

COUNTY NAME: SPALDING	COUNTY NO: 021	TAX DISTRICT NAME: GRIFFIN COMBINED E	TAX DISTRICT #: 1,5,6	TOTAL PARCEL COUNT: 30,174
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RESIDENTIAL			
Code	Count	Acres	40% Value
R1	7,598		149,416,979
R3	8,385	3,286.00	49,974,468
R4	30	300.00	783,450
R5	4	193.00	215,337
R6	2,327		834,887
R9	364	405.00	1,683,081
RA	23		727,150
RB	124		128,918
RF	17		71,927
RI	9		4,950
RZ			

RESIDENTIAL TRANSITIONAL			
Code	Count	Acres	40% Value
T1			
T3			
T4			

HISTORIC			
Code	Count	Acres	40% Value
H1			
H3			

AGRICULTURAL			
Code	Count	Acres	40% Value
A1	5		250,535
A3	1	2.00	4,298
A4	4	46.00	158,271
A5	4	296.00	317,914
A6	2		520
A9	1	21.00	11,220
AA			
AB			
AF			
AI			
AZ			

PREFERENTIAL			
Code	Count	Acres	40% Value
P3			
P4			
P5			
P6			

CONSERVATION USE			
Code	Count	Acres	40% Value
V3			
V4	1	2.00	4,417
V5	1	35.00	39,279
V6			

BROWNFIELD PROPERTY			
Code	Count	Acres	40% Value
B1			
B3			
B4			
B5			
B6			

FOREST LAND CONSERVATION USE			
Code	Count	Acres	40% Value
J3			
J4			
J5			
J9			

FLPA FAIR MARKET ASSMT			
Code	Count	Acres	40% Value
F3			
F4			
F5			
F9			
TOTAL			0

ENVIRONMENTALLY SENSITIVE			
Code	Count	Acres	40% Value
W3			
W4			
W5			

COMMERCIAL			
Code	Count	Acres	40% Value
C1	1,642		145,981,064
C3	1,024	677.00	39,361,681
C4	52	521.00	15,164,967
C5	6	387.00	2,960,413
C9	1,335	3,464.00	5,762,357
CA	4		611,158
CB	5		31,280
CF	1,130		33,716,010
CI	815		27,599,615
CP	13		6,708,975
CZ	2		18,588

INDUSTRIAL			
Code	Count	Acres	40% Value
I1	164		21,452,283
I3	44	69.00	571,684
I4	38	389.00	2,874,611
I5	1	26.00	169,286
I9	129	1,104.00	728,877
IA			
IB			
IF	23		25,752,112
II	16		7,176,793
IP	16		17,909,652
IZ	5		242,477

PUBLIC UTILITY			
Code	Count	Acres	40% Value
U1	1		63,725
U2	20		6,387,285
U3	6	6.00	6
U4			
U5			
U9			
UA			
UB			
UF			

EXEMPT PROPERTY		
Code	Count	40% Value
E0	6	84,955
E1	434	28,753,771
E2	248	17,848,146
E3	61	1,270,035
E4	6	529,855
E5	10	189,287
E6	44	13,653,354
E7		
E8	1	63,494
E9	46	2,727,883
TOTAL	856	65,120,780

HOMESTEAD & PROPERTY EXEMPTIONS			
Code	Count	M&O AMOUNT	BOND AMOUNT
S1			
SC			
S3			
S4			
S5	37	1,173,817	
SD			
SS	1	26,623	
SE		0	
SG			
S6			
S8			
S9			
SP	640	545,920	
SF	29	24,246,713	
ST			
SH	0	0	
SA			
SV	2	33,866	
SB			
SJ			
SW			
SN			

DO NOT USE L1 THRU L9 CODES ON STATE SHEET			
Code	Count	Acres	40% Value
L1			
L9	2,591		10,358,659
L7	47		1,029,701
L8	119		2,352,921
LM6			
LM7			
LM8			
LM9			
LM10			
LM11			
LM12			
L10			
LS6			
LS7			
LS8			
TOTAL	3,466		39,768,220

SUMMARY			
PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
Residential	18,881	4,184.00	203,841,147
Residential Transitional			
Historic			
Agricultural	17	365.00	742,758
Preferential			
Conservation Use	2	37.00	43,696
Brownfield Property			
Forest Land Cons. Use			
Environmentally Sensitive			
Commercial	6,028	5,049.00	277,916,108
Industrial	436	1,588.00	76,877,775
Public Utility	26	6.00	6,451,016
Motor Vehicle	43,134		15,466,360
Mobile Home			
Heavy Duty Equip.			
Timber - 100%	2		6,201
Gross Digest Total	68,526		581,345,061
Exemptions-Bond			
Net Bond Digest			581,345,061
Gross Digest Total	68,526		581,345,061
Exemptions-M&O			39,768,220
Net M&O Digest			541,576,841

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O	7.889	541,576,841	4,272,499.70
BOND		581,345,061	

I, Sylvia W Hollums, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all tax returns received from the taxpayer (or assessed against defaulters) in said county of \_\_\_\_\_ for the year \_\_\_\_\_, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.

Witness my hand and official signature, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Receiver of Returns





## PROPERTY CLASSIFICATIONS

**R - RESIDENTIAL** - Classifies all land utilized, or developed to be utilized as a single family homesite, the residential improvements and other non-residential homesite improvements thereon. Duplexes and triplexes shall also be considered single family residential improvements. Personal property owned by individuals which has not acquired a business situs elsewhere and is not otherwise utilized for agricultural, commercial, or industrial purposes.

