,534	\$ 3,878	\$ 1,297	\$ 132,359	96.24%
Greene	\$ 386,654	\$ 9,974	\$ 1,127	\$ 375,553	97.13%
Gwinnett	\$ 7,067,885	\$ 151,374	\$ 149,580	\$ 6,766,931	95.74%
Habersham	\$ 303,234	\$ 13,413	\$ 2,283	\$ 287,539	94.82%
Hall	\$ 1,606,820	\$ 31,657	\$ 30,829	\$ 1,544,335	96.11%
Hancock	\$ 94,887	\$ 15,510	\$ (39)	\$ 79,416	83.70%
Haralson	\$ 177,226	\$ 8,159	\$ 358	\$ 168,710	95.19%
Harris	\$ 313,067	\$ 6,240	\$ (706)	\$ 307,533	98.23%
Hart	\$ 226,065	\$ 29,635	\$ 1,405	\$ 195,025	86.27%
Heard	\$ 139,533	\$ 4,343	\$ 31,986	\$ 103,205	73.96%
Henry	\$ 1,446,215	\$ 52,648	\$ 18,925	\$ 1,374,642	95.05%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Houston	\$ 902,162	\$ 27,595	\$ 406	\$ 874,162	96.90%
Irwin	\$ 52,863	\$ 6,010	\$ 93	\$ 46,760	88.46%
Jackson	\$ 544,582	\$ 27,375	\$ 2,643	\$ 514,564	94.49%
Jasper	\$ 97,212	\$ 7,620	\$ 593	\$ 88,999	91.55%
Jeff Davis	\$ 65,202	\$ 3,725	\$ 688	\$ 60,789	93.23%
Jefferson	\$ 103,465	\$ 4,516	\$ 1,227	\$ 97,722	94.45%
Jenkins	\$ 50,474	\$ 2,664	\$ 1,297	\$ 46,514	92.15%
Johnson	\$ 39,790	\$ 3,266	\$ 26	\$ 36,498	91.73%
Jones	\$ 183,878	\$ 5,171	\$ 891	\$ 177,817	96.70%
Lamar	\$ 111,528	\$ 5,248	\$ 1,269	\$ 105,011	94.16%
Lanier	\$ 39,209	\$ 2,943	\$ 14	\$ 36,252	92.46%
Laurens	\$ 280,014	\$ 14,036	\$ 4,248	\$ 261,730	93.47%
Lee	\$ 212,901	\$ 5,465	\$ 47	\$ 207,389	97.41%
Liberty	\$ 295,943	\$ 20,419	\$ 6,433	\$ 269,091	90.93%
Lincoln	\$ 69,554	\$ 3,304	\$ 634	\$ 65,616	94.34%
Long	\$ 59,446	\$ 4,083	\$ 408	\$ 54,955	92.45%
Lowndes	\$ 676,064	\$ 27,420	\$ 5,736	\$ 642,908	95.10%
Lumpkin	\$ 276,269	\$ 20,086	\$ 1,734	\$ 254,449	92.10%
Macon	\$ 79,456	\$ 5,216	\$ 1,965	\$ 72,275	90.96%
Madison	\$ 155,352	\$ 10,900	\$ 1,203	\$ 143,249	92.21%
Marion	\$ 51,508	\$ 2,179	\$ 40	\$ 49,289	95.69%
McDuffie	\$ 142,278	\$ 2,926	\$ -	\$ 139,352	97.94%
McIntosh	\$ 113,441	\$ 28,174	\$ 5,060	\$ 80,207	70.70%
Meriwether	\$ 130,325	\$ 12,503	\$ 1,558	\$ 116,265	89.21%
Miller	\$ 38,085	\$ 433	\$ 291	\$ 37,361	98.10%

Table 7 Continued
Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Mitchell	\$ 134,889	\$ 2,380	\$ 1,430	\$ 131,079	97.18%
Monroe	\$ 347,574	\$ 18,406	\$ 642	\$ 328,526	94.52%
Montgomery	\$ 48,447	\$ 2,912	\$ 204	\$ 45,332	93.57%
Morgan	\$ 202,580	\$ 8,216	\$ 904	\$ 193,460	95.50%
Murray	\$ 220,671	\$ 14,912	\$ 1,102	\$ 204,656	92.74%
Muscogee	\$ 1,186,050	\$ 32,790	\$ 10,730	\$ 1,142,530	96.33%
Newton	\$ 590,718	\$ 8,557	\$ 4,393	\$ 577,768	97.81%
Oconee	\$ 371,681	\$ 6,578	\$ 1,353	\$ 363,750	97.87%
Oglethorpe	\$ 99,326	\$ 5,421	\$ 474	\$ 93,430	94.06%
Paulding	\$ 787,255	\$ 28,190	\$ 7,655	\$ 751,410	95.45%
Peach	\$ 153,377	\$ 17,375	\$ (418)	\$ 136,420	88.94%
Pickens	\$ 332,758	\$ 27,882	\$ 980	\$ 303,897	91.33%
Pierce	\$ 97,762	\$ 7,789	\$ 2,089	\$ 87,884	89.90%
Pike	\$ 112,381	\$ 7,179	\$ 25	\$ 105,176	93.59%
Polk	\$ 225,924	\$ 12,702	\$ 4,518	\$ 208,705	92.38%
Pulaski	\$ 59,208	\$ 5,139	\$ 344	\$ 53,724	90.74%
Putnam	\$ 367,745	\$ 15,652	\$ (2,392)	\$ 354,485	96.39%
Quitman	\$ 19,918	\$ 662	\$ 6	\$ 19,250	96.65%
Rabun	\$ 408,576	\$ 8,406	\$ 239	\$ 399,931	97.88%
Randolph	\$ 42,388	\$ 1,775	\$ -	\$ 40,613	95.81%
Richmond	\$ 1,098,077	\$ 38,921	\$ 10,977	\$ 1,048,179	95.46%
Rockdale	\$ 660,785	\$ 44,134	\$ 17	\$ 616,635	93.32%
Schley	\$ 27,617	\$ 1,513	\$ 6	\$ 26,098	94.50%
Screven	\$ 95,228	\$ 6,258	\$ (3,927)	\$ 92,897	97.55%
Seminole	\$ 57,999	\$ 3,834	\$ 390	\$ 53,775	92.72%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Spalding	\$ 347,661	\$ 20,752	\$ 11,573	\$ 315,336	90.70%
Stephens	\$ 166,282	\$ 2,766	\$ 1,039	\$ 162,477	97.71%
Stewart	\$ 31,658	\$ 1,327	\$ 3	\$ 30,328	95.80%
Sumter	\$ 176,503	\$ 8,055	\$ 147	\$ 168,301	95.35%
Talbot	\$ 55,965	\$ 2,167	\$ 2,936	\$ 50,861	90.88%
Taliaferro	\$ 14,294	\$ 1,348	\$ 161	\$ 12,785	89.44%
Tattnall	\$ 98,719	\$ 7,416	\$ 737	\$ 90,567	91.74%
Taylor	\$ 51,222	\$ 3,629	\$ 85	\$ 47,508	92.75%
Telfair	\$ 63,240	\$ 5,134	\$ 448	\$ 57,658	91.17%
Terrell	\$ 58,144	\$ 3,170	\$ 177	\$ 54,797	94.24%
Thomas	\$ 383,218	\$ 11,189	\$ 2,645	\$ 369,384	96.39%
Tift	\$ 233,304	\$ 5,795	\$ 1,884	\$ 225,625	96.71%
Toombs	\$ 145,830	\$ 11,234	\$ 1,523	\$ 133,073	91.25%
Towns	\$ 217,379	\$ 21,180	\$ (222)	\$ 196,420	90.36%
Treutlen	\$ 26,880	\$ 2,353	\$ 283	\$ 24,244	90.19%
Troup	\$ 465,748	\$ 1,836	\$ 2,198	\$ 461,715	99.13%
Turner	\$ 50,453	\$ 2,467	\$ 148	\$ 47,838	94.82%
Twiggs	\$ 56,613	\$ 4,549	\$ 406	\$ 51,658	91.25%
Union	\$ 306,353	\$ 21,099	\$ 1,457	\$ 283,797	92.64%
Upson	\$ 157,273	\$ 6,974	\$ 4,764	\$ 145,535	92.54%
Walker	\$ 322,111	\$ 19,869	\$ 775	\$ 301,467	93.59%
Walton	\$ 631,433	\$ 17,913	\$ 3,067	\$ 610,453	96.68%
Ware	\$ 167,758	\$ 5,895	\$ 11	\$ 161,852	96.48%
Warren	\$ 36,326	\$ 1,040	\$ 1,107	\$ 34,179	94.09%
Washington	\$ 184,151	\$ 1,850	\$ 1,492	\$ 180,809	98.19%

Table 7 Continued

Comparison of Tax Collections for Tax Year 2010

County	State Tax from Digest	Delinquent Tax Amount	Tax Errored and Relieved	Adjusted State Tax	Percent of Tax Collected
Wayne	\$ 190,063	\$ 20,311	\$ 9,456	\$ 160,296	84.34%
Webster	\$ 19,598	\$ 521	\$ 7	\$ 19,070	97.31%
Wheeler	\$ 30,028	\$ 6,216	\$ 347	\$ 23,465	78.14%
White	\$ 251,308	\$ 5,899	\$ 620	\$ 244,789	97.41%
Whitfield	\$ 765,567	\$ 59,374	\$ 3,550	\$ 702,643	91.78%
Wilcox	\$ 35,036	\$ 1,870	\$ 269	\$ 32,897	93.89%
Wilkes	\$ 84,614	\$ 17,866	\$ 790	\$ 65,958	77.95%
Wilkinson	\$ 95,636	\$ 6,555	\$ 2,807	\$ 86,274	90.21%
Worth	\$ 119,609	\$ 3,937	\$ 475	\$ 115,197	96.31%
Total	\$ 82,494,567	\$ 2,586,231	\$ 1,225,374	\$ 78,682,962	95.38%

- These tables also show the collection percentage rate determined as a result of a state audit for these applicable years, and the application of that percentage rate in calculating the potential tax loss.
- These figures do not include the amount of delinquent tax at the time of the audit which may have been collected since that time.
- The figures do include adjustments as a result of settlement of appeals, additional homestead exemptions, personal property audits, correction of factual errors, unreturned property, and those accounts that are written off (typically personal property where there is no longer any property on which to levy).



Performance Reviews of County Boards of Tax Assessors

In 2000, legislation was passed which provided 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 tax assessors or chief appraisers in counties other than the county being reviewed. Once appointed, the Performance Review Board performs a thorough and complete investigation of the board of tax assessors, including the technical competency of appraisal techniques and compliance with state law and regulations, and issues a report of its findings to the governing authority.

The governing authority may use the results of the Performance Review Report as grounds for removal of any or all members of the board of tax assessors. Bibb, Chatham, Douglas, and Fulton counties have pursued removal of members of the board of tax assessors based on the findings of the Performance Review Board since 2000.

During the years the Department has been conducting Performance Reviews, it has become evident that county governing authorities most often request Performance Reviews whenever the board of tax assessors has concluded a revaluation of all property within the county, particularly if the tax assessors have not kept taxpayers informed of the expected effect the revaluation will have upon property values.

The findings of the Performance Reviews have varied. Some have determined that counties are in compliance with state law, where the board of tax assessors has been diligent in establishing fair market values in an appropriate manner, are conscientious in following proper appraisal methodology, and work well with taxpayers and other county tax officials. Others have found dysfunctional boards who have established property values with no documentation to support their appraisals, without adherence to proper appeal procedures, and lack good customer service to taxpayers.

List of Counties Where Performance Reviews Occurred

2000	2001	2002	2003
Floyd Murray Stephens	Chatham Upson	None	Douglas Johnson Richmond
2004	2005	2006	2007
Dade Hart Liberty Madison	Charlton Gilmer Ware Wheeler	Bibb Fulton Habersham Lamar Morgan Whitfield	Brantley Crawford Telfair
2008	2009	2010	2011
Jefferson	Camden Jones Effingham	Pierce	None



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 2011 digest was approved was comprised of Revenue Commissioner Douglas J. MacGinnitie, State Auditor Russell Hinton, and Steve Stancil, Director of the State Properties Commission.

In determining each county's proposed assessed public utility values for 2011, the Commissioner utilized the equalization ratios developed by the State Auditor based on the results of the sales ratio study performed on the 2010 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 history of the public utility digest since 2005. Overall the public utility tax digest has increased 16.3% since 2005.

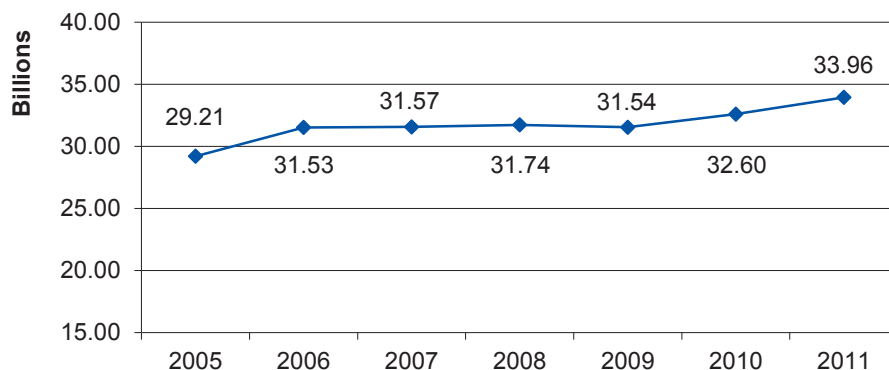


Figure 15: Trend of Average Proposed Public Utility Equalization Ratios

below shows the trend of the statewide proposed public utility equalization ratios. This graph indicates that the average proposed public utility ratio dropped significantly last year but has increased to a level that is higher than any of the past three years.

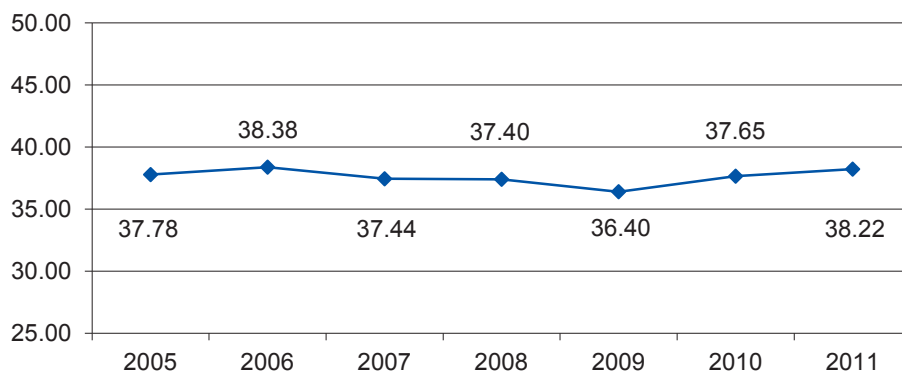


Figure 16: Number of Public Utility Companies by Year

Below shows the numbers of companies that are centrally assessed on an annual basis.

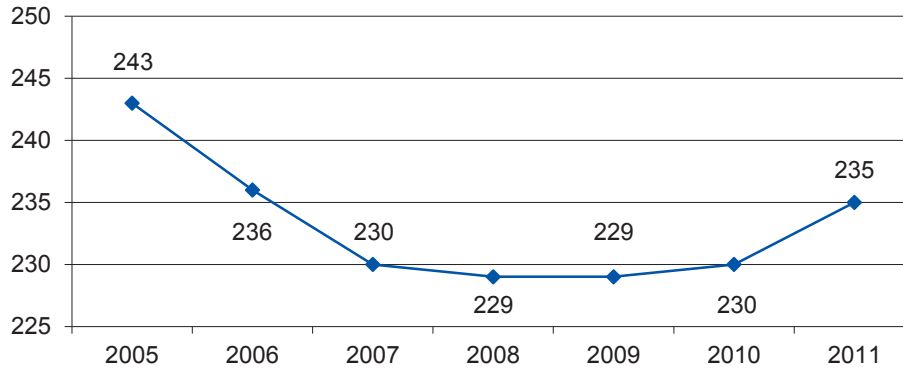


Table 8: 2011 Public Utility Proposed Equalization Ratios shows each county 2011 proposed equalization ratio for assessment of the public utility properties.

