

2020 Current Use Values for Georgia Conservation Use (CUVA) Land and Forest Land Protection Act (FLPA) Land

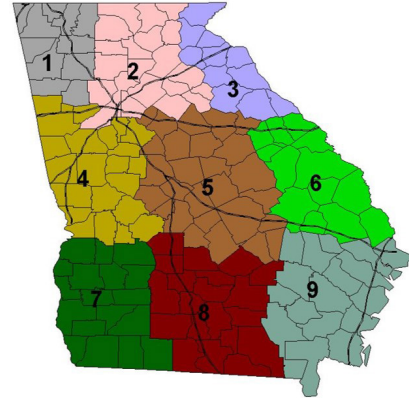
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Delineation of regions by Department of Revenue

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 2020 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 \$619/ac. The assessed value would be \$247.60/ac (40% of assessed value). Assuming a millage rate of 25 mills, the property tax would be \$6.19/ac.



2020 Conservation use land values by land type and productivity class

	Soil Productivity Class								
	1	2	3	4	5	6	7	8	9
Timberland	\$/acre								
Region 1	\$903	\$810	\$736	\$675	\$619	\$573	\$537	\$493	\$450
Region 2	\$1,223	\$1,107	\$999	\$904	\$833	\$782	\$737	\$677	\$614
Region 3	\$1,199	\$1,043	\$941	\$904	\$833	\$762	\$641	\$521	\$436
Region 4	\$882	\$790	\$716	\$657	\$571	\$533	\$463	\$400	\$325
Region 5	\$751	\$696	\$639	\$585	\$528	\$475	\$416	\$360	\$299
Region 6	\$743	\$682	\$623	\$567	\$506	\$449	\$389	\$328	\$267
Region 7	\$796	\$724	\$660	\$592	\$522	\$456	\$389	\$319	\$252
Region 8	\$866	\$784	\$702	\$623	\$541	\$463	\$381	\$301	\$245
Region 9	\$876	\$790	\$716	\$637	\$553	\$477	\$396	\$316	\$245
Agricultural Land	\$/acre								
Region 1	\$1,640	\$1,551	\$1,437	\$1,318	\$1,188	\$1,063	\$944	\$829	\$709
Region 2	\$1,797	\$1,602	\$1,425	\$1,259	\$1,128	\$1,007	\$903	\$819	\$737
Region 3	\$1,367	\$1,244	\$1,113	\$986	\$860	\$776	\$637	\$533	\$450
Region 4	\$1,121	\$1,004	\$920	\$822	\$722	\$599	\$519	\$402	\$289
Region 5	\$831	\$723	\$672	\$614	\$548	\$466	\$382	\$301	\$220
Region 6	\$942	\$827	\$758	\$696	\$614	\$511	\$416	\$319	\$224
Region 7	\$1,096	\$993	\$882	\$767	\$658	\$551	\$426	\$323	\$218
Region 8	\$1,107	\$1,046	\$944	\$842	\$740	\$639	\$493	\$400	\$295
Region 9	\$1,026	\$988	\$887	\$790	\$692	\$592	\$493	\$393	\$295

Source: Georgia Department of Revenue, 2020.

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