SOUTHERN REGION HEIRS' PROPERTY COLLABORATIVE

USDA AFRI Grant No: 2019-69006-29334

Awarded to Mississippi State University
and Operational Department
Southern Rural Development Center

Sub-Award for Research to Tuskegee University

FINAL REPORT

February 2021

SOUTHERN REGION HEIRS' PROPERTY COLLABORATIVE

Introduction

Heirs Property

Heirs' property is inherited land or real estate owned by two or more people as tenants-in-common. Heirs' property often arises because someone dies without a will. In such cases, the decedent's interest in real property is passed down to heirs via state laws of intestate succession (Craig-Taylor, 2000; Mitchell, 2001, 2005; Johnson Gaither, 2016). Over the course of time, a piece of property could have hundreds of owners as it passes from generation to generation (Baab, 2011; Dyer, 2007; Johnson Gaither, 2017). These fractional interests inherited by individual co-heirs are held *informally*, in that the names of these co-heirs do not appear on formal documents such as property deeds (Thomas, et al, 2004; Breitenbach, 2015.)

Challenges of Heirs' Property

This lack of documentation creates financial problems for co-heirs because with unclear or fragmented ownership, the property has no value as collateral for conventional home mortgages or loans for farm improvement, crops, or equipment (Copeland, 1984, 2004; Norejko, 2009; Hamilton, 2009; Thompson, 2017). Participation in federal or state programs or to access disaster recovery support for assistance with farming operations is limited based on this type of property ownership (Fleming et al. 2016). Given that most heirs' property is in the form of small/medium-sized farmland and associated dwellings and outbuildings, the impact on farm viability for these families is immense. Likewise, timber sales on these farmlands are inhibited (often requires all owners signing off on the transaction) and possible increased fire hazards exist on these lands and bordering lands given the relative lack of fire mitigation efforts such as timber harvesting or thinning (Barlow & Bailey 2017; Deaton et al., 2009; Johnson Gaither et al., 2011). Partition sales often result in eviction of tenants (who may be farming the land) (Dyer and Bailey 2008; Grabbatin & Stephens, 2011), which creates hardships for families. Disagreements stemming from heirs' property creates immense strain, regardless of the level of closeness among family members (Thompson, 2017). Policies, laws, and other systems to help families tend to be complex, often requiring families to access additional information, education, and even legal counsel to understand their options. These issues foster not only land loss, but also a loss of family legacy, because as each generation passes, more heirs have access to the land, but with an increasingly small percentage of undivided interest (Zabawa 1991).

Locations of Heirs' Property

Similar situations exist throughout the South with White communities in Appalachia, Native Americans living on tribal lands, and in Hispanic *Colonias* in South Texas (Way, 2009; Ward, Way, & Wood, 2012; Way & Wood, 2013; Johnson Gaither, 2016). African American communities in the southern Black Belt (a central portion of the Southern Region) have been particularly affected with heirs' property concerns. Much research has examined this issue from within this sub-regional level, particularly from NGOs such as the Federation of Southern Cooperatives, the Land Loss Prevention Project, the Arkansas Farm and Land Corporation, and others. Recently, more community-based studies have addressed this issue as well. These studies: (1) show the extent of heirs' property in the African American community, (2) show that heirs' property is treated differently than titled property in terms of access to financial resources, investment and farming activity, and (3) demonstrates how residence (in or out of county or

state) of the "heir on record" (who pays the taxes on the land), also plays a role in how heirs' property is used (Baba, Zabawa and Zekeri 2018; Bownes and Zabawa 2019; Patterson 2018). Also critical, heirs' property is the primary cause of persistent poverty in areas like the Black Belt due to the inability of owners to access the surplus value inherent in non-collective private property (Wimberley & Morris, 2003).

Previous Community Studies

Examples of previous efforts to document the issue's scope include a few dated estimates (Graber, 1978; Tinubu and Hite, 1978; Emergency Land Fund, 1980) and a few county level studies that looked deeply into the extent of heirs' property ownership within those smaller boundaries (Dyer, Bailey, and Tran 2009; Georgia Appleseed 2013; Zabawa, Siaway and Baharanyi 1990 and Zabawa and Warren 1998). Pippin et al.'s 2017 recent study uses parcel characteristics within a geographical information system framework to estimate heirs' property in a more broadly-defined study areas, but confidence intervals for those estimates are not well-established (Johnson Gaither and Zarnoch, 2017). Based on the limited data available, Bailey et al. (2019) conservatively estimate that 1.5 million acres valued at $4.2 billion are held as heirs' property in the Black Belt counties of the South.