2011 Proposed Equalization Ratios for Public Utility Properties

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Appling	37.90	Bibb	39.97	Candler	39.50
Atkinson	39.26	Bleckley	40.11	Carroll	38.91
Bacon	34.20	Brantley	38.65	Catoosa	37.71
Baker	40.63	Brooks	39.23	Charlton	35.76
Baldwin	37.60	Bryan	39.62	Chatham	38.60
Banks	39.24	Bulloch	39.31	Chattahoochee	39.43
Barrow	38.40	Burke	40.37	Chattooga	36.12
Bartow	38.16	Butts	38.94	Cherokee	37.03
Ben Hill	39.31	Calhoun	38.34	Clarke	39.96
Berrien	34.98	Camden	39.56	Clay	39.80

Table 8 Continued

2011 Proposed Equalization Ratios for Public Utility Properties

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Clayton	40.16	Fayette	38.79	Jefferson	40.47
Clinch	38.59	Floyd	38.81	Jenkins	33.87
Cobb	38.47	Forsyth	39.21	Johnson	40.48
Coffee	37.89	Franklin	39.43	Jones	41.67
Colquitt	37.26	Fulton	38.58	Lamar	40.31
Columbia	38.56	Gilmer	37.69	Lanier	38.72
Cook	36.16	Glascocock	33.12	Laurens	30.91
Coweta	38.17	Glynn	37.60	Lee	37.10
Crawford	39.95	Gordon	38.84	Liberty	37.19
Crisp	34.81	Grady	37.15	Lincoln	36.53
Dade	36.76	Greene	38.01	Long	38.90
Dawson	40.37	Gwinnett	39.35	Lowndes	35.90
Decatur	36.55	Habersham	40.00	Lumpkin	40.61
Dekalb	38.58	Hall	40.06	Macon	38.58
Dodge	38.48	Hancock	39.38	Madison	41.35
Dooly	34.63	Haralson	40.82	Marion	40.03
Dougherty	37.31	Harris	39.52	McDuffie	38.60
Douglas	38.84	Hart	29.52	McIntosh	33.46
Early	38.22	Heard	39.97	Meriwether	39.46
Echols	38.48	Henry	39.11	Miller	37.34
Effingham	39.25	Houston	38.03	Mitchell	37.51
Elbert	39.40	Irwin	39.30	Monroe	40.49
Emanuel	38.57	Jackson	38.74	Montgomery	40.40
Evans	38.77	Jasper	38.31	Morgan	39.47
Fannin	35.20	Jeff Davis	35.86	Murray	37.48

Table 8 Continued

2011 Proposed Equalization Ratios for Public Utility Properties

County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Muscogee	39.42	Screven	38.21	Turner	37.93
Newton	37.89	Seminole	36.93	Twiggs	43.51
Oconee	39.31	Spalding	39.34	Union	39.45
Oglethorpe	39.62	Stephens	36.52	Upson	38.62
Paulding	38.32	Stewart	35.54	Walker	35.11
Peach	39.38	Sumter	38.73	Walton	38.76
Pickens	40.06	Talbot	35.38	Ware	37.54
Pierce	36.78	Taliaferro	35.48	Warren	34.25
Pike	39.72	Tattnall	38.35	Washington	38.85
Polk	34.78	Taylor	37.79	Wayne	39.78
Pulaski	37.72	Telfair	37.16	Webster	39.68
Putnam	40.42	Terrell	39.74	Wheeler	36.63
Quitman	37.94	Thomas	39.77	White	40.14
Rabun	38.51	Tift	34.88	Whitfield	38.38
Randolph	34.94	Toombs	34.78	Wilcox	35.71
Richmond	37.83	Towns	39.63	Wilkes	37.78
Rockdale	40.57	Treutlen	35.49	Wilkinson	36.61
Schley	38.84	Troup	37.44	Worth	38.80
				Average	38.22



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**⁸ from those taxpayers taking advantage of this special assessment program to those taxpayers who cannot qualify for special treatment, in the same manner as any exemption for one class of taxpayers shifts the tax burden to another class of property owners.

In making application for preferential assessment, qualifying taxpayers must sign a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership are allowed provided the property is transferred to another qualifying entity that agrees to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant has been breached and a penalty imposed. Penalties range from 5 times the tax savings if the breach occurs during the first year of the covenant, to a minimum of 3 times the tax savings if the breach occurs during the tenth year of the covenant.

⁸ **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 9: 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 1996 and has been steadily declining since that time.

Preferential Agricultural Assessment Fiscal Impact

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%
2004	13,549	-17.56%	\$158,588,308	-10.75%	\$ 4,304,327	-10.40%
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%	\$ 2,725,655	-25.05%
2010	5,146	-10.38%	\$ 86,250,878	-17.30%	\$ 2,313,513	-15.13%

Table 10: Preferential Agricultural Assessment for 2010 illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2010.

Preferential Agricultural Assessment for 2010

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	565	\$ 3,127,147	\$ 782	\$ 40,497	\$ 46,907	\$ 88,186
Atkinson	65	\$ 1,116,518	\$ 279	\$ 19,384	\$ 16,537	\$ 36,200
Bacon	234	\$ 2,116,853	\$ 529	\$ 29,611	\$ 30,694	\$ 60,834
Baker	181	\$ 4,486,904	\$ 1,122	\$ 34,197	\$ 66,765	\$ 102,084
Baldwin	1	\$ 56,660	\$ 14	\$ 490	\$ 911	\$ 1,415
Banks	6	\$ 105,173	\$ 26	\$ 944	\$ 1,393	\$ 2,363
Barrow	1	\$ 17,909	\$ 4	\$ 185	\$ 331	\$ 520
Bartow	40	\$ 630,231	\$ 158	\$ 4,899	\$ 11,281	\$ 16,338
Ben Hill	15	\$ 144,930	\$ 36	\$ 1,980	\$ 2,246	\$ 4,262
Berrien	22	\$ 729,627	\$ 182	\$ 13,133	\$ 10,215	\$ 23,530
Bibb	7	\$ 55,860	\$ 14	\$ 559	\$ 1,002	\$ 1,575
Bleckley	18	\$ 374,872	\$ 94	\$ 5,268	\$ 4,311	\$ 9,673
Brantley	16	\$ 165,836	\$ 41	\$ 3,391	\$ 2,244	\$ 5,676
Brooks	100	\$ 3,447,211	\$ 862	\$ 33,975	\$ 51,708	\$ 86,545
Bryan	11	\$ 145,460	\$ 36	\$ 1,149	\$ 2,260	\$ 3,445
Bulloch	9	\$ 294,310	\$ 74	\$ 3,073	\$ 3,061	\$ 6,208
Burke	50	\$ 1,306,696	\$ 327	\$ 8,185	\$ 17,967	\$ 26,479
Butts	6	\$ 636,571	\$ 159	\$ 11,085	\$ 12,731	\$ 23,975
Calhoun	101	\$ 1,947,171	\$ 487	\$ 23,822	\$ 33,951	\$ 58,260
Camden	9	\$ 239,572	\$ 60	\$ 2,803	\$ 3,594	\$ 6,457
Candler	21	\$ 477,493	\$ 119	\$ 4,796	\$ 5,914	\$ 10,829
Carroll	22	\$ 331,402	\$ 83	\$ 2,817	\$ 5,998	\$ 8,898
Catoosa	2	\$ 21,836	\$ 5	\$ 118	\$ 366	\$ 489

Table 10 Continued

Preferential Agricultural Assessment for 2010

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Charlton	6	\$ 70,623	\$ 18	\$ 1,203	\$ 1,324	\$ 2,545
Chatham	-	\$ -	\$ -	\$ -	\$ -	\$ -
Chattahoochee	5	\$ 87,071	\$ 22	\$ 752	\$ 1,428	\$ 2,202
Chattooga	1	\$ 15,008	\$ 4	\$ 165	\$ 195	\$ 364
Cherokee	-	\$ -	\$ -	\$ -	\$ -	\$ -
Clarke	-	\$ -	\$ -	\$ -	\$ -	\$ -
Clay	31	\$ 573,840	\$ 143	\$ 8,695	\$ 6,898	\$ 15,736
Clayton	-	\$ -	\$ -	\$ -	\$ -	\$ -
Clinch	24	\$ 222,590	\$ 56	\$ 2,439	\$ 3,491	\$ 5,986
Cobb	-	\$ -	\$ -	\$ -	\$ -	\$ -
Coffee	52	\$ 1,179,381	\$ 295	\$ 9,255	\$ 17,943	\$ 27,493
Colquitt	7	\$ 330,703	\$ 83	\$ 4,341	\$ 2,799	\$ 7,223
Columbia	13	\$ 102,882	\$ 26	\$ 789	\$ 1,758	\$ 2,573
Cook	27	\$ 524,234	\$ 131	\$ 5,014	\$ 8,466	\$ 13,611
Coweta	-	\$ -	\$ -	\$ -	\$ -	\$ -
Crawford	24	\$ 636,644	\$ 159	\$ 7,977	\$ 8,595	\$ 16,731
Crisp	48	\$ 579,770	\$ 145	\$ 6,232	\$ 9,537	\$ 15,914
Dade	19	\$ 299,111	\$ 75	\$ 1,938	\$ 3,865	\$ 5,878
Dawson	-	\$ -	\$ -	\$ -	\$ -	\$ -
Decatur	38	\$ 688,732	\$ 172	\$ 5,895	\$ 8,947	\$ 15,014
Dekalb	1	\$ 35,310	\$ 9	\$ 351	\$ 811	\$ 1,171
Dodge	36	\$ 611,269	\$ 153	\$ 6,113	\$ 7,335	\$ 13,601
Dooly	90	\$ 1,222,994	\$ 306	\$ 21,880	\$ 20,720	\$ 42,906
Dougherty	8	\$ 368,580	\$ 92	\$ 4,384	\$ 6,798	\$ 11,274
Douglas	-	\$ -	\$ -	\$ -	\$ -	\$ -

Table 10 Continued

Preferential Agricultural Assessment for 2010

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Early	79	\$ 1,558,486	\$ 390	\$ 17,862	\$ 23,377	\$ 41,629
Echols	17	\$ 224,906	\$ 56	\$ 3,374	\$ 4,484	\$ 7,914
Effingham	5	\$ 224,608	\$ 56	\$ 1,922	\$ 3,444	\$ 5,422
Elbert	5	\$ 121,219	\$ 30	\$ 1,170	\$ 1,939	\$ 3,139
Emanuel	32	\$ 707,956	\$ 177	\$ 7,767	\$ 9,911	\$ 17,855
Evans	65	\$ 956,084	\$ 239	\$ 8,044	\$ 11,473	\$ 19,756
Fannin	-	\$ -	\$ -	\$ -	\$ -	\$ -
Fayette	-	\$ -	\$ -	\$ -	\$ -	\$ -
Floyd	9	\$ 252,450	\$ 63	\$ 2,213	\$ 4,693	\$ 6,969
Forsyth	1	\$ 20,940	\$ 5	\$ 119	\$ 352	\$ 476
Franklin	-	\$ -	\$ -	\$ -	\$ -	\$ -
Fulton	-	\$ -	\$ -	\$ -	\$ -	\$ -
Gilmer	1	\$ 14,690	\$ 4	\$ 85	\$ 239	\$ 328
Glascocock	15	\$ 177,360	\$ 44	\$ 2,552	\$ 2,286	\$ 4,882
Glynn	1	\$ 2,490	\$ 1	\$ 14	\$ 38	\$ 53
Gordon	76	\$ 1,405,930	\$ 351	\$ 12,539	\$ 21,948	\$ 34,838
Grady	47	\$ 1,642,682	\$ 411	\$ 17,248	\$ 21,191	\$ 38,850
Greene	3	\$ 147,534	\$ 37	\$ 742	\$ 1,505	\$ 2,284
Gwinnett	-	\$ -	\$ -	\$ -	\$ -	\$ -
Habersham	16	\$ 160,752	\$ 40	\$ 1,350	\$ 2,146	\$ 3,536
Hall	-	\$ -	\$ -	\$ -	\$ -	\$ -
Hancock	116	\$ 2,949,451	\$ 737	\$ 50,288	\$ 38,930	\$ 89,955
Haralson	5	\$ 296,932	\$ 74	\$ 3,272	\$ 4,997	\$ 8,343
Harris	2	\$ 52,819	\$ 13	\$ 324	\$ 901	\$ 1,238
Hart	3	\$ 38,032	\$ 10	\$ 162	\$ 522	\$ 694

Table 10 Continued

Preferential Agricultural Assessment for 2010

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Heard	2	\$ 28,502	\$ 7	\$ 198	\$ 435	\$ 640
Henry	4	\$ 62,190	\$ 16	\$ 731	\$ 1,469	\$ 2,216
Houston	16	\$ 1,086,100	\$ 272	\$ 10,807	\$ 14,489	\$ 25,568
Irwin	92	\$ 1,219,838	\$ 305	\$ 15,097	\$ 19,139	\$ 34,541
Jackson	4	\$ 62,356	\$ 16	\$ 537	\$ 1,372	\$ 1,925
Jasper	20	\$ 370,170	\$ 93	\$ 5,190	\$ 6,415	\$ 11,698
Jeff Davis	27	\$ 508,659	\$ 127	\$ 6,552	\$ 6,485	\$ 13,164
Jefferson	5	\$ 83,564	\$ 21	\$ 1,065	\$ 1,150	\$ 2,236
Jenkins	303	\$ 6,866,895	\$ 1,717	\$ 73,441	\$ 88,590	\$ 163,748
Johnson	9	\$ 180,450	\$ 45	\$ 2,645	\$ 2,533	\$ 5,223
Jones	2	\$ 25,219	\$ 6	\$ 336	\$ 449	\$ 791
Lamar	3	\$ 216,461	\$ 54	\$ 1,936	\$ 3,420	\$ 5,410
Lanier	20	\$ 461,130	\$ 115	\$ 6,492	\$ 7,913	\$ 14,520
Laurens	22	\$ 562,931	\$ 141	\$ 3,546	\$ 9,007	\$ 12,694
Lee	6	\$ 350,310	\$ 88	\$ 4,472	\$ 5,395	\$ 9,955
Liberty	18	\$ 192,237	\$ 48	\$ 2,303	\$ 2,980	\$ 5,331
Lincoln	2	\$ 104,040	\$ 26	\$ 1,009	\$ 1,725	\$ 2,760
Long	5	\$ 62,701	\$ 16	\$ 985	\$ 846	\$ 1,847
Lowndes	1	\$ 15,290	\$ 4	\$ 112	\$ 225	\$ 341
Lumpkin	1	\$ 19,240	\$ 5	\$ 134	\$ 246	\$ 385
Macon	38	\$ 810,319	\$ 203	\$ 8,695	\$ 14,586	\$ 23,484
Madison	30	\$ 402,301	\$ 101	\$ 4,489	\$ 7,167	\$ 11,757
Marion	43	\$ 954,148	\$ 239	\$ 6,520	\$ 15,509	\$ 22,268
McDuffie	8	\$ 90,113	\$ 23	\$ 703	\$ 1,549	\$ 2,275
McIntosh	5	\$ 149,164	\$ 37	\$ 1,863	\$ 2,339	\$ 4,239

Table 10 Continued

Preferential Agricultural Assessment for 2010

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Meriwether	13	\$ 727,390	\$ 182	\$ 8,937	\$ 13,169	\$ 22,288
Miller	12	\$ 115,171	\$ 29	\$ 2,015	\$ 1,870	\$ 3,914
Mitchell	60	\$ 1,279,225	\$ 320	\$ 23,460	\$ 17,731	\$ 41,511
Monroe	1	\$ 4,880	\$ 1	\$ 46	\$ 68	\$ 115
Montgomery	38	\$ 532,241	\$ 133	\$ 6,305	\$ 6,440	\$ 12,878
Morgan	4	\$ 175,410	\$ 44	\$ 1,473	\$ 2,411	\$ 3,928
Murray	5	\$ 61,735	\$ 15	\$ 358	\$ 957	\$ 1,330
Muscogee	10	\$ 90,286	\$ 23	\$ 798	\$ 2,110	\$ 2,931
Newton	1	\$ 5,220	\$ 1	\$ 57	\$ 110	\$ 168
Oconee	4	\$ 28,094	\$ 7	\$ 188	\$ 492	\$ 687
Oglethorpe	16	\$ 527,436	\$ 132	\$ 4,041	\$ 10,227	\$ 14,400
Paulding	1	\$ 361,100	\$ 90	\$ 3,420	\$ 7,898	\$ 11,408
Peach	11	\$ 204,160	\$ 51	\$ 2,767	\$ 3,471	\$ 6,289
Pickens	-	\$ -	\$ -	\$ -	\$ -	\$ -
Pierce	18	\$ 289,864	\$ 72	\$ 2,362	\$ 4,493	\$ 6,927
Pike	-	\$ -	\$ -	\$ -	\$ -	\$ -
Polk	-	\$ -	\$ -	\$ -	\$ -	\$ -
Pulaski	19	\$ 393,189	\$ 98	\$ 5,388	\$ 5,253	\$ 10,739
Putnam	-	\$ -	\$ -	\$ -	\$ -	\$ -
Quitman	-	\$ -	\$ -	\$ -	\$ -	\$ -
Rabun	-	\$ -	\$ -	\$ -	\$ -	\$ -
Randolph	91	\$ 1,403,948	\$ 351	\$ 19,306	\$ 24,962	\$ 44,619
Richmond	3	\$ 20,287	\$ 5	\$ 164	\$ 388	\$ 557
Rockdale	1	\$ 19,260	\$ 5	\$ 303	\$ 443	\$ 751
Schley	29	\$ 491,032	\$ 123	\$ 6,506	\$ 9,384	\$ 16,013

