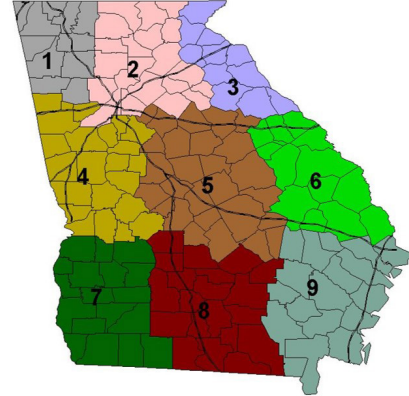


2019 Current Use Values for Georgia Conservation Use (CUVA) Land and Forest Land Protection Act (FLPA) Land

Yanshu Li, Robert L. Izlar, and Benjamin L. Campbell
February 15, 2019

Delineation of regions by Department of Revenue

Pursuant to § 48-2-12, 48-5-7, 48-5-7.4, and 48-5-269, the Georgia Revenue Commissioner has the responsibility of annually determining the values of qualified CUVA and FLPA lands for *ad valorem* tax purposes and publishing rules and regulations to help county tax assessors determine the values of property that qualify for conservation use assessment.



The table below lists the 2019 current use values for agricultural land and timberland under CUVA and timberland under FLPA.

For example, for a piece of CUVA timberland located in Region 1 with Soil Productivity Class of 5, its current use value would be \$601/ac. The assessed value would be \$240.40/ac (40% of assessed value). Assuming a millage rate of 25 mills, the property tax would be \$6.01/ac.

2019 Conservation use land values by land type and productivity class

	Soil Productivity Class								
	1	2	3	4	5	6	7	8	9
Timberland	<i>\$/acre</i>								
Region 1	\$877	\$787	\$715	\$656	\$601	\$557	\$522	\$479	\$437
Region 2	\$1,188	\$1,075	\$970	\$878	\$809	\$760	\$716	\$658	\$597
Region 3	\$1,188	\$1,075	\$970	\$878	\$809	\$740	\$623	\$506	\$424
Region 4	\$857	\$767	\$696	\$638	\$555	\$518	\$450	\$389	\$316
Region 5	\$730	\$676	\$621	\$568	\$513	\$462	\$404	\$350	\$291
Region 6	\$722	\$663	\$605	\$551	\$492	\$436	\$378	\$319	\$260
Region 7	\$773	\$703	\$641	\$575	\$507	\$443	\$378	\$310	\$245
Region 8	\$841	\$762	\$682	\$605	\$526	\$450	\$370	\$293	\$238
Region 9	\$851	\$767	\$696	\$619	\$537	\$464	\$385	\$307	\$238
Agricultural Land	<i>\$/acre</i>								
Region 1	\$1,593	\$1,506	\$1,396	\$1,280	\$1,154	\$1,033	\$917	\$805	\$689
Region 2	\$1,745	\$1,556	\$1,384	\$1,223	\$1,096	\$978	\$877	\$796	\$716
Region 3	\$1,328	\$1,208	\$1,081	\$958	\$835	\$754	\$619	\$518	\$437
Region 4	\$1,089	\$975	\$894	\$799	\$701	\$582	\$504	\$391	\$281
Region 5	\$807	\$702	\$653	\$597	\$533	\$453	\$371	\$293	\$214
Region 6	\$915	\$803	\$736	\$676	\$597	\$497	\$404	\$310	\$218
Region 7	\$1,065	\$965	\$857	\$745	\$639	\$535	\$414	\$314	\$212
Region 8	\$1,075	\$1,016	\$917	\$818	\$719	\$621	\$479	\$389	\$287
Region 9	\$997	\$960	\$862	\$767	\$672	\$575	\$479	\$382	\$287

Source: Georgia Department of Revenue, 2019. [<https://dor.georgia.gov/conservation-use-land-values>]