Research Study

Research Focus

The major objective of this research was to: Estimate the regional impacts of underdeveloped land and depreciating housing stock resulting from heirs' property issues on farm production and associated family finances, to improve regional estimates of the extent of heirs' property.

Defining the Population and Geographic Area under Study

The area under study is the Southeastern United States. Six contiguous states were selected based on their minority populations most affected by heirs' property: Florida and Georgia analyzed by Sandra Thompson (Florida A&M University), Texas and Louisiana analyzed by Jimmy Henry (Prairie View A&M University), and Alabama and Mississippi analyzed by Robert Zabawa (Tuskegee University).

Ten counties in each state were selected based on the highest percentage of minority population. Florida and Texas focused on Latino counties, while Georgia, Alabama, Mississippi, and Louisiana focused on African American counties. Previous research by Dyer and Bailey and Pippen et al. also observed that along with high minority populations, counties with high rates of poverty, low income, low education rates, and higher ages, also have a higher rate of heirs' property.

Defining the Terms used for the Study

The focus of the study was heirs' property, that is property that is passed down across generations without the benefit of a probated will. Land title status, acreage and assessed value is found at the local County Revenue Commissioner's Office (see Figure 1). Once inside the office webpage and GIS site, using critical terms such as "heirs' property" will bring up parcels under this designation within the county (see Figure 2).

However, using this technique, it soon became apparent that land with such an unsecured title is not always labeled as heirs' property. For example, for Macon County, AL, there were 1,138 parcels listed as heirs' property; but for Sumter County, AL, a similar county in the Alabama Black Belt, there was only 1 parcel listed as heirs' property (see Table 7). Again, previous research and interviews with Revenue Commissioners indicated that heirs' property could be found under the labels "Estate", "Et al.", and "Deceased". It was noted that while some property under these labels was heirs' property, not all property under these labels was. And finally, each of these labels had alternative spellings: "Deceased" and "Dec" or "Dec'd" or "Decd", "Estate" and "Est", "Et al" and "Etal", with different owners under each label.