Table 10 Continued

Preferential Agricultural Assessment for 2010

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Screven	199	\$ 3,870,862	\$ 968	\$ 46,203	\$ 50,329	\$ 97,500
Seminole	37	\$ 1,300,824	\$ 325	\$ 17,457	\$ 21,475	\$ 39,257
Spalding	2	\$ 37,031	\$ 9	\$ 548	\$ 696	\$ 1,253
Stephens	-	\$ -	\$ -	\$ -	\$ -	\$ -
Stewart	51	\$ 592,292	\$ 148	\$ 7,546	\$ 7,378	\$ 15,072
Sumter	55	\$ 1,133,843	\$ 283	\$ 13,368	\$ 19,880	\$ 33,531
Talbot	9	\$ 433,984	\$ 108	\$ 6,965	\$ 5,677	\$ 12,750
Taliaferro	34	\$ 445,080	\$ 111	\$ 9,518	\$ 8,011	\$ 17,640
Tattnall	98	\$ 1,298,511	\$ 325	\$ 16,899	\$ 17,525	\$ 34,749
Taylor	19	\$ 427,525	\$ 107	\$ 3,501	\$ 5,806	\$ 9,414
Telfair	104	\$ 1,001,586	\$ 250	\$ 13,220	\$ 16,015	\$ 29,485
Terrell	38	\$ 772,734	\$ 193	\$ 11,436	\$ 12,738	\$ 24,367
Thomas	11	\$ 948,823	\$ 237	\$ 5,311	\$ 11,547	\$ 17,095
Tift	1	\$ 11,300	\$ 3	\$ 117	\$ 169	\$ 289
Toombs	216	\$ 2,121,976	\$ 530	\$ 20,401	\$ 24,170	\$ 45,101
Towns	-	\$ -	\$ -	\$ -	\$ -	\$ -
Treutlen	21	\$ 681,090	\$ 170	\$ 8,416	\$ 8,173	\$ 16,759
Troup	1	\$ 30,072	\$ 8	\$ 318	\$ 567	\$ 893
Turner	21	\$ 419,395	\$ 105	\$ 6,718	\$ 5,872	\$ 12,695
Twiggs	11	\$ 315,845	\$ 79	\$ 5,243	\$ 4,927	\$ 10,249
Union	2	\$ 65,304	\$ 16	\$ 322	\$ 616	\$ 954
Upson	1	\$ 124,866	\$ 31	\$ 1,588	\$ 1,786	\$ 3,405
Walker	16	\$ 270,639	\$ 68	\$ 1,331	\$ 4,710	\$ 6,109
Walton	4	\$ 66,544	\$ 17	\$ 1,468	\$ 1,384	\$ 2,869
Ware	388	\$ 1,975,904	\$ 494	\$ 32,699	\$ 29,759	\$ 62,952

Table 10 Continued

Preferential Agricultural Assessment for 2010

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Warren	27	\$ 403,080	\$ 101	\$ 4,938	\$ 7,820	\$ 12,859
Washington	33	\$ 1,027,797	\$ 257	\$ 8,654	\$ 16,814	\$ 25,725
Wayne	27	\$ 545,176	\$ 136	\$ 7,889	\$ 8,995	\$ 17,020
Webster	29	\$ 571,160	\$ 143	\$ 6,229	\$ 9,931	\$ 16,303
Wheeler	22	\$ 191,580	\$ 48	\$ 3,131	\$ 2,969	\$ 6,148
White	6	\$ 84,526	\$ 21	\$ 777	\$ 1,267	\$ 2,065
Whitfield	2	\$ 20,180	\$ 5	\$ 102	\$ 298	\$ 405
Wilcox	130	\$ 1,247,604	\$ 312	\$ 22,769	\$ 18,851	\$ 41,932
Wilkes	57	\$ 1,196,568	\$ 299	\$ 10,139	\$ 20,043	\$ 30,481
Wilkinson	4	\$ 45,858	\$ 11	\$ 570	\$ 902	\$ 1,483
Worth	17	\$ 476,758	\$ 119	\$ 4,892	\$ 6,794	\$ 11,805
Total	5,146	\$ 86,250,878	\$ 21,564	\$ 1,013,266	\$ 1,278,877	\$ 2,313,707

Figure 17: Preferential Agricultural Total Tax Dollar

Below illustrates the amount of revenue shift and value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.

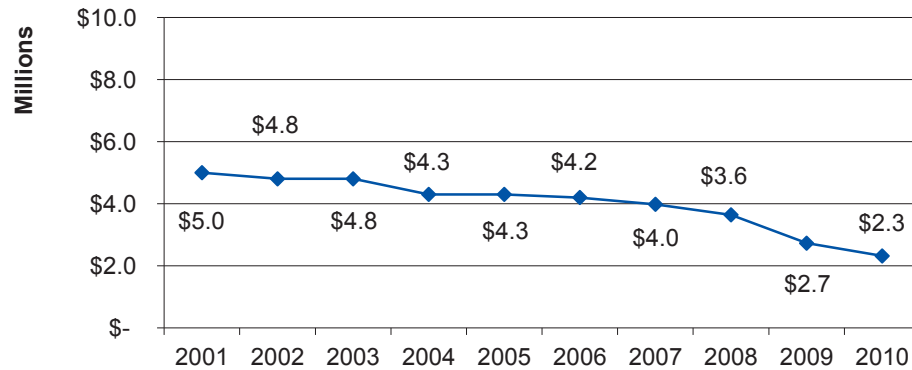
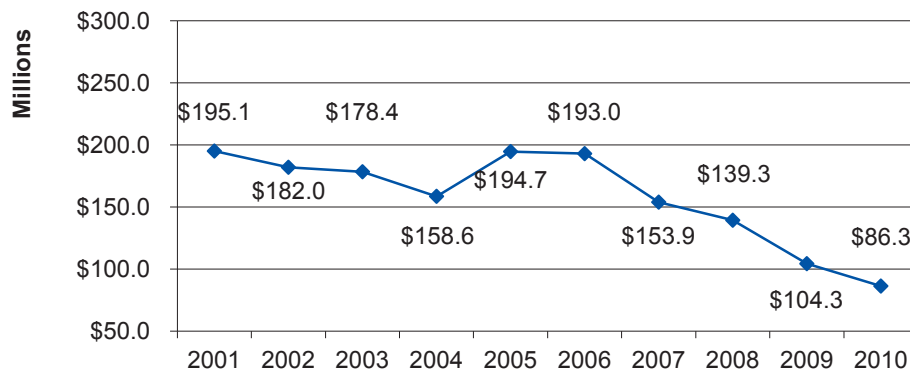


Figure 18: Preferential Agricultural Assessed Value Eliminated

Below illustrates the amount of revenue shift and value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.





Conservation Use Valuation

In 1991 the Legislature embraced the “current use” valuation concept. This bill provided for the assessment for ad valorem tax purposes of certain qualifying properties based on current use value, rather than fair market value. The bill also provided for the Commissioner to annually develop a table of current use values to be used in all counties. It is based upon a legislated formula which takes into account the amount of income the land is capable of producing when growing certain crops and timber and factors found in market data using only farmer-to-farmer land sales. The data is grouped into nine agricultural districts in Georgia.

Unlike the Preferential Agricultural Assessment Program in which assessments are based on 30% of fair market value rather than 40%, the valuation of property in Conservation Use Covenants is most significant in the urban areas of north Georgia and other parts of the State where strong residential and commercial development is occurring. As a result, agricultural landowners’ tax savings are greatest in these transitional areas.

The effect of this special assessment program is a **tax shift**⁹ 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.

⁹ **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 11: 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), assessed value eliminated from the digest, amount of tax shift for each of the tax types, and the total tax shift. The amount in these 10 counties accounts for approximately 21% of the total amount of tax shift statewide.

Conservation Use Fiscal Impact

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Hall	2,344	\$ 323,337,075	\$ 80,834	\$ 2,020,857	\$ 5,254,287	\$ 7,355,978
Cherokee	2,058	\$ 291,798,640	\$ 72,950	\$ 1,377,290	\$ 5,792,203	\$ 7,242,443
Gwinnett	1,046	\$ 219,565,150	\$ 54,891	\$ 2,689,673	\$ 4,492,402	\$ 7,236,966
Walton	1,082	\$ 159,769,550	\$ 39,942	\$ 3,427,464	\$ 3,229,373	\$ 6,696,779
Oconee	1,847	\$ 264,433,053	\$ 66,108	\$ 1,774,517	\$ 4,627,578	\$ 6,468,203
Morgan	1,644	\$ 264,320,120	\$ 66,080	\$ 2,220,289	\$ 3,632,551	\$ 5,918,920
Lumpkin	1,416	\$ 263,497,637	\$ 65,874	\$ 1,841,653	\$ 3,372,770	\$ 5,280,297
Forsyth	793	\$ 227,664,700	\$ 56,916	\$ 1,293,363	\$ 3,827,727	\$ 5,178,006
Meriwether	2,306	\$ 163,286,613	\$ 40,822	\$ 2,006,303	\$ 2,956,141	\$ 5,003,266
Gordon	2,243	\$ 201,255,288	\$ 50,314	\$ 1,794,996	\$ 3,120,481	\$ 4,965,791

Table 12: Conservation Use Valuation Assessment for Tax Year 2010 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.

Conservation Use Valuation Assessment for Tax Year 2010

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Appling	56	\$ 384,229	\$ 96	\$ 4,976	\$ 5,763	\$ 10,835
Atkinson	889	\$ 14,827,592	\$ 3,707	\$ 257,422	\$ 219,611	\$ 480,740
Bacon	232	\$ 2,779,720	\$ 695	\$ 38,883	\$ 40,306	\$ 79,884
Baker	176	\$ 10,494,086	\$ 2,624	\$ 79,992	\$ 156,152	\$ 238,768
Baldwin	780	\$ 44,903,167	\$ 11,226	\$ 387,963	\$ 721,594	\$ 1,120,783
Banks	1,467	\$ 129,491,844	\$ 32,373	\$ 1,162,707	\$ 1,714,990	\$ 2,910,070
Barrow	1,341	\$ 94,398,860	\$ 23,600	\$ 974,502	\$ 1,746,924	\$ 2,745,026
Bartow	1,052	\$ 43,115,058	\$ 10,779	\$ 336,243	\$ 753,536	\$ 1,100,558
Ben Hill	396	\$ 9,513,788	\$ 2,378	\$ 129,958	\$ 147,426	\$ 279,762
Berrien	1,832	\$ 76,646,641	\$ 19,162	\$ 1,379,640	\$ 1,073,053	\$ 2,471,855
Bibb	370	\$ 15,911,043	\$ 3,978	\$ 159,158	\$ 285,524	\$ 448,660
Bleckley	600	\$ 30,688,039	\$ 7,672	\$ 431,228	\$ 352,912	\$ 791,812
Brantley	838	\$ 21,580,300	\$ 5,395	\$ 441,709	\$ 291,981	\$ 739,085
Brooks	1,409	\$ 157,135,125	\$ 39,284	\$ 1,548,708	\$ 2,357,027	\$ 3,945,019
Bryan	281	\$ 13,950,932	\$ 3,488	\$ 109,411	\$ 216,756	\$ 329,655
Bulloch	2,374	\$ 74,415,544	\$ 18,604	\$ 776,898	\$ 773,922	\$ 1,569,424
Burke	1,799	\$ 128,345,096	\$ 32,086	\$ 804,426	\$ 1,764,745	\$ 2,601,257
Butts	1,120	\$ 97,530,855	\$ 24,383	\$ 1,698,305	\$ 1,950,617	\$ 3,673,305
Calhoun	399	\$ 30,188,052	\$ 7,547	\$ 369,136	\$ 526,359	\$ 903,042
Camden	700	\$ 36,789,111	\$ 9,197	\$ 430,433	\$ 551,837	\$ 991,467
Candler	958	\$ 43,545,326	\$ 10,886	\$ 438,051	\$ 539,352	\$ 988,289
Carroll	2,203	\$ 60,658,557	\$ 15,165	\$ 514,887	\$ 1,087,793	\$ 1,617,845

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2010

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Catoosa	524	\$ 35,863,236	\$ 8,966	\$ 193,159	\$ 601,534	\$ 803,659
Charlton	687	\$ 45,413,637	\$ 11,353	\$ 773,394	\$ 851,506	\$ 1,636,253
Chatham	128	\$ 61,785,200	\$ 15,446	\$ 651,031	\$ 873,087	\$ 1,539,564
Chattahoochee	77	\$ 4,144,891	\$ 1,036	\$ 35,795	\$ 67,976	\$ 104,807
Chattooga	1,132	\$ 67,131,252	\$ 16,783	\$ 739,097	\$ 866,252	\$ 1,622,132
Cherokee	2,058	\$ 291,798,640	\$ 72,950	\$ 1,377,290	\$ 5,792,203	\$ 7,242,443
Clarke	304	\$ 29,999,928	\$ 7,500	\$ 410,999	\$ 599,999	\$ 1,018,498
Clay	440	\$ 29,312,490	\$ 7,328	\$ 444,143	\$ 352,365	\$ 803,836
Clayton	143	\$ 12,341,228	\$ 3,085	\$ 139,789	\$ 246,825	\$ 389,699
Clinch	382	\$ 13,149,935	\$ 3,287	\$ 144,110	\$ 206,217	\$ 353,614
Cobb	525	\$ 66,467,948	\$ 16,617	\$ 467,934	\$ 1,246,952	\$ 1,731,503
Coffee	2,033	\$ 141,640,300	\$ 35,410	\$ 1,111,451	\$ 2,154,916	\$ 3,301,777
Colquitt	2,361	\$ 129,974,314	\$ 32,494	\$ 1,690,112	\$ 1,099,973	\$ 2,822,579
Columbia	4,575	\$ 87,982,834	\$ 21,996	\$ 675,004	\$ 1,503,627	\$ 2,200,627
Cook	1,033	\$ 60,600,815	\$ 15,150	\$ 579,647	\$ 978,703	\$ 1,573,500
Coweta	2,346	\$ 143,753,422	\$ 35,938	\$ 988,442	\$ 2,672,376	\$ 3,696,756
Crawford	726	\$ 37,966,272	\$ 9,492	\$ 475,827	\$ 512,545	\$ 997,864
Crisp	868	\$ 30,276,331	\$ 7,569	\$ 325,440	\$ 498,046	\$ 831,055
Dade	466	\$ 23,528,428	\$ 5,882	\$ 152,573	\$ 303,987	\$ 462,442
Dawson	896	\$ 198,994,908	\$ 49,749	\$ 1,619,421	\$ 2,795,082	\$ 4,464,252
Decatur	1,482	\$ 133,798,631	\$ 33,450	\$ 1,145,316	\$ 1,738,044	\$ 2,916,810
Dekalb	15	\$ 685,486	\$ 171	\$ 6,814	\$ 15,752	\$ 22,737
Dodge	1,600	\$ 54,660,284	\$ 13,665	\$ 546,603	\$ 655,923	\$ 1,216,191
Dooly	1,208	\$ 23,772,587	\$ 5,943	\$ 425,292	\$ 402,755	\$ 833,990
Dougherty	170	\$ 15,047,192	\$ 3,762	\$ 178,971	\$ 277,545	\$ 460,278

