

Frank M. O'Connell
State Revenue Commissioner



Chester Cook
Deputy State Revenue Commissioner

Georgia Department of Revenue
2595 Century Parkway NE | Atlanta, Georgia 30345

NOTICE LGSD-2025-002

RE: Proposal to Amend Rules 560-11-6-.09 and 560-11-11-.12.

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Rules 560-11-6-.09 and 560-11-11-.12.

Attached to this notice are an exact copy and synopsis of the proposed Rules. The proposed Rules are being amended under the authority of O.C.G.A. §§ 48-5-7.4 and 48-5-7.7.

The Department of Revenue will consider the proposed amendments of the above Rule at a remote regulation hearing held at 11:00 a.m. on Monday, March 10, 2025 which can be accessed through the following link: <https://meet.goto.com/627886357> or via telephone at +1 (646) 749-3129 (local) and 1 (877) 309-2073 (toll-free) with the access code: 627-886-357. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all comments regarding the above-referenced Rule from interested persons and parties no later than 10:00 a.m. on Monday, March 10, 2025. Electronic comments must be sent to regcomments@dor.ga.gov. Please reference "LGSD-2025-002" on all comments.

Dated: 02/05/2025

A handwritten signature in blue ink that reads "Frank M. O'Connell". The signature is written in a cursive style.

Frank M. O'Connell
State Revenue Commissioner

SYNOPSIS

GEORGIA DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11 SUBSTANTIVE RULES AND REGULATIONS

560-11-6-.09. Table of Conservation Use Land Values

560-11-11-.12. Table of Forest Land Protection Act Land Use Values

The purpose of Rule 560-11-6-.09 is to provide a table of values used to calculate the land use values of property in conservation easements. The purpose of Rule 560-11-11-.12 is to provide a table of values used to calculate the land use values of property in forest land protection easements.

As part of an annual update process, the Local Government Services Division of the Department of Revenue has calculated updated land use values for conservation and forest land protection act easements. These updates are necessary to allow county governments to prepare their tax digests.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

TABLE OF CONTENTS

Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

(1) For the purpose of prescribing the ~~2024~~ 2025 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796; W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519, A1 1899, A2 1795, A3 1664, A4 1525, A5 1374, A6 1228, A7 1092, A8 958, A9 819;~~

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689, A1 2,020, A2 1,801, A3 1,602, A4 1,415, A5 1,266, A6 1,133, A7 1,014, A8 920, A9 828; W1 1415, W2 1282, W3 1154, W4 1045, W5 963, W6 904, W7 852, W8 782, W9 709, A1 2080, A2 1855, A3 1650, A4 1457, A5 1303, A6 1166, A7 1044, A8 947, A9 852;~~

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489, A1 1,537, A2 1,398, A3 1,251, A4 1,108, A5 966, A6 871, A7 715, A8 597, A9 504; W1 1388, W2 1208, W3 1088, W4 1045, W5 963, W6 880, W7 740, W8 602, W9 503, A1 1583, A2 1439, A3 1288, A4 1141, A5 994, A6 897, A7 736, A8 614, A9 519;~~

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: ~~W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364, A1 1,259, A2 1,128, A3 1,034, A4 923, A5 810, A6 672, A7 582, A8 451, A9 323;~~

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

W1 1020, W2 913, W3 828, W4 759, W5 660, W6 614, W7 534, W8 462, W9 374,
A1 1296, A2 1161, A3 1065, A4 950, A5 834, A6 692, A7 599, A8 464, A9 332;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: ~~W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334, A1 933, A2 811, A3 754, A4 689, A5 614, A6 522, A7 428, A8 337, A9 245; W1 868, W2 804, W3 738, W4 676, W5 609, W6 548, W7 479, W8 415, W9 344, A1 960, A2 835, A3 776, A4 709, A5 632, A6 537, A7 440, A8 347, A9 252;~~

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: ~~W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299, A1 1,058, A2 929, A3 851, A4 781, A5 689, A6 573, A7 466, A8 357, A9 250; W1 859, W2 788, W3 719, W4 656, W5 585, W6 518, W7 449, W8 378, W9 307, A1 1089, A2 956, A3 876, A4 804, A5 709, A6 590, A7 479, A8 367, A9 257;~~

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: ~~W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281, A1 1,230, A2 1,115, A3 991, A4 862, A5 738, A6 619, A7 477, A8 361, A9 243; W1 920, W2 837, W3 762, W4 683, W5 603, W6 526, W7 449, W8 367, W9 289, A1 1266, A2 1148, A3 1020, A4 887, A5 760, A6 637, A7 491, A8 371, A9 250;~~

(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: ~~W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273, A1 1,245, A2 1,176, A3 1,061, A4 946, A5 831, A6 717, A7 553, A8 449, A9 330; W1 1001, W2 906, W3 811, W4 719, W5 625, W6 534, W7 439, W8 347, W9 281, A1 1282, A2 1211, A3 1092, A4 974, A5 855, A6 738, A7 569, A8 462, A9 339;~~

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: ~~W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273, A1 1,152, A2 1,110, A3 997, A4 887, A5 776, A6 664, A7 553, A8 440, A9 330. W1 1013, W2 913, W3 828, W4 736, W5 639,~~

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

72 W6 551, W7 456, W8 364, W9 281, A1 1186, A2 1143, A3 1026, A4 913, A5 799,
73 A6 683, A7 569, A8 453, A9 339.

74 Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.
75

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

TABLE OF CONTENTS

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the ~~2024~~2025 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504; W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519;~~

(b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689; W1 1415, W2 1282, W3 1154, W4 1045, W5 963, W6 904, W7 852, W8 782, W9 709;~~

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489; W1 1388, W2 1208, W3 1088, W4 1045, W5 963, W6 880, W7 740, W8 602, W9 503;~~

(d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: ~~W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364; W1 1020, W2 913, W3 828, W4 759, W5 660, W6 614, W7 534, W8 462, W9 374;~~

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: ~~W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334; W1 868, W2 804, W3 738, W4 676, W5 609, W6 548, W7 479, W8 415, W9 344;~~

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

- (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: ~~W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;~~ W1 859, W2 788, W3 719, W4 656, W5 585, W6 518, W7 449, W8 378, W9 307;
- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: ~~W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281;~~ W1 920, W2 837, W3 762, W4 683, W5 603, W6 526, W7 449, W8 367, W9 289;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: ~~W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273;~~ W1 1001, W2 906, W3 811, W4 719, W5 625, W6 534, W7 439, W8 347, W9 281;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: ~~W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273;~~ W1 1013, W2 913, W3 828, W4 736, W5 639, W6 551, W7 456, W8 364, W9 281.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.