Figure 1

Revenue Commissioner Website for Macon County, Alabama

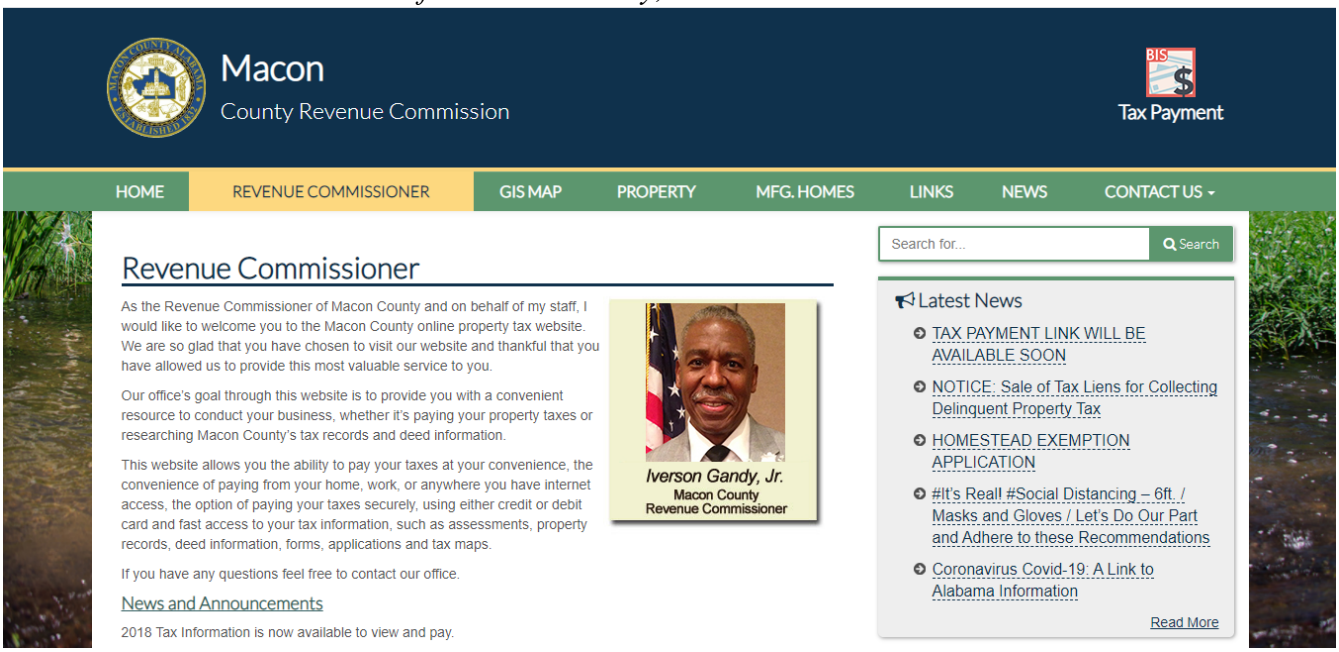
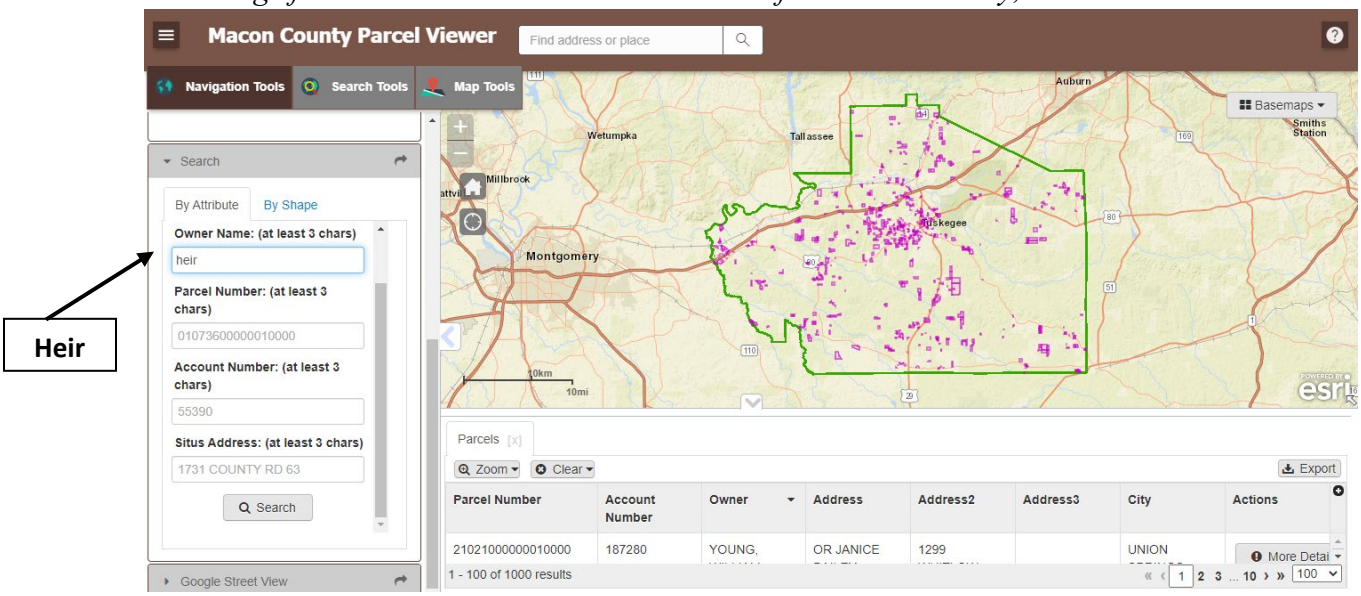


Figure 2

Search Page from Revenue Commissioner Website for Macon County, Alabama



Collecting Available Data

As stated before, data concerning land, title, acreage, and value is at the local county Revenue Commissioner's Office. However, access to the data is determined by the data management system for the county. In some states there may be many different systems (companies) managing the data at the county level, whereas in some states there may be a uniform system. Secondly, each system also manages the data that is accessible to the public. Some systems allow for complete open access even with a download to an Excel spreadsheet. Other systems allow open access, but each tract has to be opened individually. With some counties having tens of thousands of tracts, this can be very time consuming. Finally, some systems allow access to a predetermined number of tract cases (e.g., up to 500 or 1,000), while other systems block access entirely except for individual landowners.