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2010

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Douglas	354	\$ 34,982,762	\$ 8,746	\$ 346,329	\$ 843,085	\$ 1,198,160
Early	1,333	\$ 60,863,973	\$ 15,216	\$ 696,685	\$ 912,960	\$ 1,624,861
Echols	263	\$ 6,553,151	\$ 1,638	\$ 98,297	\$ 130,637	\$ 230,572
Effingham	1,779	\$ 113,222,995	\$ 28,306	\$ 968,962	\$ 1,736,048	\$ 2,733,316
Elbert	1,328	\$ 63,245,074	\$ 15,811	\$ 610,901	\$ 1,011,668	\$ 1,638,380
Emanuel	1,946	\$ 57,918,052	\$ 14,480	\$ 635,361	\$ 810,853	\$ 1,460,694
Evans	250	\$ 9,714,857	\$ 2,429	\$ 81,902	\$ 116,578	\$ 200,909
Fannin	1,451	\$ 114,906,932	\$ 28,727	\$ 592,920	\$ 1,482,299	\$ 2,103,946
Fayette	537	\$ 42,282,926	\$ 10,571	\$ 309,190	\$ 915,425	\$ 1,235,186
Floyd	2,042	\$ 65,972,376	\$ 16,493	\$ 578,380	\$ 1,221,466	\$ 1,816,339
Forsyth	793	\$ 227,664,700	\$ 56,916	\$ 1,293,363	\$ 3,827,727	\$ 5,178,006
Franklin	581	\$ 80,347,240	\$ 20,087	\$ 826,050	\$ 1,459,997	\$ 2,306,134
Fulton	2,038	\$ 180,324,107	\$ 45,081	\$ 1,041,913	\$ 2,930,267	\$ 4,017,261
Gilmer	483	\$ 22,812,346	\$ 5,703	\$ 328,270	\$ 294,051	\$ 628,024
Glascocock	151	\$ 19,335,081	\$ 4,834	\$ 111,287	\$ 298,767	\$ 414,888
Glynn	2,243	\$ 201,255,288	\$ 50,314	\$ 1,794,996	\$ 3,120,481	\$ 4,965,791
Gordon	1,840	\$ 133,947,608	\$ 33,487	\$ 1,406,450	\$ 1,727,924	\$ 3,167,861
Grady	1,133	\$ 104,115,247	\$ 26,029	\$ 523,700	\$ 1,062,392	\$ 1,612,121
Greene	1,046	\$ 219,565,150	\$ 54,891	\$ 2,689,673	\$ 4,492,402	\$ 7,236,966
Gwinnett	1,550	\$ 180,322,528	\$ 45,081	\$ 1,514,709	\$ 2,407,306	\$ 3,967,096
Habersham	2,344	\$ 323,337,075	\$ 80,834	\$ 2,020,857	\$ 5,254,287	\$ 7,355,978
Hall	1,174	\$ 62,991,886	\$ 15,748	\$ 1,074,012	\$ 831,430	\$ 1,921,190
Hancock	1,140	\$ 66,135,142	\$ 16,534	\$ 728,809	\$ 1,111,867	\$ 1,857,210
Haralson	1,457	\$ 120,926,364	\$ 30,232	\$ 742,488	\$ 2,063,004	\$ 2,835,724
Harris	1,348	\$ 94,677,467	\$ 23,669	\$ 403,705	\$ 1,300,111	\$ 1,727,485

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2010

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Hart	1,224	\$ 45,387,102	\$ 11,347	\$ 314,986	\$ 693,061	\$ 1,019,394
Heard	1,397	\$ 78,384,240	\$ 19,596	\$ 914,979	\$ 1,852,063	\$ 2,786,638
Henry	720	\$ 96,100,013	\$ 24,025	\$ 956,195	\$ 1,281,974	\$ 2,262,194
Houston	1,400	\$ 73,467,496	\$ 18,367	\$ 909,234	\$ 1,152,705	\$ 2,080,306
Irwin	2,209	\$ 168,170,844	\$ 42,043	\$ 1,458,924	\$ 3,090,523	\$ 4,591,490
Jackson	1,487	\$ 130,386,814	\$ 32,597	\$ 1,822,895	\$ 2,259,603	\$ 4,115,095
Jasper	750	\$ 15,203,891	\$ 3,801	\$ 195,826	\$ 193,850	\$ 393,477
Jeff Davis	1,484	\$ 87,284,380	\$ 21,821	\$ 1,112,876	\$ 1,201,382	\$ 2,336,079
Jefferson	424	\$ 27,285,028	\$ 6,821	\$ 291,813	\$ 352,004	\$ 650,638
Jenkins	1,239	\$ 49,691,581	\$ 12,423	\$ 728,479	\$ 697,521	\$ 1,438,423
Johnson	954	\$ 84,529,015	\$ 21,132	\$ 1,125,624	\$ 1,504,257	\$ 2,651,013
Jones	726	\$ 46,200,864	\$ 11,550	\$ 413,128	\$ 729,974	\$ 1,154,652
Lamar	515	\$ 29,149,656	\$ 7,287	\$ 410,427	\$ 500,208	\$ 917,922
Lanier	2,180	\$ 62,478,176	\$ 15,620	\$ 393,613	\$ 999,388	\$ 1,408,621
Laurens	493	\$ 55,441,403	\$ 13,860	\$ 707,765	\$ 853,798	\$ 1,575,423
Lee	146	\$ 5,044,700	\$ 1,261	\$ 60,080	\$ 78,193	\$ 139,534
Liberty	921	\$ 35,168,386	\$ 8,792	\$ 341,133	\$ 583,127	\$ 933,052
Lincoln	475	\$ 22,605,840	\$ 5,651	\$ 355,138	\$ 305,179	\$ 665,968
Long	995	\$ 31,333,561	\$ 7,833	\$ 229,048	\$ 459,820	\$ 696,701
Lowndes	1,416	\$ 263,497,637	\$ 65,874	\$ 1,841,653	\$ 3,372,770	\$ 5,280,297
Lumpkin	1,242	\$ 93,163,110	\$ 23,291	\$ 1,000,671	\$ 1,676,936	\$ 2,700,898
Macon	2,274	\$ 104,100,707	\$ 26,025	\$ 1,162,563	\$ 1,854,658	\$ 3,043,246
Madison	811	\$ 39,613,072	\$ 9,903	\$ 270,718	\$ 643,871	\$ 924,492
Marion	742	\$ 39,974,876	\$ 9,994	\$ 311,860	\$ 687,168	\$ 1,009,022
McDuffie	148	\$ 6,244,324	\$ 1,561	\$ 77,992	\$ 97,930	\$ 177,483

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2010

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
McIntosh	2,306	\$ 163,286,613	\$ 40,822	\$ 2,006,303	\$ 2,956,141	\$ 5,003,266
Meriwether	677	\$ 17,453,057	\$ 4,363	\$ 305,428	\$ 283,438	\$ 593,229
Miller	1,639	\$ 106,417,664	\$ 26,604	\$ 1,951,594	\$ 1,485,844	\$ 3,464,042
Mitchell	1,167	\$ 144,751,959	\$ 36,188	\$ 1,365,156	\$ 2,019,290	\$ 3,420,634
Monroe	1,009	\$ 38,418,329	\$ 9,605	\$ 455,104	\$ 464,343	\$ 929,052
Montgomery	1,644	\$ 264,320,120	\$ 66,080	\$ 2,220,289	\$ 3,632,551	\$ 5,918,920
Morgan	702	\$ 38,574,864	\$ 9,644	\$ 223,818	\$ 597,910	\$ 831,372
Murray	95	\$ 9,237,750	\$ 2,309	\$ 67,375	\$ 215,886	\$ 285,570
Muscogee	989	\$ 98,076,320	\$ 24,519	\$ 1,070,013	\$ 2,042,492	\$ 3,137,024
Newton	1,847	\$ 264,433,053	\$ 66,108	\$ 1,774,517	\$ 4,627,578	\$ 6,468,203
Oconee	1,702	\$ 99,176,016	\$ 24,794	\$ 760,911	\$ 1,923,023	\$ 2,708,728
Oglethorpe	1,483	\$ 146,818,728	\$ 36,705	\$ 1,390,373	\$ 3,211,219	\$ 4,638,297
Paulding	454	\$ 24,618,946	\$ 6,155	\$ 333,710	\$ 418,522	\$ 758,387
Peach	536	\$ 43,166,214	\$ 10,792	\$ 270,220	\$ 689,364	\$ 970,376
Pickens	1,033	\$ 32,300,017	\$ 8,075	\$ 263,595	\$ 500,650	\$ 772,320
Pierce	1,495	\$ 77,065,696	\$ 19,266	\$ 991,373	\$ 1,231,510	\$ 2,242,149
Pike	917	\$ 28,192,395	\$ 7,048	\$ 305,887	\$ 430,780	\$ 743,715
Polk	539	\$ 14,106,824	\$ 3,527	\$ 193,306	\$ 188,467	\$ 385,300
Pulaski	538	\$ 61,646,076	\$ 15,412	\$ 332,889	\$ 687,354	\$ 1,035,655
Putnam	263	\$ 17,485,779	\$ 4,371	\$ 217,471	\$ 275,401	\$ 497,243
Quitman	624	\$ 57,158,903	\$ 14,290	\$ 465,890	\$ 509,743	\$ 989,923
Rabun	943	\$ 39,686,195	\$ 9,922	\$ 545,796	\$ 705,621	\$ 1,261,339
Randolph	145	\$ 7,818,107	\$ 1,955	\$ 62,983	\$ 149,404	\$ 214,342
Richmond	326	\$ 21,053,888	\$ 5,263	\$ 331,599	\$ 484,029	\$ 820,891
Rockdale	426	\$ 25,617,250	\$ 6,404	\$ 339,429	\$ 489,546	\$ 835,379

Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2010

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Schley	1,302	\$ 66,871,388	\$ 16,718	\$ 798,177	\$ 869,462	\$ 1,684,357
Screven	754	\$ 68,988,188	\$ 17,247	\$ 925,821	\$ 1,138,926	\$ 2,081,994
Seminole	1,058	\$ 57,815,591	\$ 14,454	\$ 856,249	\$ 1,086,933	\$ 1,957,636
Spalding	514	\$ 24,077,614	\$ 6,019	\$ 272,559	\$ 443,028	\$ 721,606
Stephens	288	\$ 6,588,553	\$ 1,647	\$ 83,938	\$ 82,074	\$ 167,659
Stewart	1,137	\$ 59,371,836	\$ 14,843	\$ 699,993	\$ 1,040,966	\$ 1,755,802
Sumter	1,523	\$ 83,470,987	\$ 20,868	\$ 1,339,709	\$ 1,091,801	\$ 2,452,378
Talbot	596	\$ 37,142,923	\$ 9,286	\$ 794,531	\$ 668,573	\$ 1,472,390
Taliaferro	1,360	\$ 46,387,772	\$ 11,597	\$ 603,690	\$ 626,049	\$ 1,241,336
Tattnall	1,178	\$ 68,344,311	\$ 17,086	\$ 559,949	\$ 928,116	\$ 1,505,151
Taylor	1,007	\$ 23,858,172	\$ 5,965	\$ 314,904	\$ 381,492	\$ 702,361
Telfair	1,103	\$ 51,195,697	\$ 12,799	\$ 757,696	\$ 843,910	\$ 1,614,405
Terrell	1,231	\$ 193,790,915	\$ 48,448	\$ 1,086,278	\$ 2,356,692	\$ 3,491,418
Thomas	995	\$ 61,454,550	\$ 15,364	\$ 638,513	\$ 919,606	\$ 1,573,483
Tift	393	\$ 11,396,302	\$ 2,849	\$ 109,564	\$ 130,247	\$ 242,660
Toombs	465	\$ 66,463,964	\$ 16,616	\$ 370,204	\$ 317,964	\$ 704,784
Towns	613	\$ 21,372,835	\$ 5,343	\$ 264,201	\$ 256,474	\$ 526,018
Treutlen	1,222	\$ 85,693,476	\$ 21,423	\$ 904,923	\$ 1,615,322	\$ 2,541,668
Troup	1,263	\$ 73,473,673	\$ 18,368	\$ 1,176,975	\$ 1,028,631	\$ 2,223,974
Turner	879	\$ 35,577,307	\$ 8,894	\$ 590,583	\$ 555,006	\$ 1,154,483
Twiggs	1,166	\$ 124,171,660	\$ 31,043	\$ 612,166	\$ 1,171,560	\$ 1,814,769
Union	1,221	\$ 69,555,415	\$ 17,389	\$ 884,745	\$ 994,642	\$ 1,896,776
Upson	1,025	\$ 38,609,743	\$ 9,652	\$ 190,082	\$ 671,964	\$ 871,698
Walker	1,082	\$ 159,769,550	\$ 39,942	\$ 3,427,464	\$ 3,229,373	\$ 6,696,779
Walton	54	\$ 616,609	\$ 154	\$ 10,204	\$ 9,287	\$ 19,645

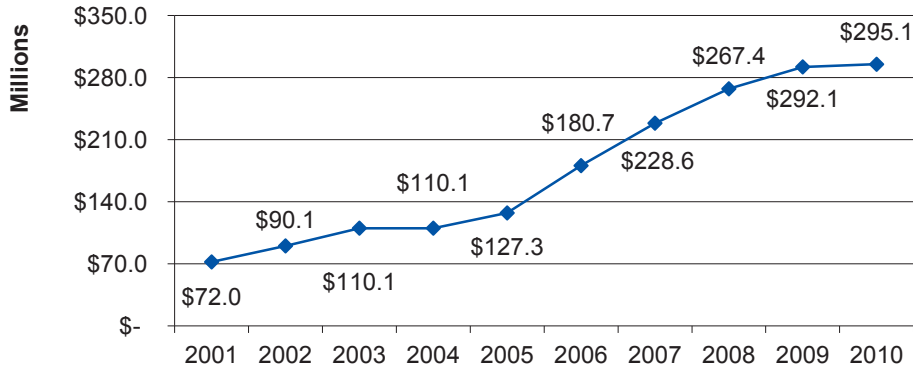
Table 12 Continued

Conservation Use Valuation Assessment for Tax Year 2010

County	Real Parcel	Assessed Value Eliminated	State Tax Shift	County Tax Shift	School Tax Shift	Total Tax Shift
Ware	2,457	\$ 207,698,604	\$ 51,925	\$ 1,693,181	\$ 3,088,063	\$ 4,833,169
Warren	683	\$ 28,093,287	\$ 7,023	\$ 344,143	\$ 545,010	\$ 896,176
Washington	1,353	\$ 76,309,577	\$ 19,077	\$ 642,527	\$ 1,248,348	\$ 1,909,952
Wayne	1,573	\$ 80,339,913	\$ 20,085	\$ 1,162,519	\$ 1,325,609	\$ 2,508,213
Webster	435	\$ 25,162,846	\$ 6,291	\$ 274,426	\$ 437,532	\$ 718,249
Wheeler	940	\$ 28,637,134	\$ 7,159	\$ 468,686	\$ 443,876	\$ 919,721
White	1,245	\$ 112,234,120	\$ 28,059	\$ 1,031,432	\$ 1,682,277	\$ 2,741,768
Whitfield	590	\$ 22,158,596	\$ 5,540	\$ 112,145	\$ 326,972	\$ 444,657
Wilcox	1,088	\$ 12,822,278	\$ 3,206	\$ 234,007	\$ 193,745	\$ 430,958
Wilkes	1,626	\$ 90,805,899	\$ 22,701	\$ 768,365	\$ 1,520,999	\$ 2,312,065
Wilkinson	849	\$ 35,883,772	\$ 8,971	\$ 446,394	\$ 705,475	\$ 1,160,840
Worth	2,012	\$ 191,497,565	\$ 47,874	\$ 1,965,148	\$ 2,728,840	\$ 4,741,862
Total	166,206	\$ 11,463,293,582	\$ 2,865,825	\$ 112,260,238	\$ 180,002,315	\$ 295,128,378

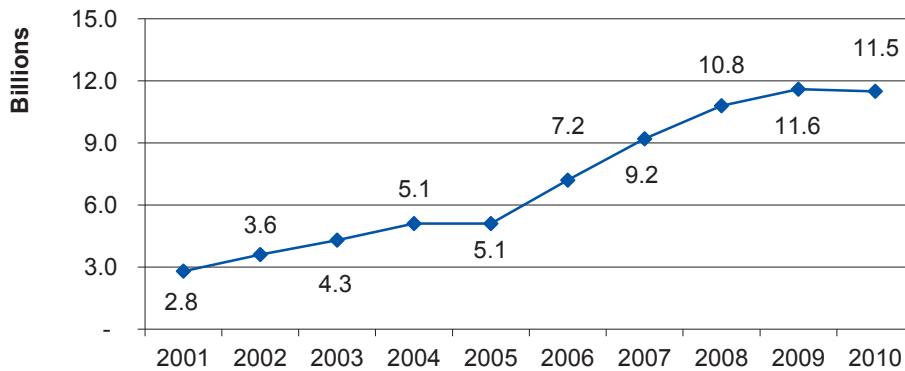
Figures 19: Conservation Use Revenue Shift

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 2001.