**T - RESIDENTIAL TRANSITIONAL** -Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.4 due to its proximity to or location in a transitional area.

**H - HISTORIC** - Classifies land and improvements receiving preferential assessment under O.C.G.A. §§ 48-5-7.2 or 48-5-7.3 due to its designation as rehabilitated historic or landmark historic property.

**A - AGRICULTURAL** -Classifies all real and personal property utilized as a farm unit. Includes the single family homesite which is an integral part of the farm unit, the residential improvements, the non-residential improvements, the non-homesite farm land and the production and storage improvements. Also includes all personal property owned by individuals which is not connected with the farm unit but has not acquired a business situs elsewhere and the personal property connected with the farm unit which shall include the machinery, equipment, furniture, fixtures, livestock, products of the soil, supplies, minerals and off-road vehicles.

**P - PREFERENTIAL** - Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its devotion to bona fide agricultural purposes.

**V - CONSERVATION USE** - Classifies all land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its good faith production of agricultural products or timber.

**B - BROWNFIELD PROPERTY** - Classifies all land and improvements receiving preferential assessment under O.C.G.A. § 48-5-7.6 due to its release of hazardous waste, constituents and substances into the environment.

**J - FOREST LAND CONSERVATION USE** -Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.7 due to its good faith production of timber.

**F - FOREST LAND FAIR MARKET VALUE** -Classifies all land assessed according to O.C.G.A. § 48-5-2(6) due to its good faith production of timber.

**W-ENVIRONMENTALLY SENSITIVE** -Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.4 due to its certification as environmentally sensitive property by the Georgia Department of Natural Resources.

**C - COMMERCIAL** - Classifies all real and personal property utilized as a business unit the primary nature of which is the exchange of goods and services at either the wholesale or retail level. Also includes multi-family units having four or more units.

**1 - INDUSTRIAL** - Classifies all real and personal property utilized as a business unit the primary nature of which is the manufacture or processing of goods destined for wholesale or retail sale.

**U - UTILITY** - Classifies the property of companies which are required to file an ad valorem tax return with the State Revenue Commissioner; includes all the real and personal property of railroad companies, railroad equipment car companies, public utility companies and the flight equipment of airline companies.

## STRATA FOR REAL PROPERTY

**1 - IMPROVEMENTS** - Includes all inground and above ground improvements that have been made to the land including leasehold improvements and excluding all production and storage improvements utilized in the operation of a farm unit and those improvements auxiliary to residential and agricultural dwellings not included in the Production/Storage/Auxiliary stratum. Land is not included in this stratum.

**2 - OPERATING UTILITY** - Includes all real and personal property of a public utility, tangible and intangible, utilized in the conduct of usual and ordinary business. Real and personal property of a public utility not utilized in the conduct of usual and ordinary business shall be designated non-operating property and shall be included in the appropriate alternative strata.

**3 - LOTS** - Includes all land where the market indicates the site is sold on a front footage or buildable basis rather than by acreage.

**4 - SMALL TRACTS** - Includes all land which is normally described and appraised in terms of small acreage, which is of such size as to favor multiple uses.

**5 - LARGE TRACTS** - Includes all land which is normally described and appraised in terms of large acreage, which is of such size as to limit multiple uses, e.g., cultivatable lands, pasture lands, timber lands, open lands, wasteland and wild lands. The acreage breakpoint between small tracts shall be designated by the Board of Tax Assessors as being that where the market price per acre reflects a distinct and pronounced changes as the size of the tract changes. In the event the breakpoint cannot be easily determined, the Board of Tax Assessors shall designate a reasonable breakpoint not less than 5 acres nor more than 25 acres.

**6 - PRODUCTION/STORAGE/AUXILIARY** - Includes those improvements auxiliary to residential or agricultural dwellings not included in the improvements stratum and all improvements to land which are utilized by a farm unit for the storage or processing of agricultural products.

**9 - OTHER REAL** - Includes leasehold interests, mineral rights, and all real property not otherwise defined.

## STRATA FOR PERSONAL PROPERTY

**A - AIRCRAFT** Includes all airplanes, rotocraft and lighter-than-air vehicles; including airline flight equipment required to be returned to the State Revenue Commissioner.

**B - BOATS** - Includes all craft that are operated in and upon water. It shall include the motors, but not the land transport vehicles.

**I - INVENTORY** - Includes all raw materials, goods in process and finished goods. It shall include livestock and products of the land, water and air. It shall include all consumable supplies used in the process of manufacturing, distributing, storing or merchandising of goods and services. It shall not include inventory receiving freeport exemption under O.C.G.A. § 48-5-48.2

**P - FREEPORT INVENTORY** - Includes all inventory receiving freeport exemption under O.C.G.A. § 48-5-48.2.

**F - FURNITURE/FIXTURES/MACHINERY/EQUIPMENT** -Includes all fixtures, furniture, office equipment, computer embedded software and hardware, production machinery, off-road vehicles, equipment, farm tools and implements, and tools and implements of trade of manual laborers.

**Z - OTHER PERSONAL** - Includes all other personal property not otherwise defined.

### EXEMPT PROPERTY CODES

**E0** - Non-profit homes for the aged

**E1 - Public Property**

**E2 - Places of religious worship & no rent income residences**

**E3** - Property used for charitable purposes

**E4 - Places of religious burial**

<b>E5 - Charity hospitals</b>
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<b>E6 - Educational institutions</b>	
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	<b>E7 - Air and water pollution equipment</b>
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**E8 - Farm products in hands of producer**

	<b>E9 - Other</b>
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