Another data consideration is volume. At one end of the spectrum, in Georgia, the total number of cases (tracts) in the study area labeled as "heir" was 30, the number of cases labeled as heir, estate, deceased, etal, etc. was 3,377, compared to the total number of land tracts in the counties under study of 80,710. At the other end of the spectrum, in Texas, the total number of cases (tracts) in the study area labeled as "heir" was 377, while the number of cases labeled as heir, estate, deceased, etal, etc. was 21,320, compared to the total number of land tracts in the counties under study of 650,077.

Data Analysis

Due to the large amount of data that was accessed in this project, Macon County, AL, is used as an example. The key possible values associated with each ownership terms were: number of parcels, number of owners, land value, improved value, total value, and acres. Improved value are those changes to the land that add additional value such as structures (houses, barns, fences)

or other changes such as ponds. Because of the unsecured nature of heirs' property, the improved value of heirs' property is less than that of property with secured title.

State Analyses

Each of the six states provided differing levels of data access as well as preference for possible terminology for heirs' property. Following are the data and description by each state.

ALABAMA

The minority population under review for Alabama was African American. The ten counties with the highest percentage of African Americans in descending percent order are: Macon, Greene, Lowndes, Sumter, Wilcox, Dallas, Bullock, Perry, Hale, and Marengo (see Map 1, Table 1). Areas of potential heirs' property are also areas with higher rates of poverty and senior citizens, and lower rates of income and education. Table 1 compares the selected counties in these demographic areas as well. Results show that there are high percentage differences between the county levels in these areas compared to state averages. For example, in terms of poverty, the rate goes from a high of 42.5% to a low of 24%, and five counties (Sumter, Wilcox, Dallas, Bullock, and Perry) have over twice the rate for the state. In terms of income, the levels range from $23,056 to $13,678 and four counties (Wilcox, Sumter, Greene, and Perry) have between 62% to 50% the state average. Similar relationships are found in education, with no counties reaching the state level, and percent of senior citizens, with only one county (Bullock) below the state average.