Figures 20: Conservation Use Assessed Value Eliminated

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 2001.





Forest Land Conservation Use

The Georgia Forest Land Protection Act of 2008 provides for current use valuation for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products.

The assessment of qualifying properties is based on current use value, rather than fair market value. The bill also provided for the Commissioner to annually develop a table of current use values to be used in all counties. It is based upon a legislated formula which takes into account the amount of income the land is capable of producing when growing timber and factors found in market data using only comparable sales with and for the same existing use. The data is grouped into 9 agricultural districts in Georgia.

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. A covenant breach is subject to a penalty in an amount equal to 3 times the tax savings if the covenant is breached in years 1 through 5; 2½ times the tax savings if the covenant is breached in years 6 through 10; and 2 times the tax savings if the breach occurs in years 11 through 15.

The effect of any special assessment program is a **tax shift**¹⁰ 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 ½ 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. The amount of the appropriation to pay the Forest Land Conservation Use Reimbursement Grants was \$10.5 million. Several reports, graphs, and charts are being included in this report to show the fiscal impact of Conservation Use Valuation.

¹⁰ **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 13: Forest Land Conservation Use Fiscal Impact shown above 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.

Forest Land Conservation Use Fiscal Impact

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			
				Tax Shift	FLPA Grant	Net Tax Shift	
Talbot	144	\$ 21,675,434	\$ 5,419	\$ 347,891	\$ 80,310	\$ 267,581	
Jones	81	\$ 16,062,969	\$ 4,016	\$ 213,798	\$ 11,132	\$ 202,666	
Worth	19	\$ 17,366,669	\$ 4,342	\$ 178,217	\$ 6,658	\$ 171,558	
Meriwether	46	\$ 15,313,918	\$ 3,828	\$ 188,162	\$ 42,496	\$ 145,666	
Hancock	124	\$ 13,897,883	\$ 3,474	\$ 236,959	\$ 35,024	\$ 201,935	
Wayne	57	\$ 21,593,323	\$ 5,398	\$ 312,455	\$ 145,004	\$ 167,452	
Monroe	71	\$ 27,126,889	\$ 6,782	\$ 255,834	\$ 130,661	\$ 125,173	
Harris	89	\$ 26,000,666	\$ 6,500	\$ 159,644	\$ 82,316	\$ 77,328	
Twiggs	79	\$ 9,657,859	\$ 2,414	\$ 160,320	\$ 5,064	\$ 155,257	
Glynn	62	\$ 16,930,440	\$ 4,233	\$ 96,046	\$ 20,008	\$ 76,038	

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ 283,515	\$ 65,969	\$ 217,546	\$ 636,825	\$ 146,279	\$ 490,546
	\$ 285,728	\$ 13,382	\$ 272,346	\$ 503,542	\$ 24,513	\$ 479,029
	\$ 247,475	\$ 9,246	\$ 238,229	\$ 430,034	\$ 15,904	\$ 414,130
	\$ 277,243	\$ 58,790	\$ 218,453	\$ 469,233	\$ 101,286	\$ 367,947
	\$ 183,438	\$ 29,902	\$ 153,536	\$ 423,871	\$ 64,926	\$ 358,944
	\$ 356,290	\$ 189,686	\$ 166,604	\$ 674,143	\$ 334,690	\$ 339,453
	\$ 378,420	\$ 193,269	\$ 185,151	\$ 641,036	\$ 323,930	\$ 317,106
	\$ 443,571	\$ 220,000	\$ 223,571	\$ 609,715	\$ 302,316	\$ 307,400
	\$ 150,663	\$ 4,758	\$ 145,905	\$ 313,397	\$ 9,822	\$ 303,575
	\$ 257,851	\$ 53,699	\$ 204,152	\$ 358,130	\$ 73,707	\$ 284,423

Table 14: Forest Land Conservation Use Valuation Assessment for Tax Year 2010 on the following pages 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.

Table 14
Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County		
				Tax Shift	FLPA Grant	Net Tax Shift
Appling	-	\$ -	\$ -	\$ -		\$ -
Atkinson	12	\$ 1,032,229	\$ 258	\$ 17,921	\$ 8,974	\$ 8,947
Bacon	5	\$ 40,952	\$ 10	\$ 573	\$ 242	\$ 331
Baker	44	\$ 22,125,223	\$ 5,531	\$ 168,727	\$ 128,345	\$ 40,382
Baldwin	28	\$ 3,700,573	\$ 925	\$ 31,973	\$ 13,690	\$ 18,283
Banks	-	\$ -	\$ -	\$ -		\$ -
Barrow	-	\$ -	\$ -	\$ -		\$ -
Bartow	-	\$ -	\$ -	\$ -		\$ -
Ben Hill	20	\$ 1,292,077	\$ 323	\$ 17,650	\$ 8,829	\$ 8,821
Berrien	26	\$ 4,678,896	\$ 1,170	\$ 84,220	\$ 44,048	\$ 40,172
Bibb	10	\$ 630,031	\$ 158	\$ 6,302	\$ 237	\$ 6,065
Bleckley	16	\$ 1,929,442	\$ 482	\$ 27,113	\$ 23,752	\$ 3,360
Brantley	37	\$ 3,173,673	\$ 793	\$ 64,902	\$ 31,831	\$ 33,071
Brooks	88	\$ 40,542,056	\$ 10,136	\$ 399,299	\$ 326,498	\$ 72,801
Bryan	17	\$ 2,310,474	\$ 578	\$ 18,253	\$ 9,126	\$ 9,127
Bulloch	13	\$ 524,640	\$ 131	\$ 5,477	\$ 2,739	\$ 2,739
Burke	69	\$ 16,877,244	\$ 4,219	\$ 105,719	\$ 48,956	\$ 56,763
Butts	3	\$ 934,028	\$ 234	\$ 16,264	\$ 10,600	\$ 5,664
Calhoun	51	\$ 16,620,449	\$ 4,155	\$ 202,988	\$ 183,858	\$ 19,130
Camden	28	\$ 3,480,301	\$ 870	\$ 40,720	\$ 11,627	\$ 29,092
Candler	9	\$ 1,640,487	\$ 410	\$ 16,533	\$ 9,554	\$ 6,979
Carroll	-	\$ -	\$ -	\$ -		\$ -
Catoosa	-	\$ -	\$ -	\$ -		\$ -
Charlton	23	\$ 11,426,105	\$ 2,857	\$ 194,587	\$ 104,254	\$ 90,333

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 15,288	\$ 7,656	\$ 7,632	\$ 33,467	\$ 16,629	\$ 16,837
	\$ 594	\$ 251	\$ 343	\$ 1,177	\$ 493	\$ 684
	\$ 329,223	\$ 249,304	\$ 79,919	\$ 503,481	\$ 377,650	\$ 125,831
	\$ 59,468	\$ 25,462	\$ 34,006	\$ 92,366	\$ 39,152	\$ 53,214
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 20,022	\$ 10,016	\$ 10,006	\$ 37,995	\$ 18,845	\$ 19,150
	\$ 65,505	\$ 34,259	\$ 31,246	\$ 150,895	\$ 78,307	\$ 72,588
	\$ 11,306	\$ 425	\$ 10,881	\$ 17,766	\$ 661	\$ 17,105
	\$ 22,189		\$ 22,189	\$ 49,784	\$ 23,752	\$ 26,031
	\$ 42,940	\$ 20,235	\$ 22,705	\$ 108,635	\$ 52,066	\$ 56,569
	\$ 608,131	\$ 515,532	\$ 92,599	\$ 1,017,566	\$ 842,030	\$ 175,536
	\$ 35,898	\$ 17,949	\$ 17,949	\$ 54,729	\$ 27,075	\$ 27,654
	\$ 5,456	\$ 2,610	\$ 2,846	\$ 11,064	\$ 5,349	\$ 5,716
	\$ 232,062	\$ 107,464	\$ 124,598	\$ 342,000	\$ 156,420	\$ 185,580
	\$ 18,681	\$ 12,176	\$ 6,505	\$ 35,179	\$ 22,776	\$ 12,403
	\$ 289,794	\$ 262,766	\$ 27,028	\$ 496,937	\$ 446,624	\$ 50,313
	\$ 52,205	\$ 14,907	\$ 37,298	\$ 93,795	\$ 26,534	\$ 67,261
	\$ 20,319	\$ 10,682	\$ 9,637	\$ 37,262	\$ 20,235	\$ 17,026
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 214,239	\$ 114,850	\$ 99,389	\$ 411,683	\$ 219,103	\$ 192,579

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			
				Tax Shift	FLPA Grant	Net Tax Shift	
Chatham	3	\$ 737,040	\$ 184	\$ 7,766	\$ 4,202	\$ 3,564	
Chattahoochee	7	\$ 1,324,603	\$ 331	\$ 11,439	\$ 5,339	\$ 6,101	
Chattooga	19	\$ 3,914,500	\$ 979	\$ 42,985	\$ 21,807	\$ 21,178	
Cherokee	4	\$ 2,085,960	\$ 521	\$ 9,846	\$ 4,157	\$ 5,688	
Clarke	-	\$ -	\$ -	\$ -		\$ -	
Clay	36	\$ 4,874,331	\$ 1,219	\$ 73,856	\$ 17,920	\$ 55,936	
Clayton	-	\$ -	\$ -	\$ -		\$ -	
Clinch	28	\$ 5,544,382	\$ 1,386	\$ 60,761	\$ 24,907	\$ 35,854	
Cobb	-	\$ -	\$ -	\$ -		\$ -	
Coffee	25	\$ 6,852,321	\$ 1,713	\$ 53,770	\$ 26,919	\$ 26,851	
Colquitt	17	\$ 2,208,879	\$ 552	\$ 28,651	\$ 15,201	\$ 13,451	
Columbia	298	\$ 8,033,846	\$ 2,008	\$ 61,636	\$ 27,112	\$ 34,524	
Cook	10	\$ 2,226,191	\$ 557	\$ 21,294	\$ 10,647	\$ 10,647	
Coweta	24	\$ 1,896,977	\$ 474	\$ 13,041	\$ 7,921	\$ 5,120	
Crawford	69	\$ 11,044,423	\$ 2,761	\$ 138,387	\$ 46,539	\$ 91,847	
Crisp	2	\$ 216,355	\$ 54	\$ 2,326	\$ 1,168	\$ 1,158	
Dade	-	\$ -	\$ -	\$ -		\$ -	
Dawson	-	\$ -	\$ -	\$ -		\$ -	
Decatur	122	\$ 25,326,033	\$ 6,332	\$ 216,791	\$ 217,056	\$ (265)	
DeKalb	-	\$ -	\$ -	\$ -		\$ -	
Dodge	64	\$ 5,753,721	\$ 1,438	\$ 57,537	\$ 28,523	\$ 29,014	
Dooly	43	\$ 3,299,824	\$ 825	\$ 59,034	\$ 29,251	\$ 29,782	
Dougherty	33	\$ 10,468,633	\$ 2,617	\$ 124,514	\$ 60,015	\$ 64,499	
Douglas	-	\$ -	\$ -	\$ -		\$ -	

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ 10,415	\$ 5,635	\$ 4,780	\$ 18,365	\$ 9,838	\$ 8,527
	\$ 21,723	\$ 10,138	\$ 11,585	\$ 33,493	\$ 15,477	\$ 18,017
	\$ 50,889	\$ 26,510	\$ 24,379	\$ 94,853	\$ 48,317	\$ 46,536
	\$ 41,406	\$ 17,132	\$ 24,274	\$ 51,773	\$ 21,289	\$ 30,484
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 58,594	\$ 14,216	\$ 44,378	\$ 133,669	\$ 32,136	\$ 101,533
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 86,947	\$ 35,641	\$ 51,306	\$ 149,094	\$ 60,548	\$ 88,546
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 104,251	\$ 52,192	\$ 52,059	\$ 159,734	\$ 79,111	\$ 80,623
	\$ 18,694	\$ 9,918	\$ 8,776	\$ 47,897	\$ 25,118	\$ 22,779
	\$ 137,298	\$ 72,375	\$ 64,923	\$ 200,942	\$ 99,487	\$ 101,454
	\$ 35,953	\$ 17,977	\$ 17,977	\$ 57,804	\$ 28,623	\$ 29,180
	\$ 35,265	\$ 18,936	\$ 16,329	\$ 48,780	\$ 26,857	\$ 21,923
	\$ 149,100	\$ 50,142	\$ 98,958	\$ 290,248	\$ 96,682	\$ 193,566
	\$ 3,559	\$ 1,787	\$ 1,772	\$ 5,939	\$ 2,955	\$ 2,984
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 328,985	\$ 330,454	\$ (1,469)	\$ 552,108	\$ 547,510	\$ 4,598
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 69,045	\$ 34,227	\$ 34,818	\$ 128,020	\$ 62,750	\$ 65,270
	\$ 55,906	\$ 27,701	\$ 28,205	\$ 115,765	\$ 56,953	\$ 58,812
	\$ 193,094	\$ 93,070	\$ 100,024	\$ 320,225	\$ 153,085	\$ 167,140
	\$ -		\$ -	\$ -	\$ -	\$ -

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County		
				Tax Shift	FLPA Grant	Net Tax Shift
Early	272	\$ 27,705,653	\$ 6,926	\$ 317,217	\$ 304,176	\$ 13,041
Echols	37	\$ 1,998,272	\$ 500	\$ 29,974	\$ 15,415	\$ 14,559
Effingham	36	\$ 10,947,259	\$ 2,737	\$ 93,687	\$ 11,747	\$ 81,940
Elbert	17	\$ 4,428,297	\$ 1,107	\$ 42,760	\$ 21,138	\$ 21,621
Emanuel	68	\$ 5,404,878	\$ 1,351	\$ 59,292	\$ 35,189	\$ 24,102
Evans	8	\$ 847,756	\$ 212	\$ 7,079	\$ 3,588	\$ 3,491
Fannin	-	\$ -	\$ -	\$ -		\$ -
Fayette	-	\$ -	\$ -	\$ -		\$ -
Floyd	18	\$ 1,015,412	\$ 254	\$ 8,902	\$ 4,401	\$ 4,501
Forsyth	-	\$ -	\$ -	\$ -		\$ -
Franklin	-	\$ -	\$ -	\$ -		\$ -
Fulton	32	\$ 10,207,440	\$ 2,552	\$ 104,943	\$ 69,541	\$ 35,402
Gilmer	1	\$ 1,373,820	\$ 343	\$ 7,938	\$ 1,180	\$ 6,758
Glascocock	33	\$ 4,808,478	\$ 1,202	\$ 69,194	\$ 51,073	\$ 18,121
Glynn	62	\$ 16,930,440	\$ 4,233	\$ 96,046	\$ 20,008	\$ 76,038
Gordon	7	\$ 2,939,253	\$ 735	\$ 26,215	\$ 8,672	\$ 17,543
Grady	48	\$ 14,156,300	\$ 3,539	\$ 148,641	\$ 74,550	\$ 74,092
Greene	65	\$ 14,803,174	\$ 3,701	\$ 74,460	\$ 36,169	\$ 38,291
Gwinnett	-	\$ -	\$ -	\$ -		\$ -
Habersham	1	\$ 681,388	\$ 170	\$ 5,724	\$ 2,862	\$ 2,862
Hall	-	\$ -	\$ -	\$ -		\$ -
Hancock	124	\$ 13,897,883	\$ 3,474	\$ 236,959	\$ 35,024	\$ 201,935
Haralson	7	\$ 1,892,459	\$ 473	\$ 20,855	\$ 11,042	\$ 9,813
Harris	89	\$ 26,000,666	\$ 6,500	\$ 159,644	\$ 82,316	\$ 77,328

