LAND SCHEDULE COMPARISON

OPEN	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9
TOOMBS	1800	1600	1300	1100	1050	1000	950	900	850
EMANUEL	1800	1615	1500	1380	1265	1145	1000	865	800
TREUTLEN	2000	1800	1600	1200	1000	1000	1000	1000	1000
MONTGOMERY	1600	1500	1400	1350	1300	1250	1100	1000	900
CANDLER	None	2250	2125	2125	1900	1900	1825	1825	1500
WHEELER	2100	2050	2000	1800	1600	1500	1200	1100	1000
JEFF DAVIS	1555	1415	1270	1120	980	835	695	550	450
ORCHARD	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9
TOOMBS	1800	1600	1300	1100	1050	1000	950	900	850
EMANUEL	2800	2500	2250	2000	1750	1500	1500	1500	1500
TREUTLEN	2000	1800	1600	1200	1000	1000	1000	1000	1000
MONTGOMERY	1600	1500	1400	1350	1300	1250	1100	1000	900
CANDLER	None	2250	2125	2125	1900	1900	1825	1825	1500
WHEELER	2100	2050	2000	1900	1600	1500	1200	1100	1000
JEFF DAVIS	1800	1600	1300	1100	1050	1050	950	900	850
PONDS	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9
TOOMBS	2500	2000	1200	1200	1200	1200	1200	1200	1200
EMANUEL	8000	7000	5000	3500	2500	2500	2500	2500	2500
TREUTLEN	5000	3500	2500	2500	2500	2500	2500	2500	2500
MONTGOMERY	3500	2500	1500	1500	1500	1500	1500	1500	1500
CANDLER	3500	2500	1200	1200	1000	1000	1000	1000	1000
WHEELER	2500	2000	1500	475	475	475	475	475	475
JEFF DAVIS	1500	1250	1000	1000	1000	1000	1000	1000	1000
WOODLAND	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9
TOOMBS	1505	1375	1295	1205	1125	1025	945	840	650
EMANUEL	1335	1240	1170	1100	1025	935	865	770	600
TREUTLEN	1100	1050	1000	850	750	750	750	750	750
MONTGOMERY	1100	1050	1000	950	900	850	800	750	700

CANDLER	None	2000	1800	1800	1500	1500	1000	1000	None	
WHEELER	1200	1150	1100	1000	950	900	850	800	750	
JEFF DAVIS	1415	1285	1155	1020	890	760	630	500	410	
SMALL PARCEL	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	
TOOMBS	12500	2000	1500	1200	1000	750	500	400	200	
EMANUEL	1500	1500	1500	1500	1500	1500	1500	1500	1500	
TREUTLEN	12500	2000	1500	1200	1000	750	500	400	200	
MONTGOMERY	1000	1000	1000	1000	1000	1000	1000	1000	1000	
CANDLER	Not Applica	0	0	0	0	0	0	0	0	
WHEELER	uses a rang	0	0	0	0	0	0	0	0	
JEFF DAVIS	uses a rang	0	0	0	0	0	0	0	0	
HOMESITE	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	
TOOMBS	8000	7500	5000	4000	3000	2000	1500	1000	1000	
EMANUEL	Range from	0	0	0	0	0	0	0	0	
TREUTLEN	8000	7500	5000	4000	3000	2000	1500	1000	1000	
MONTGOMERY	5,000	5000	5000	5000	5000	5000	5000	5000	5000	added for well and septic
CANDLER	None	7250	7125	6900	6900	6825	6825	6500	6500	
WHEELER	2500	2500	2500	2500	2500	2500	2500	2500	2500	
JEFF DAVIS	2500	2500	2500	2500	2500	2500	2500	2500	2500	added for well and septic

Above please note the Toombs County Tax Assessor's land value schedule for rural properties. A list of surrounding counties has also been included for your easy review and comparison.

The customary test of fair market value in real estate transactions is the price that a buyer is willing, but not under any duty, to pay for a particular property to an owner who is willing, but not obligated, to sell. The Board of Assessors is called upon to extrapolate from these fair market sales a schedule to apply to all rural property.

A common way to accomplish this is to classify parcels by their soil type. The United States Department of Agriculture's Soil Conservation Agency classifies the productivity of soil and provides maps of these soil types. The Board of Assessors takes a parcel map and overlays it with a soil type map to determine how many acres of each type of soil make up each parcel. The Board of Assessors then must determine the value per acre of each soil type.

The Board of Assessors determines the "going rate," or fair market value for each soil type through benchmark sales. The perfect "benchmark" would be a large parcel with only one soil type. As we all know, that rarely, if ever, happens. The assessors then look for parcels that contain the fewest soil types, i.e. "close to perfect." By comparing these parcels and the types of soil they contain, the Board of Assessors is most closely able to ascertain the fair market value per acre of each soil type. Consideration is also given to open land, woodlands, location, and tract size.

Once the rural land schedule is derived, the Board of Assessors compares their values with those derived from other counties as a check on their process. Lastly, the Board of Assessors determines the per acre average of all rural property sales from the previous year and ensures that all soil classifications are equal to or below this figure.