Map 1: Selected Alabama Counties

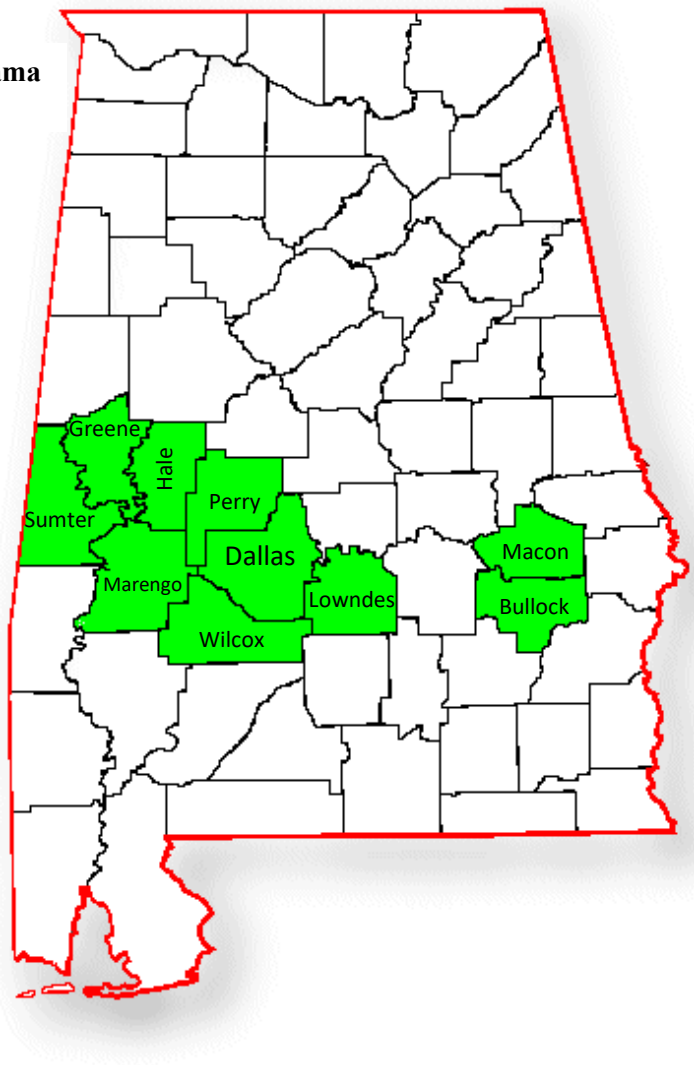


Table 1
Alabama Counties

County	% Minority: African American State: 26.8%	% Poverty State: 15.5%	Per capita income $ State: $26,846	% High School Education State: 85.8%	% 65 years or over State: 17.3%
Macon	80.4	30.2	20,125	81.7	20.9
Greene	79.9	30.1	14,209	75.9	23.3
Lowndes	72.4	25.1	19,491	77.5	19.8
Sumter	71.4	34.7	15,882	84.2	18.7
Wilcox	71.1	33.4	16,584	76.9	20.3
Dallas	70.7	31.4	18,910	80.7	18.9
Bullock	70.3	42.5	20,346	75.2	16.9
Perry	67.9	35.3	13,678	78.1	20.1
Hale	58.0	25.6	20,272	83.6	19.7
Marengo	51.6	24.0	23,056	83.8	19.9

HEIRS' PROPERTY

Parcels and Nomenclature

The number of parcels labeled as "heirs' property" ranges from over 1,100 in Macon County to only 1 parcel in Sumter County (see Table 2). Further investigation, using possible alternatives to heirs' property (e.g., "etal", "estate", and "deceased"), finds that heirs' property may be found under the label of "etal/et al" (see Table 3). Finally, for the 10 Alabama counties under study, those parcels considered and designated as "heirs' property" are 20.6% and further represent 0.93% of all parcels in the counties. For those parcels that are potentially heirs' property, the representation from "estate/est" is 7.06% of the parcels and 0.32% of the total parcels, to "deceased/dec" at 16.97% of the parcels and 0.77% of the total parcels, to "etal/et al" at 55.6% of the parcels and 2.53% of the total parcels (see table 4).

Table 2
Heir Parcels in Macon and Sumter Counties, Alabama

ALABAMA			
County	Macon		Sumter
Category	No. Parcels		No. Parcels
Heirs' Property	1,138		1

Table 3

Potential Additional Heir Parcels in Macon and Sumter Counties, Alabama

		ALABAMA		
	Macon		Sumter	
Category	No. Parcels	%	No. Parcels	%
Heirs' Property	1,138	79.69%	1	0.12%
Deceased	274	19.19%	0	0.00%
ET AL	10	0.70%	785	96.20%
Estate	6	0.42%	30	3.68%
TOTAL	1,428	100.00%	816	100.00%

To show the wide variation in land tenure designations within the counties under study, a chi-square comparison of nomenclature differences between these two counties was found to be significant at the 0.0001 level: $\chi 2 = 2175.405$, df = 3.

Table 4

Heir and Potential Heir Parcels in 10 Alabama Counties

Category\County	Total Parcels #	Total "Heir" Parcels %	% Total Parcels
Heirs' Property	1,539	20.36%	0.93%
Deceased	1,283	16.97%	0.77%
ET AL	4,203	55.60%	2.53%
Estate	534	7.06%	0.32%
TOTAL	7,559	100.00%	4.55%

In conclusion, parcels of land designated specifically as "heirs' property" represent 1,539 parcels in ten Black Belt counties in South-Central Alabama. These parcels represent almost 1% of the total number of parcels in those counties. At the same time, other designations such as "etal/et al", "estate/est", and "deceased/dec" are also labels that some county administrators use to designate heirs' property. These labels account for an additional 6,020 parcels and represent 3.62 percent of the total number of parcels in these counties. Of all the alternative labels with possible heirs' property, "etal/et al" represents the largest category at 55.6% of heirs' labels and 2.53% of all parcels in the county.