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ 415,585	\$ 381,319	\$ 34,266	\$ 739,728	\$ 685,495	\$ 54,233
	\$ 39,836	\$ 16,235	\$ 23,601	\$ 70,310	\$ 31,650	\$ 38,660
	\$ 167,854	\$ 21,050	\$ 146,804	\$ 264,278	\$ 32,797	\$ 231,481
	\$ 70,835	\$ 35,018	\$ 35,817	\$ 114,702	\$ 56,156	\$ 58,546
	\$ 75,668	\$ 44,909	\$ 30,759	\$ 136,311	\$ 80,098	\$ 56,213
	\$ 10,173	\$ 5,157	\$ 5,016	\$ 17,464	\$ 8,745	\$ 8,719
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 18,874	\$ 9,330	\$ 9,544	\$ 28,030	\$ 13,731	\$ 14,299
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 188,858	\$ 96,890	\$ 91,968	\$ 296,353	\$ 166,431	\$ 129,922
	\$ 22,325	\$ 3,317	\$ 19,008	\$ 30,606	\$ 4,497	\$ 26,109
	\$ 61,981	\$ 45,827	\$ 16,154	\$ 132,377	\$ 96,901	\$ 35,476
	\$ 257,851	\$ 53,699	\$ 204,152	\$ 358,130	\$ 73,707	\$ 284,423
	\$ 45,885	\$ 15,179	\$ 30,706	\$ 72,835	\$ 23,851	\$ 48,985
	\$ 182,616	\$ 91,589	\$ 91,027	\$ 334,796	\$ 166,139	\$ 168,657
	\$ 151,052	\$ 73,374	\$ 77,678	\$ 229,213	\$ 109,543	\$ 119,670
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 9,097	\$ 4,548	\$ 4,549	\$ 14,991	\$ 7,410	\$ 7,581
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 183,438	\$ 29,902	\$ 153,536	\$ 423,871	\$ 64,926	\$ 358,944
	\$ 31,850	\$ 16,864	\$ 14,986	\$ 53,178	\$ 27,906	\$ 25,272
	\$ 443,571	\$ 220,000	\$ 223,571	\$ 609,715	\$ 302,316	\$ 307,400

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County		
				Tax Shift	FLPA Grant	Net Tax Shift
Hart	-	\$ -	\$ -	\$ -		\$ -
Heard	33	\$ 4,863,869	\$ 1,216	\$ 33,755	\$ 18,759	\$ 14,996
Henry	-	\$ -	\$ -	\$ -		\$ -
Houston	17	\$ 3,791,600	\$ 948	\$ 37,726	\$ 19,001	\$ 18,725
Irwin	8	\$ 739,319	\$ 185	\$ 9,150	\$ 4,566	\$ 4,584
Jackson	-	\$ -	\$ -	\$ -		\$ -
Jasper	48	\$ 14,501,182	\$ 3,625	\$ 202,727	\$ 212,978	\$ (10,252)
Jeff Davis	61	\$ 5,062,145	\$ 1,266	\$ 65,200	\$ 11,194	\$ 54,007
Jefferson	79	\$ 11,152,197	\$ 2,788	\$ 142,191	\$ 71,795	\$ 70,395
Jenkins	67	\$ 8,909,239	\$ 2,227	\$ 95,284	\$ 47,411	\$ 47,874
Johnson	20	\$ 1,826,380	\$ 457	\$ 26,775	\$ 13,271	\$ 13,504
Jones	81	\$ 16,062,969	\$ 4,016	\$ 213,798	\$ 11,132	\$ 202,666
Lamar	17	\$ 2,060,610	\$ 515	\$ 18,426	\$ 11,133	\$ 7,293
Lanier	26	\$ 6,044,642	\$ 1,511	\$ 85,109	\$ 50,006	\$ 35,103
Laurens	22	\$ 1,863,970	\$ 466	\$ 11,743	\$ 5,735	\$ 6,008
Lee	39	\$ 11,270,202	\$ 2,818	\$ 143,875	\$ 72,219	\$ 71,656
Liberty	11	\$ 6,405,734	\$ 1,601	\$ 76,741	\$ 41,392	\$ 35,349
Lincoln	21	\$ 966,578	\$ 242	\$ 9,376	\$ 4,431	\$ 4,945
Long	28	\$ 5,445,194	\$ 1,361	\$ 85,544	\$ 43,470	\$ 42,074
Lowndes	35	\$ 12,507,740	\$ 3,127	\$ 91,432	\$ 48,028	\$ 43,404
Lumpkin	1	\$ 2,668,939	\$ 667	\$ 18,648	\$ 11,391	\$ 7,257
Macon	37	\$ 6,718,733	\$ 1,680	\$ 72,092	\$ 30,641	\$ 41,451
Madison	2	\$ 419,736	\$ 105	\$ 4,683	\$ 2,342	\$ 2,342
Marion	108	\$ 18,245,690	\$ 4,561	\$ 124,673	\$ 96,824	\$ 27,849

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 74,271	\$ 41,276	\$ 32,995	\$ 109,242	\$ 60,035	\$ 49,208
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 50,580	\$ 25,475	\$ 25,105	\$ 89,254	\$ 44,477	\$ 44,778
	\$ 11,600	\$ 5,788	\$ 5,812	\$ 20,935	\$ 10,354	\$ 10,581
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 251,305	\$ 239,355	\$ 11,950	\$ 457,657	\$ 452,333	\$ 5,324
	\$ 64,542	\$ 11,081	\$ 53,461	\$ 131,008	\$ 22,274	\$ 108,734
	\$ 153,499	\$ 77,505	\$ 75,994	\$ 298,478	\$ 149,300	\$ 149,178
	\$ 114,938	\$ 57,190	\$ 57,748	\$ 212,449	\$ 104,601	\$ 107,849
	\$ 25,637	\$ 12,707	\$ 12,930	\$ 52,869	\$ 25,978	\$ 26,891
	\$ 285,728	\$ 13,382	\$ 272,346	\$ 503,542	\$ 24,513	\$ 479,029
	\$ 32,558	\$ 19,671	\$ 12,887	\$ 51,499	\$ 30,804	\$ 20,695
	\$ 103,726	\$ 60,945	\$ 42,781	\$ 190,346	\$ 110,950	\$ 79,395
	\$ 29,824	\$ 14,566	\$ 15,258	\$ 42,033	\$ 20,302	\$ 21,732
	\$ 173,561	\$ 84,858	\$ 88,703	\$ 320,254	\$ 157,077	\$ 163,177
	\$ 99,289	\$ 53,554	\$ 45,735	\$ 177,631	\$ 94,945	\$ 82,686
	\$ 16,027	\$ 6,941	\$ 9,086	\$ 25,645	\$ 11,372	\$ 14,273
	\$ 73,510	\$ 37,355	\$ 36,155	\$ 160,415	\$ 80,825	\$ 79,590
	\$ 183,864	\$ 73,851	\$ 110,013	\$ 278,423	\$ 121,878	\$ 156,544
	\$ 34,162	\$ 20,869	\$ 13,293	\$ 53,477	\$ 32,260	\$ 21,217
	\$ 120,937	\$ 51,402	\$ 69,535	\$ 194,709	\$ 82,043	\$ 112,666
	\$ 7,478	\$ 3,566	\$ 3,912	\$ 12,266	\$ 5,907	\$ 6,359
	\$ 296,565	\$ 206,537	\$ 90,028	\$ 425,799	\$ 303,361	\$ 122,438

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			
				Tax Shift	FLPA Grant	Net Tax Shift	
McDuffie	48	\$ 6,950,508	\$ 1,738	\$ 54,214	\$ 28,015	\$ 26,199	
McIntosh	3	\$ 551,249	\$ 138	\$ 6,885	\$ 3,443	\$ 3,443	
Meriwether	46	\$ 15,313,918	\$ 3,828	\$ 188,162	\$ 42,496	\$ 145,666	
Miller	36	\$ 2,717,607	\$ 679	\$ 47,558	\$ 24,323	\$ 23,235	
Mitchell	37	\$ 3,562,635	\$ 891	\$ 65,335	\$ 34,107	\$ 31,229	
Monroe	71	\$ 27,126,889	\$ 6,782	\$ 255,834	\$ 130,661	\$ 125,173	
Montgomery	10	\$ 891,792	\$ 223	\$ 10,564	\$ 5,286	\$ 5,278	
Morgan	72	\$ 34,017,600	\$ 8,504	\$ 285,748	\$ 248,577	\$ 37,171	
Murray	3	\$ 1,628,542	\$ 407	\$ 9,446	\$ 4,055	\$ 5,390	
Muscogee	1	\$ 31,990	\$ 8	\$ 226	\$ 96	\$ 130	
Newton	2	\$ 864,360	\$ 216	\$ 9,430	\$ 6,898	\$ 2,532	
Oconee	2	\$ 143,405	\$ 36	\$ 959	\$ 569	\$ 389	
Oglethorpe	49	\$ 5,988,433	\$ 1,497	\$ 45,883	\$ 23,454	\$ 22,429	
Paulding	2	\$ 2,312,556	\$ 578	\$ 21,900	\$ 16,096	\$ 5,804	
Peach	7	\$ 737,728	\$ 184	\$ 10,000	\$ 4,479	\$ 5,521	
Pickens	10	\$ 4,573,844	\$ 1,143	\$ 28,632	\$ 14,316	\$ 14,316	
Pierce	1	\$ 87,374	\$ 22	\$ 712	\$ 335	\$ 377	
Pike	11	\$ 1,797,121	\$ 449	\$ 23,118	\$ 14,810	\$ 8,308	
Polk	-	\$ -	\$ -	\$ -		\$ -	
Pulaski	11	\$ 650,033	\$ 163	\$ 8,907	\$ 4,511	\$ 4,396	
Putnam	29	\$ 6,092,204	\$ 1,523	\$ 32,898	\$ 14,358	\$ 18,539	
Quitman	98	\$ 18,874,737	\$ 4,719	\$ 234,745	\$ 206,268	\$ 28,477	
Rabun	-	\$ -	\$ -	\$ -		\$ -	
Randolph	82	\$ 7,373,753	\$ 1,843	\$ 101,352	\$ 72,963	\$ 28,390	

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ 119,479	\$ 61,740	\$ 57,739	\$ 175,431	\$ 89,755	\$ 85,676
	\$ 8,645	\$ 4,323	\$ 4,322	\$ 15,668	\$ 7,765	\$ 7,903
	\$ 277,243	\$ 58,790	\$ 218,453	\$ 469,233	\$ 101,286	\$ 367,947
	\$ 44,134	\$ 21,641	\$ 22,493	\$ 92,371	\$ 45,964	\$ 46,407
	\$ 49,820	\$ 26,007	\$ 23,813	\$ 116,046	\$ 60,114	\$ 55,932
	\$ 378,420	\$ 193,269	\$ 185,151	\$ 641,036	\$ 323,930	\$ 317,106
	\$ 10,791	\$ 5,400	\$ 5,391	\$ 21,578	\$ 10,686	\$ 10,892
	\$ 467,504	\$ 407,595	\$ 59,909	\$ 761,756	\$ 656,172	\$ 105,584
	\$ 25,242	\$ 10,837	\$ 14,405	\$ 35,095	\$ 14,893	\$ 20,202
	\$ 748	\$ 374	\$ 374	\$ 982	\$ 469	\$ 513
	\$ 18,152	\$ 12,645	\$ 5,507	\$ 27,798	\$ 19,543	\$ 8,256
	\$ 2,510	\$ 1,405	\$ 1,105	\$ 3,505	\$ 1,975	\$ 1,530
	\$ 116,116	\$ 54,793	\$ 61,323	\$ 163,496	\$ 78,247	\$ 85,249
	\$ 50,580	\$ 40,047	\$ 10,533	\$ 73,058	\$ 56,143	\$ 16,915
	\$ 12,541	\$ 5,618	\$ 6,923	\$ 22,725	\$ 10,097	\$ 12,628
	\$ 73,044	\$ 36,522	\$ 36,522	\$ 102,819	\$ 50,838	\$ 51,981
	\$ 1,354	\$ 637	\$ 717	\$ 2,088	\$ 972	\$ 1,116
	\$ 28,718	\$ 15,615	\$ 13,103	\$ 52,285	\$ 30,425	\$ 21,860
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 8,684	\$ 4,398	\$ 4,286	\$ 17,754	\$ 8,909	\$ 8,845
	\$ 67,928	\$ 29,647	\$ 38,281	\$ 102,349	\$ 44,006	\$ 58,343
	\$ 297,277	\$ 229,440	\$ 67,837	\$ 536,741	\$ 435,708	\$ 101,033
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 131,105	\$ 84,049	\$ 47,056	\$ 234,300	\$ 157,011	\$ 77,289

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County			
				Tax Shift	FLPA Grant	Net Tax Shift	
Richmond	4	\$ 1,676,868	\$ 419	\$ 13,509	\$ 4,559	\$ 8,949	
Rockdale	-	\$ -	\$ -	\$ -		\$ -	
Schley	40	\$ 6,470,049	\$ 1,618	\$ 85,728	\$ 1,581	\$ 84,147	
Screven	119	\$ 13,547,045	\$ 3,387	\$ 161,698	\$ 96,517	\$ 65,180	
Seminole	18	\$ 8,654,617	\$ 2,164	\$ 116,145	\$ 66,094	\$ 50,051	
Spalding	1	\$ 90,355	\$ 23	\$ 1,338	\$ 669	\$ 669	
Stephens	-	\$ -	\$ -	\$ -		\$ -	
Stewart	177	\$ 11,033,653	\$ 2,758	\$ 140,569	\$ 113,367	\$ 27,202	
Sumter	67	\$ 7,688,293	\$ 1,922	\$ 90,645	\$ 44,113	\$ 46,532	
Talbot	144	\$ 21,675,434	\$ 5,419	\$ 347,891	\$ 80,310	\$ 267,581	
Taliaferro	83	\$ 11,841,617	\$ 2,960	\$ 253,076	\$ 257,836	\$ (4,760)	
Tattnall	4	\$ 600,289	\$ 150	\$ 7,812	\$ 3,898	\$ 3,914	
Taylor	67	\$ 8,064,068	\$ 2,016	\$ 66,045	\$ 49,451	\$ 16,594	
Telfair	66	\$ 4,389,723	\$ 1,097	\$ 57,940	\$ 37,516	\$ 20,424	
Terrell	44	\$ 2,362,036	\$ 591	\$ 34,958	\$ 17,645	\$ 17,313	
Thomas	40	\$ 40,196,800	\$ 10,049	\$ 224,981	\$ 122,522	\$ 102,459	
Tift	2	\$ 129,950	\$ 32	\$ 1,350	\$ 674	\$ 676	
Toombs	24	\$ 74,793	\$ 19	\$ 719	\$ 341	\$ 377	
Towns	-	\$ -	\$ -	\$ -		\$ -	
Treutlen	19	\$ 2,442,285	\$ 611	\$ 30,179	\$ 14,941	\$ 15,238	
Troup	51	\$ 12,311,531	\$ 3,078	\$ 130,010	\$ 71,766	\$ 58,244	
Turner	64	\$ 4,062,022	\$ 1,016	\$ 65,070	\$ 32,356	\$ 32,714	
Twiggs	79	\$ 9,657,859	\$ 2,414	\$ 160,320	\$ 5,064	\$ 155,257	
Union	-	\$ -	\$ -	\$ -		\$ -	

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ 32,045	\$ 9,859	\$ 22,186	\$ 45,973	\$ 14,418	\$ 31,555
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 123,643	\$ 1,991	\$ 121,652	\$ 210,989	\$ 3,572	\$ 207,417
	\$ 176,139	\$ 105,750	\$ 70,389	\$ 341,224	\$ 202,267	\$ 138,957
	\$ 142,879	\$ 82,121	\$ 60,758	\$ 261,188	\$ 148,215	\$ 112,973
	\$ 1,699	\$ 849	\$ 850	\$ 3,060	\$ 1,518	\$ 1,542
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 137,446	\$ 111,053	\$ 26,393	\$ 280,773	\$ 224,420	\$ 56,353
	\$ 134,799	\$ 65,600	\$ 69,199	\$ 227,366	\$ 109,713	\$ 117,653
	\$ 283,515	\$ 65,969	\$ 217,546	\$ 636,825	\$ 146,279	\$ 490,546
	\$ 213,149	\$ 217,655	\$ (4,506)	\$ 469,185	\$ 475,491	\$ (6,306)
	\$ 8,102	\$ 4,043	\$ 4,059	\$ 16,064	\$ 7,941	\$ 8,123
	\$ 109,510	\$ 72,295	\$ 37,215	\$ 177,571	\$ 121,746	\$ 55,825
	\$ 70,192	\$ 45,449	\$ 24,743	\$ 129,229	\$ 82,964	\$ 46,265
	\$ 38,936	\$ 19,652	\$ 19,284	\$ 74,485	\$ 37,297	\$ 37,188
	\$ 489,195	\$ 359,119	\$ 130,076	\$ 724,225	\$ 481,642	\$ 242,584
	\$ 1,945	\$ 971	\$ 974	\$ 3,327	\$ 1,645	\$ 1,682
	\$ 861	\$ 409	\$ 452	\$ 1,599	\$ 751	\$ 848
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 29,307	\$ 14,510	\$ 14,797	\$ 60,097	\$ 29,451	\$ 30,646
	\$ 232,072	\$ 128,104	\$ 103,968	\$ 365,160	\$ 199,870	\$ 165,290
	\$ 56,868	\$ 28,278	\$ 28,590	\$ 122,954	\$ 60,634	\$ 62,320
	\$ 150,663	\$ 4,758	\$ 145,905	\$ 313,397	\$ 9,822	\$ 303,575
	\$ -		\$ -	\$ -	\$ -	\$ -

