

2021 Current Use Values for Georgia Conservation Use (CUVA) Land and Forest Land Protection Act (FLPA) Land

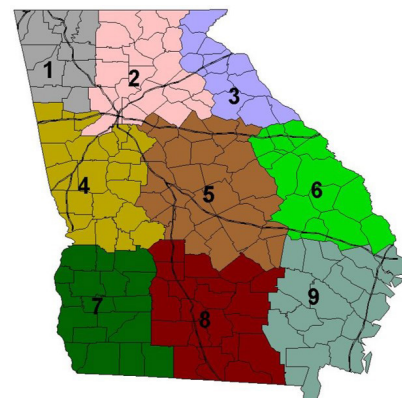
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Pursuant to § 48-2-12, 48-5-7, 48-5-7.4, and 48-5-269, the Georgia Revenue Commissioner has the responsibility of annually determining the values of qualified CUVA and FLPA lands for *ad valorem* tax purposes and publishing rules and regulations to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

The table below lists the 2021 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 \$637/ac. The assessed value would be \$254.80/ac (40% of assessed value). Assuming a millage rate of 25 mills, the property tax would be \$6.37/ac.

Delineation of regions by Department of Revenue



2021 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	\$930	\$834	\$758	\$695	\$637	\$590	\$553	\$507	\$463
Region 2	\$1,259	\$1,140	\$1,028	\$931	\$857	\$805	\$759	\$697	\$632
Region 3	\$1,234	\$1,074	\$969	\$931	\$857	\$784	\$660	\$536	\$449
Region 4	\$908	\$813	\$737	\$676	\$588	\$548	\$476	\$412	\$334
Region 5	\$773	\$716	\$658	\$602	\$543	\$489	\$428	\$370	\$307
Region 6	\$765	\$702	\$641	\$584	\$521	\$462	\$400	\$337	\$275
Region 7	\$819	\$745	\$679	\$609	\$537	\$469	\$400	\$328	\$259
Region 8	\$891	\$807	\$723	\$641	\$557	\$476	\$392	\$310	\$252
Region 9	\$902	\$813	\$737	\$656	\$569	\$491	\$407	\$325	\$252
Agricultural Land	<i>\$/acre</i>								
Region 1	\$1,689	\$1,597	\$1,480	\$1,357	\$1,223	\$1,094	\$972	\$853	\$730
Region 2	\$1,850	\$1,650	\$1,467	\$1,296	\$1,161	\$1,037	\$930	\$843	\$759
Region 3	\$1,408	\$1,281	\$1,146	\$1,015	\$885	\$799	\$656	\$548	\$463
Region 4	\$1,154	\$1,034	\$947	\$846	\$743	\$616	\$534	\$414	\$297
Region 5	\$855	\$744	\$692	\$632	\$564	\$479	\$393	\$310	\$226
Region 6	\$970	\$851	\$780	\$716	\$632	\$526	\$428	\$328	\$230
Region 7	\$1,128	\$1,022	\$908	\$790	\$677	\$567	\$438	\$332	\$224
Region 8	\$1,140	\$1,077	\$972	\$867	\$762	\$658	\$507	\$412	\$303
Region 9	\$1,056	\$1,017	\$913	\$813	\$712	\$609	\$507	\$404	\$303

Source: Georgia Department of Revenue, 2021.

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