Area and Land Value

While heirs' property and potential heirs' property (deceased, etal and estate) represent between 0.93% to 4.55% of the land parcels in 10 counties in the Alabama Black Belt, they also represent acreage and land value. Land value is presented in three areas: (1) the asset value of

land by itself; (2) the improvement value of land based on additions such as structures (houses, barns, etc.); and (3) the total value which is the land value plus the improvement value. For example, in Macon County, there were 1,138 parcels of land. These parcels accounted for 12,307 acres. The assessed value of the land was $23,878,480. The improved value of the land was $12,063,070. The total value of the land was $35,889,370 (see Table 5).

Table 6 has the data for the counties in the Alabama Black Belt. It should be noted that the data is for 8 of the 10 counties in the studies due to difficulty accessing complete data in two counties (Dallas and Marengo). For these counties, heirs' property alone represented 17,464 acres. The assessed value of the land was $32,073,850. The improved value of the land was $12,777,510. The total value of the land was $44,799,180. However, as mentioned before, the majority of the counties in the Alabama Black Belt do not use "heir" as the major indicator of heirs' property or property under unsecured title, with the potential of heirs' property possible found under "etal" and "deceased." In this case, "etal" has the largest number of parcels, acres, and total assessed value. Using all possible indicators for heirs' property, therefore, the assessed value of the land was $124,124,602. The improved value of the land was $71,951,210. The total value of the land was $195,868,502.

TABLE 5

Amount and Assessed Value of Heir and other Possible Properties with Unsecured Title in Macon County, Alabama

MACON COUNTY	No. Parcels	%	Land Value	%	Improved Value	%	Total Value	%	Acres	%
Heirs' Property	1,138	0.797	$23,878,480	0.804	$12,063,070	0.610	$35,889,370	0.727	12,306.96	0.805
Deceased	274	0.192	$4,219,440	0.142	$7,388,980	0.374	$11,606,420	0.235	1,883.61	0.123
ET AL	10	0.007	$1,386,249	0.047	$84,100	0.004	$1,470,349	0.030	1,002.52	0.066
Estate	6	0.004	$200,820	0.007	$240,960	0.012	$421,780	0.009	102.69	0.007
TOTAL	1,428	1.000	$29,684,989	1.000	$19,777,110	1.000	$49,387,919	1.000	15,2965.78	1.000

TABLE 6

Amount and Assessed Value of Heir and other Possible Properties with Unsecured Title in 8 Alabama Counties

TOTAL N=8	No. Parcels	%	Land Value	%	Improved Value	%	Total Value	%	Acres	%
Heirs' Property	1,286	0.461	$32,073,850	0.258	$12,777,510	0.178	$44,799,180	0.229	17,463.54	0.196
Estate	111	0.040	$10,071,850	0.081	$8,671,030	0.121	$18,740,380	0.096	5,172.01	0.058
ET AL	1,429	0.513	$52,332,102	0.422	$16,480,930	0.229	$68,742,882	0.351	46,097.43	0.518
Deceased	1,161	0.417	$29,646,800	0.239	$34,021,740	0.473	$63,586,060	0.325	20,255.98	0.228
TOTAL	2,787	1.000	$124,124,602	1.000	$71,951,210	1.000	$195,868,502	1.000	88,988.96	1.000

MISSISSIPPI

The minority population under review for Mississippi was African American. The ten counties with the highest percentage of African Americans in descending percent order are: Claiborne, Jefferson, Holmes, Coahoma, Tunica, Humphreys, Sunflower, Noxubee, Quitman, and Sharkey (see Map 2 and Table 7). Areas of potential heirs' property are also areas with higher rates of poverty and senior citizens, and lower rates of income and education. Table 7 compares the selected counties in these demographic areas as well. Results show that there are high percentage differences between the county levels in these areas compared to state averages. For example, in terms of poverty, the rate goes from a high of 37.6% to a low of 26.5% and eight counties (Sunflower, Holmes, Sharkey, Jefferson, Coahoma, Claiborne, Humphreys, and Quitman) have a rate of 60% or lower compared to the state average. In terms of income, the levels range from $19,115 to $13,274 and five counties (Quitman, Sunflower, Holmes, Claiborne, and Jefferson) have between 66% to 57% the state average. Similar relationships are found in education, with no counties reaching the state level, and percent of senior citizens, with only four counties below the state average.