Table 14 Continued

Forest Land Conservation Use Valuation Assessment

County	Parcel Count	Assessed Value Eliminated	State Tax Shift	County		
				Tax Shift	FLPA Grant	Net Tax Shift
Upson	83	\$ 11,335,020	\$ 2,834	\$ 144,181	\$ 74,008	\$ 70,173
Walker	-	\$ -	\$ -	\$ -		\$ -
Walton	-	\$ -	\$ -	\$ -		\$ -
Ware	5	\$ 115,382	\$ 29	\$ 1,909	\$ 1,139	\$ 770
Warren	119	\$ 11,031,067	\$ 2,758	\$ 135,131	\$ 106,590	\$ 28,540
Washington	104	\$ 16,439,816	\$ 4,110	\$ 138,423	\$ 67,932	\$ 70,491
Wayne	57	\$ 21,593,323	\$ 5,398	\$ 312,455	\$ 145,004	\$ 167,452
Webster	59	\$ 7,710,506	\$ 1,928	\$ 84,091	\$ 71,460	\$ 12,631
Wheeler	53	\$ 4,050,759	\$ 1,013	\$ 66,210	\$ 36,920	\$ 29,290
White	-	\$ -	\$ -	\$ -		\$ -
Whitfield	1	\$ 771,332	\$ 193	\$ 3,904	\$ 2,751	\$ 1,153
Wilcox	22	\$ 891,224	\$ 223	\$ 16,265	\$ 8,310	\$ 7,955
Wilkes	127	\$ 14,422,016	\$ 3,606	\$ 121,799	\$ 62,808	\$ 58,992
Wilkinson	41	\$ 5,072,361	\$ 1,268	\$ 63,100	\$ 22,285	\$ 40,815
Worth	19	\$ 17,366,669	\$ 4,342	\$ 178,217	\$ 6,658	\$ 171,558
Total	5,423	\$ 950,389,435	\$ 237,598	\$ 10,179,505	\$ 5,658,854	\$ 4,520,652

	School			Total Tax Shift	Total FLPA Grant	Net Tax Shift
	Tax Shift	FLPA Grant	Net Tax Shift			
	\$ 162,091	\$ 83,201	\$ 78,890	\$ 309,106	\$ 157,209	\$ 151,897
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 1,738	\$ 1,037	\$ 701	\$ 3,676	\$ 2,176	\$ 1,500
	\$ 214,003	\$ 151,777	\$ 62,226	\$ 351,892	\$ 258,367	\$ 93,525
	\$ 268,939	\$ 120,390	\$ 148,549	\$ 411,472	\$ 188,323	\$ 223,150
	\$ 356,290	\$ 189,686	\$ 166,604	\$ 674,143	\$ 334,690	\$ 339,453
	\$ 134,070	\$ 97,600	\$ 36,470	\$ 220,089	\$ 169,060	\$ 51,029
	\$ 62,787	\$ 35,426	\$ 27,361	\$ 130,010	\$ 72,346	\$ 57,664
	\$ -		\$ -	\$ -	\$ -	\$ -
	\$ 11,382	\$ 8,020	\$ 3,362	\$ 15,479	\$ 10,771	\$ 4,708
	\$ 13,466	\$ 6,880	\$ 6,586	\$ 29,954	\$ 15,189	\$ 14,764
	\$ 241,569	\$ 125,738	\$ 115,831	\$ 366,974	\$ 188,546	\$ 178,428
	\$ 99,723	\$ 35,219	\$ 64,504	\$ 164,091	\$ 57,505	\$ 106,587
	\$ 247,475	\$ 9,246	\$ 238,229	\$ 430,034	\$ 15,904	\$ 414,130
	\$ 14,461,927	\$ 8,014,118	\$ 6,447,809	\$ 24,879,030	\$ 13,672,971	\$ 11,206,059



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 2003.

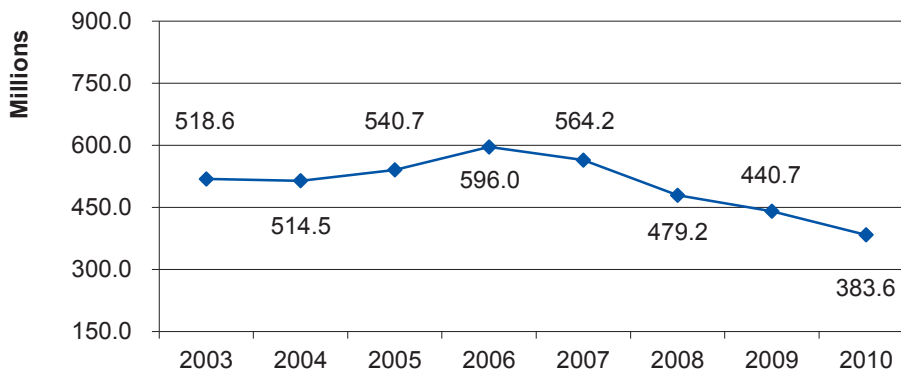


Figure 22: County and School Revenue from Timber

Shows the trend in value and revenue since 2003.

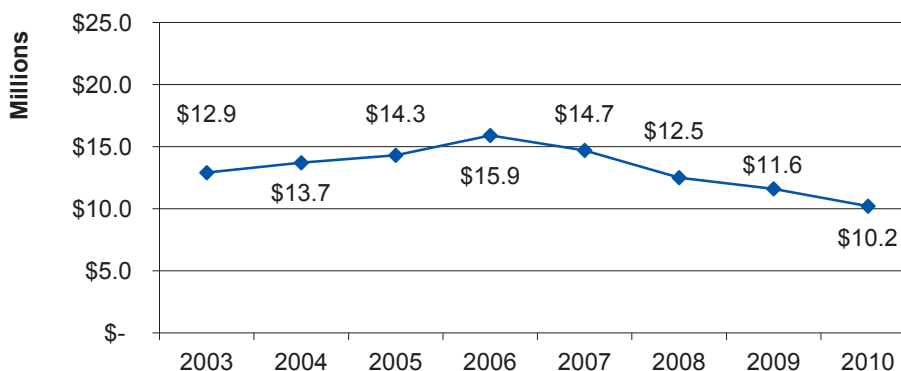


Table 15: 2009 Timber Revenue Reported on 2010 Tax Digests shows the timber revenue for 2009 which was reported on the 2010 tax digest.

2009 Timber Revenue Reported on 2010 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Appling	15,759	\$ 7,829,075	\$ 1,957	\$ 101,387	\$ 117,436	\$ 220,780
Atkinson	12,068	\$ 4,909,745	\$ 1,227	\$ 85,238	\$ 72,718	\$ 159,183
Bacon	13,507	\$ 3,362,722	\$ 841	\$ 47,037	\$ 48,759	\$ 96,637
Baker	52,984	\$ 681,390	\$ 170	\$ 5,192	\$ 10,139	\$ 15,501
Baldwin	7,839	\$ 917,299	\$ 229	\$ 7,925	\$ 14,741	\$ 22,895
Banks	299	\$ 194,590	\$ 49	\$ 1,747	\$ 2,577	\$ 4,373
Barrow	165	\$ 63,479	\$ 16	\$ 657	\$ 1,174	\$ 1,847
Bartow	34,221	\$ 1,201,157	\$ 300	\$ 9,347	\$ 20,746	\$ 30,393
Ben Hill	16,040	\$ 2,346,763	\$ 587	\$ 32,057	\$ 36,365	\$ 69,009
Berrien	8,314	\$ 2,322,053	\$ 581	\$ 41,797	\$ 32,509	\$ 74,887
Bibb	-	\$ 222,600	\$ 56	\$ 2,227	\$ 3,995	\$ 6,278
Bleckley	4,508	\$ 2,217,757	\$ 554	\$ 31,164	\$ 25,504	\$ 57,222
Brantley	12,600	\$ 4,653,769	\$ 1,163	\$ 95,170	\$ 60,499	\$ 156,832
Brooks	5,020	\$ 2,731,109	\$ 683	\$ 26,899	\$ 40,967	\$ 68,549
Bryan	7,820	\$ 4,249,553	\$ 1,062	\$ 33,558	\$ 66,025	\$ 100,645
Bulloch	16,872	\$ 6,388,609	\$ 1,597	\$ 66,697	\$ 63,567	\$ 131,861
Burke	48,529	\$ 7,049,638	\$ 1,762	\$ 44,159	\$ 96,933	\$ 142,854
Butts	4,490	\$ 753,492	\$ 188	\$ 12,161	\$ 15,070	\$ 27,419
Calhoun	3,267	\$ 681,355	\$ 170	\$ 8,319	\$ 11,880	\$ 20,369
Camden	200,515	\$ 3,805,404	\$ 951	\$ 44,524	\$ 57,081	\$ 102,556
Candler	2,654	\$ 1,576,962	\$ 394	\$ 15,893	\$ 19,532	\$ 35,819
Carroll	15,134	\$ 3,250,973	\$ 813	\$ 27,633	\$ 58,843	\$ 87,289
Catoosa	15	\$ 17,179	\$ 4	\$ 93	\$ 288	\$ 385

Table 15 Continued

2009 Timber Revenue Reported on 2010 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Charlton	17,409	\$ 7,490,404	\$ 1,873	\$ 127,562	\$ 140,445	\$ 269,880
Chatham	1,786	\$ 565,072	\$ 141	\$ 5,954	\$ 7,985	\$ 14,080
Chattahoochee	7,879	\$ 648,117	\$ 162	\$ 5,597	\$ 10,629	\$ 16,388
Chattooga	2,654	\$ 468,448	\$ 117	\$ 5,144	\$ 6,090	\$ 11,351
Cherokee	3,582	\$ 713,006	\$ 178	\$ 3,365	\$ 13,868	\$ 17,411
Clarke	457	\$ 144,314	\$ 36	\$ 1,977	\$ 2,886	\$ 4,899
Clay	85,065	\$ 1,190,714	\$ 298	\$ 18,042	\$ 14,314	\$ 32,654
Clayton	-	\$ -	\$ -	\$ -	\$ -	\$ -
Clinch	36,886	\$ 17,490,603	\$ 4,373	\$ 191,680	\$ 274,288	\$ 470,341
Cobb	-	\$ -	\$ -	\$ -	\$ -	\$ -
Coffee	13,975	\$ 3,567,904	\$ 892	\$ 27,998	\$ 54,282	\$ 83,172
Colquitt	7,123	\$ 1,491,414	\$ 373	\$ 19,345	\$ 12,622	\$ 32,340
Columbia	14,616	\$ 2,421,618	\$ 605	\$ 15,503	\$ 41,385	\$ 57,493
Cook	4,015	\$ 1,259,356	\$ 315	\$ 12,046	\$ 20,339	\$ 32,700
Coweta	6,555	\$ 994,194	\$ 249	\$ 6,824	\$ 18,482	\$ 25,555
Crawford	9,806	\$ 2,319,279	\$ 580	\$ 29,061	\$ 31,310	\$ 60,951
Crisp	571	\$ 310,596	\$ 78	\$ 3,339	\$ 5,109	\$ 8,526
Dade	473	\$ 83,103	\$ 21	\$ 538	\$ 1,074	\$ 1,633
Dawson	1,760	\$ 338,320	\$ 85	\$ 2,753	\$ 4,617	\$ 7,455
Decatur	36,128	\$ 8,718,557	\$ 2,180	\$ 74,631	\$ 113,254	\$ 190,065
Dekalb	-	\$ -	\$ -	\$ -	\$ -	\$ -
Dodge	9,412	\$ 2,661,718	\$ 665	\$ 26,617	\$ 31,941	\$ 59,223
Dooly	10,467	\$ 1,296,824	\$ 324	\$ 23,200	\$ 21,971	\$ 45,495
Dougherty	2,013	\$ 634,551	\$ 159	\$ 7,548	\$ 11,704	\$ 19,411
Douglas	43	\$ 339,100	\$ 85	\$ 3,357	\$ 6,782	\$ 10,224

Table 15 Continued

2009 Timber Revenue Reported on 2010 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Early	8,277	\$ 3,098,854	\$ 775	\$ 35,470	\$ 46,483	\$ 82,728
Echols	11,751	\$ 5,173,265	\$ 1,293	\$ 77,599	\$ 81,712	\$ 160,604
Effingham	25,976	\$ 6,797,491	\$ 1,699	\$ 58,173	\$ 104,226	\$ 164,098
Elbert	15,601	\$ 1,837,784	\$ 459	\$ 17,746	\$ 29,397	\$ 47,602
Emanuel	47,801	\$ 6,999,225	\$ 1,750	\$ 76,781	\$ 97,989	\$ 176,520
Evans	5,274	\$ 1,725,741	\$ 431	\$ 14,410	\$ 20,709	\$ 35,550
Fannin	2,853	\$ 33,063	\$ 8	\$ 171	\$ 427	\$ 606
Fayette	-	\$ 83,235	\$ 21	\$ 532	\$ 1,665	\$ 2,218
Floyd	8,722	\$ 2,727,598	\$ 682	\$ 23,913	\$ 50,303	\$ 74,898
Forsyth	-	\$ 42,997	\$ 11	\$ 204	\$ 662	\$ 877
Franklin	168	\$ 197,152	\$ 49	\$ 1,604	\$ 2,931	\$ 4,584
Fulton	1,556	\$ 285,646	\$ 71	\$ 2,936	\$ 5,285	\$ 8,292
Gilmer	90	\$ 463,257	\$ 116	\$ 2,677	\$ 7,528	\$ 10,321
Glascocok	7,228	\$ 1,033,433	\$ 258	\$ 14,871	\$ 13,321	\$ 28,450
Glynn	12,074	\$ 7,597,720	\$ 1,899	\$ 43,102	\$ 115,713	\$ 160,714
Gordon	134,350	\$ 956,436	\$ 239	\$ 8,530	\$ 14,931	\$ 23,700
Grady	35,720	\$ 1,153,640	\$ 288	\$ 12,113	\$ 14,882	\$ 27,283
Greene	22,692	\$ 3,861,682	\$ 965	\$ 19,424	\$ 39,405	\$ 59,794
Gwinnett	-	\$ 34,850	\$ 9	\$ 411	\$ -	\$ 420
Habersham	-	\$ -	\$ -	\$ -	\$ -	\$ -
Hall	648	\$ 198,718	\$ 50	\$ 1,242	\$ 3,263	\$ 4,555
Hancock	22,500	\$ 3,371,898	\$ 843	\$ 52,130	\$ 44,506	\$ 97,479
Haralson	10,786	\$ 2,440,801	\$ 610	\$ 26,898	\$ 41,079	\$ 68,587
Harris	10,193	\$ 3,135,931	\$ 784	\$ 19,255	\$ 51,461	\$ 71,500
Hart	1,746	\$ 451,103	\$ 113	\$ 1,924	\$ 6,195	\$ 8,232

Table 15 Continued

2009 Timber Revenue Reported on 2010 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Heard	9,592	\$ 2,285,587	\$ 571	\$ 15,862	\$ 34,901	\$ 51,334
Henry	241	\$ 188,636	\$ 47	\$ 2,097	\$ 3,773	\$ 5,917
Houston	6,575	\$ 2,389,357	\$ 597	\$ 23,774	\$ 31,874	\$ 56,245
Irwin	953	\$ 1,337,866	\$ 334	\$ 16,557	\$ 20,991	\$ 37,882
Jackson	1,378	\$ 569,612	\$ 142	\$ 5,062	\$ 8,277	\$ 13,481
Jasper	7,534	\$ 1,724,705	\$ 431	\$ 24,111	\$ 28,337	\$ 52,879
Jeff Davis	18,602	\$ 2,884,393	\$ 721	\$ 37,151	\$ 36,776	\$ 74,648
Jefferson	16,083	\$ 2,771,204	\$ 693	\$ 35,333	\$ 38,143	\$ 74,169
Jenkins	21,324	\$ 3,783,361	\$ 946	\$ 40,463	\$ 48,809	\$ 90,218
Johnson	15,264	\$ 2,056,158	\$ 514	\$ 30,143	\$ 28,862	\$ 59,519
Jones	15,067	\$ 3,360,984	\$ 840	\$ 44,735	\$ 53,776	\$ 99,351
Lamar	1,690	\$ 381,145	\$ 95	\$ 3,408	\$ 6,022	\$ 9,525
Lanier	2,882	\$ 1,180,291	\$ 295	\$ 16,618	\$ 20,254	\$ 37,167
Laurens	26,383	\$ 9,492,353	\$ 2,373	\$ 59,802	\$ 151,878	\$ 214,053
Lee	999	\$ 764,177	\$ 191	\$ 9,755	\$ 11,463	\$ 21,409
Liberty	11,137	\$ 3,838,584	\$ 960	\$ 45,986	\$ 59,498	\$ 106,444
Lincoln	3,439	\$ 1,603,445	\$ 401	\$ 15,553	\$ 24,366	\$ 40,320
Long	21,209	\$ 5,344,223	\$ 1,336	\$ 83,958	\$ 72,147	\$ 157,441
Lowndes	6,119	\$ 2,831,295	\$ 708	\$ 20,697	\$ 41,362	\$ 62,767
Lumpkin	1,223	\$ 126,609	\$ 32	\$ 885	\$ 1,621	\$ 2,538
Macon	13,968	\$ 2,494,263	\$ 624	\$ 26,763	\$ 44,897	\$ 72,284
Madison	1,418	\$ 182,386	\$ 46	\$ 2,035	\$ 3,099	\$ 5,180
Marion	23,148	\$ 6,017,557	\$ 1,504	\$ 41,118	\$ 87,598	\$ 130,220
McDuffie	9,165	\$ 1,655,459	\$ 414	\$ 12,913	\$ 28,457	\$ 41,784
McIntosh	111,156	\$ 3,686,496	\$ 922	\$ 46,044	\$ 57,815	\$ 104,781

Table 15 Continued

2009 Timber Revenue Reported on 2010 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Meriwether	5,501	\$ 1,789,636	\$ 447	\$ 21,989	\$ 30,420	\$ 52,856
Miller	3,006	\$ 742,316	\$ 186	\$ 12,991	\$ 11,558	\$ 24,735
Mitchell	11,481	\$ 2,199,104	\$ 550	\$ 40,329	\$ 30,752	\$ 71,631
Monroe	51,537	\$ 2,669,854	\$ 667	\$ 25,179	\$ 37,244	\$ 63,090
Montgomery	684,926	\$ 2,166,099	\$ 542	\$ 25,660	\$ 26,210	\$ 52,412
Morgan	12,429	\$ 1,287,106	\$ 322	\$ 10,812	\$ 17,689	\$ 28,823
Murray	8,417	\$ 1,355,851	\$ 339	\$ 7,864	\$ 21,016	\$ 29,219
Muscogee	-	\$ 34,299	\$ 9	\$ 205	\$ 802	\$ 1,016
Newton	499	\$ 354,502	\$ 89	\$ 3,868	\$ 7,090	\$ 11,047
Oconee	2,086	\$ 500,964	\$ 125	\$ 3,361	\$ 8,266	\$ 11,752
Oglethorpe	17,876	\$ 2,870,918	\$ 718	\$ 22,013	\$ 51,389	\$ 74,120
Paulding	844	\$ 414,324	\$ 104	\$ 3,149	\$ 7,834	\$ 11,087
Peach	383	\$ 171,718	\$ 43	\$ 2,328	\$ 2,919	\$ 5,290
Pickens	2,984	\$ 559,776	\$ 140	\$ 3,504	\$ 8,940	\$ 12,584
Pierce	19,051	\$ 4,859,066	\$ 1,215	\$ 39,601	\$ 75,316	\$ 116,132
Pike	1,501	\$ 1,645,184	\$ 411	\$ 21,164	\$ 22,314	\$ 43,889
Polk	53	\$ 861,484	\$ 215	\$ 9,347	\$ 13,163	\$ 22,725
Pulaski	4,367	\$ 1,010,308	\$ 253	\$ 13,844	\$ 13,498	\$ 27,595
Putnam	9,337	\$ 2,020,582	\$ 505	\$ 10,911	\$ 22,529	\$ 33,945
Quitman	9,430	\$ 2,509,359	\$ 627	\$ 31,209	\$ 34,504	\$ 66,340
Rabun	-	\$ -	\$ -	\$ -	\$ -	\$ -
Randolph	27,776	\$ 6,596,715	\$ 1,649	\$ 90,672	\$ 117,290	\$ 209,611
Richmond	3,880	\$ 1,939,775	\$ 485	\$ 15,627	\$ 37,069	\$ 53,181
Rockdale	138	\$ 18,643	\$ 5	\$ 290	\$ 429	\$ 724
Schley	10,302	\$ 2,594,753	\$ 649	\$ 34,380	\$ 43,280	\$ 78,309

Table 15 Continued

2009 Timber Revenue Reported on 2010 Tax Digest

County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Screven	14,237	\$ 8,190,496	\$ 2,048	\$ 97,762	\$ 106,493	\$ 206,303
Seminole	6,859	\$ 1,751,445	\$ 438	\$ 23,504	\$ 28,915	\$ 52,857
Spalding	263	\$ 358,789	\$ 90	\$ 5,313	\$ 6,745	\$ 12,148
Stephens	69	\$ 31,230	\$ 8	\$ 354	\$ 575	\$ 937
Stewart	30,157	\$ 7,965,380	\$ 1,991	\$ 101,479	\$ 99,225	\$ 202,695
Sumter	10,348	\$ 2,783,613	\$ 696	\$ 32,818	\$ 48,805	\$ 82,319
Talbot	10,281	\$ 1,480,042	\$ 370	\$ 23,755	\$ 19,359	\$ 43,484
Taliaferro	11,119	\$ 4,074,940	\$ 1,019	\$ 87,081	\$ 73,349	\$ 161,449
Tattnall	300,542	\$ 4,997,179	\$ 1,249	\$ 65,033	\$ 67,442	\$ 133,724
Taylor	11,183	\$ 2,614,505	\$ 654	\$ 21,413	\$ 35,505	\$ 57,572
Telfair	31,437	\$ 6,869,098	\$ 1,717	\$ 90,665	\$ 109,837	\$ 202,219
Terrell	3,487	\$ 1,086,562	\$ 272	\$ 16,081	\$ 17,911	\$ 34,264
Thomas	39,088	\$ 4,179,945	\$ 1,045	\$ 23,396	\$ 50,855	\$ 75,296
Tift	4,104	\$ 481,164	\$ 120	\$ 4,999	\$ 7,200	\$ 12,319
Toombs	110	\$ 2,051,013	\$ 513	\$ 19,719	\$ 23,615	\$ 43,847
Towns	-	\$ -	\$ -	\$ -	\$ -	\$ -
Treutlen	8,494	\$ 2,079,768	\$ 520	\$ 25,700	\$ 24,957	\$ 51,177
Troup	9,979	\$ 2,021,252	\$ 505	\$ 21,344	\$ 38,101	\$ 59,950
Turner	2,951	\$ 1,788,875	\$ 447	\$ 28,656	\$ 25,044	\$ 54,147
Twiggs	13,366	\$ 4,419,467	\$ 1,105	\$ 73,363	\$ 68,944	\$ 143,412
Union	-	\$ 26,742	\$ 7	\$ 132	\$ 252	\$ 391
Upson	13,671	\$ 1,752,822	\$ 438	\$ 22,296	\$ 25,065	\$ 47,799
Walker	332	\$ 71,949	\$ 18	\$ 354	\$ 1,252	\$ 1,624
Walton	1,612	\$ 364,507	\$ 91	\$ 8,042	\$ 6,780	\$ 14,913
Ware	-	\$ 6,476,322	\$ 1,619	\$ 107,177	\$ 97,540	\$ 206,336

Table 15 Continued

2009 Timber Revenue Reported on 2010 Tax Digest

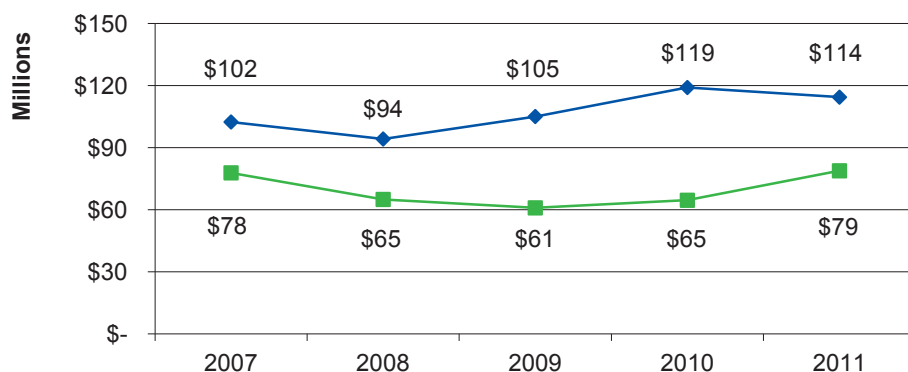
County	Acres	Assessed Value	State Revenue	County Revenue	School Revenue	Total Revenue
Warren	14,781	\$ 2,573,150	\$ 643	\$ 31,521	\$ 44,773	\$ 76,937
Washington	67,948	\$ 4,980,417	\$ 1,245	\$ 41,935	\$ 74,318	\$ 117,498
Wayne	-	\$ 11,270,287	\$ 2,818	\$ 146,176	\$ 185,960	\$ 334,954
Webster	1,838	\$ 981,958	\$ 245	\$ 10,709	\$ 14,619	\$ 25,573
Wheeler	10,028	\$ 3,341,536	\$ 835	\$ 54,617	\$ 51,794	\$ 107,246
White	94	\$ 16,526	\$ 4	\$ 152	\$ 242	\$ 398
Whitfield	697	\$ 1,009,486	\$ 252	\$ 5,109	\$ 14,896	\$ 20,257
Wilcox	15,966	\$ 4,418,565	\$ 1,105	\$ 80,639	\$ 66,765	\$ 148,509
Wilkes	21,401	\$ 5,335,934	\$ 1,334	\$ 45,068	\$ 89,377	\$ 135,779
Wilkinson	3,538	\$ 4,474,933	\$ 1,119	\$ 55,668	\$ 87,977	\$ 144,764
Worth	11,821	\$ 2,905,821	\$ 726	\$ 29,820	\$ 41,408	\$ 71,954
Total	3,047,455	\$ 383,623,605	\$ 95,904	\$ 4,378,048	\$ 5,759,210	\$ 10,233,162



Georgia's Unclaimed Property Program

Georgia's Unclaimed Property Program has 20 dedicated professionals who provide customer service to owners, companies, and local governments. The program annually receives property from corporations, banks, insurance companies, local governments, and state agencies. The property represents uncashed checks, money orders, stocks, bonds, accounts, or safe deposit boxes. Along with the property, the companies are required to furnish reports, which include lost owner information such as name, last known address, account number, or social security number. For fiscal year 2011, the program received over \$114 Million dollars in unclaimed funds with \$78 Million dollars reported with owner information.

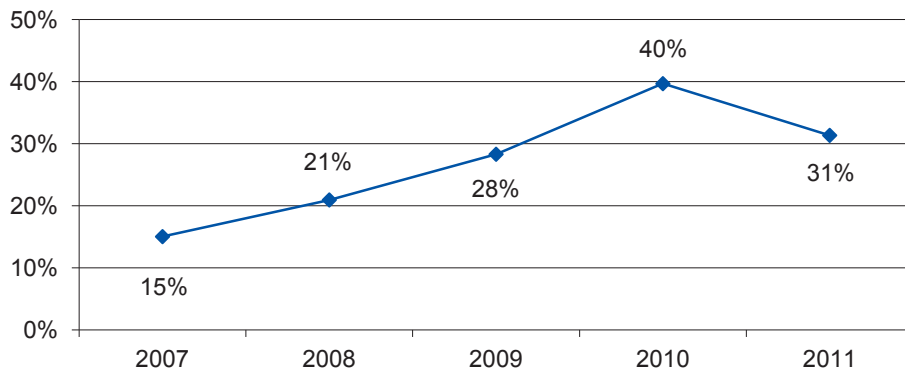
Unclaimed Property Deposit



Once the reports have processed, owner information is made available on the Department of Revenue's website for an owner search. Potential owners may request a claim form (online) and have it mailed to their address or contact a customer service representative who can mail, email, or fax the claim form. Each claim request is researched to determine if other property is available and to identify the rightful owner.

Each year, Georgia's Unclaimed Property Program returns property to rightful owners. Through the claim process, owners and lost property are reunited. For fiscal year 2011, the rate of return was 31%.

Percentage of Paid Claims



Georgia's Unclaimed Property Program is also involved in outreach to locate owners and to local governments. The program actively researches provided owners information and attempts to locate owners to provide them with the opportunity to claim funds. In addition to finding lost owners, the program also provides support to local governments by providing owner lists specific to an area.

The program's customer service representatives are available Monday through Friday from 8:00am to 4:45pm at 404-968-0490. The web address for the online search is located at <https://etax.dor.ga.gov/ptd/ucp/index.aspx>.



FY2010 and FY2011 Table Comparison

Titles	FY2010		FY2011	
	Table (T) / Figure (F)	Page	Table (T) / Figure (F)	Page
Review Year Counties Cited for Deficiencies	T1	8	T1	8
Non-Review Year Counties Assessed Additional State Tax	T2	9	T2	9
Average Level of Assessment	F1	10	F1	9
Average Level of Uniformity	F2	10	F2	10
Average Level of Assessment Bias	F3	11	F3	10
Total Assessed Value	F4	13	F4	12
Average Millage Rate	F5	13	F5	12
Comparison of Total Revenue	F6	14	F6	13
Percentage of Total Revenue by Tax Type	F7	14	F7	13
County Tax Revenue by Property Class	F8	15	F8	14
Five-Year Comparison of County Tax Revenue	F9	15	F9	14
School Tax Revenue by Property Class	F10	16	F10	15
Five-Year Comparison of Total School Tax Revenue	F11	16	F11	15
State Tax Revenue by Property Class	F12	17	F12	16
Five-Year Comparison of State Tax Revenue	F13	17	F13	16
Potential Tax Loss	-	19	-	18
Comparison of Tax Collections for Tax Year 2005	T3	20	N/A	N/A
Comparison of Tax Collections for Tax Year 2006	T4	27	T3	19
Comparison of Tax Collections for Tax Year 2007	T5	34	T4	26
Comparison of Tax Collections for Tax Year 2008	T6	41	T5	33
Comparison of Tax Collections for Tax Year 2009	T7	48	T6	40
Comparison of Tax Collections for Tax Year 2010	N/A	N/A	T7	47
List of Counties Where Performance Reviews Occurred	-	56	-	56
Change in Public Utility Digest Value	F14	58	F14	59
Trend of Average Proposed Public Utility Equalization Ratios	F15	59	F15	59

Titles	FY2010		FY2011	
	Table (T) / Figure (F)	Page	Table (T) / Figure (F)	Page
Number of Public Utility Companies by Year	F16	59	F16	60
Public Utility Proposed Equalization Ratios	T8	60	T8	60
Preferential Agricultural Assessment Fiscal Impact	T9	63	T9	65
Preferential Agricultural Assessment	T10	64	T10	66
Preferential Agricultural Total Tax Dollar	F17	71	F17	73
Preferential Agricultural Assessed Value Eliminated	F18	71	F18	73
Conservation Use Fiscal Impact	T11	73	T11	76
Conservation Use Valuation Assessment	T12	74	T12	77
Conservation Use Revenue Shift	F19	81	F19	84
Conservation Use Assessed Value Eliminated	F20	81	F20	84
Forest Land Conservation Use Fiscal Impact	T13	83	T13	87
Forest Land Conservation Use Valuation Assessment	T14	85	T14	88
Statewide Timber Values	F21	100	F21	104
County and School Revenue from Timber	F22	100	F22	104
Timber Revenue Reported on Tax Digests	T15	101	T15	105
Unclaimed Property Deposit	-	109	-	113
Percentage of Paid Claims	-	109	-	114



Georgia®

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