Map 2: Selected Mississippi Counties

Table 7
Mississippi Counties

County	% Minority: African American State: 37.8%	% Poverty State: 19.6%	Per capita income $ State: $23,434	% High School Education State: 83.9%	% 65 years or over State: 16.4%
Claiborne	86.6	36.3	13,503	77.4	16.7
Jefferson	85.4	35.3	13,274	74.8	17.4
Holmes	83.1	33.2	13,924	75.1	15.7
Coahoma	77.6	35.9	17,518	78.7	16.0
Tunica	77.6	26.5	19,115	81.5	12.9
Humphreys	75.8	37.0	16,604	71.2	17.7
Sunflower	73.8	32.6	15,464	72.9	14.4
Noxubee	71.8	29.0	17,637	72.2	16.6
Quitman	71.7	37.6	15,353	70.6	18.1
Sharkey	71.0	33.6	17,877	73.7	20.0

HEIRS' PROPERTY

Parcels and Nomenclature

Due to challenges in accessing data, only five counties are used for analysis: Coahoma, Holmes, Jefferson, Noxubee, and Tunica. There is very little use of the heirs' property label in all these counties with two, Holmes and Jefferson, with one tract each and no heirs' property tracts listed in the remaining three counties. For comparison, Holmes and Coahoma counties are used because they have the highest number of total tracts (see Tables 8 & 9). Further investigation, using possible alternatives to heirs' property (e.g., etal, estate, and deceased), finds that heirs' property may be found under the label of etal/et al and estate/est, but again, deceased/dec was found only in Holmes County (see Table 9). Finally, for the 5 Mississippi counties under study, those parcels considered and designated as "heirs' property" are 0.04% and further represent 0.003% of all parcels in the counties. For those parcels that are potentially heirs' property, the representation from "estate/est" is 10.84% of the parcels and 0.852% of the total parcels, to "deceased/dec" at 0.02% of the parcels and 0.002% of the total parcels, to "etal/et al" at 89.09% of the parcels and 7.002% of the total parcels (see table 10).

Table 8
Heirs Parcels in Macon and Sumter Counties, Mississippi

MISSISSIPPI			
County	Holmes		Coahoma
Category	No. Parcels		No. Parcels
Heirs' Property	1		0

Table 9

Potential Additional Heir Parcels in Holmes and Tunica Counties, Mississippi

		MISSISSIPPI		
	Holmes		Coahoma	
Category	No. Parcels	%	No. Parcels	%
Heirs' Property	1	0.05	0	0
Deceased	1	0.05	0	0
ET AL	1,929	88.89	931	85.65
Estate	239	11.01	156	14.35
TOTAL	2,170	100.00%	1,087	100.00%

To show the wide variation in land tenure designations within the counties under study, a chi-square comparison of nomenclature differences between these two counties was found to be significant at the 0.05 level: $\chi 2 = 8.523$, df = 3

Table 10

Heir and Potential Heir Parcels in 5 Mississippi Counties

Category\County	Total Parcels #	Total "Heir" Parcels %	Total Parcels #
Heirs' Property	2	0.04	0.003
Deceased	1	0.02	0.002
ET AL	4,060	89.09	7.002
Estate	494	10.84	0.852
TOTAL	4,557	99.99	7.859

In conclusion, parcels of land designated specifically as "heirs' property" represents only 2 parcels in five counties in West-Central Mississippi. These parcels represent 0.003% of the total number of parcels in those counties. At the same time, other designations such as etal/et al, estate/est, and deceased/dec are also labels that some county administrators use to designate heirs' property. These labels account for an additional 4,555 parcels and represent 7.854 percent of the total number of parcels in these counties. Of all the alternative labels with possible heirs' property, "etal"/ "et al" represents the largest category at 89.09% of heir labels and 7.002% of all parcels in the county.

Area and Land Value

Table 11 has the data for the counties in the Mississippi. It should be noted that the data is for 5 of the 10 counties in the studies due to difficulty accessing complete data. For these counties, heirs' property alone represented only 16 acres. The assessed value of the land was $3,125. The improved value of the land was $0. The total value of the land was $3,125. However, as mentioned before, the majority of the counties in Mississippi do not use "heir" as the major indicator of heirs' property or property under unsecured title, with the potential of heirs' property possible found under "etal." In this case, "etal" has the largest number of parcels, acres, and total assessed value. Using all possible indicators for heirs' property, therefore, the assessed value of the land was $109,873,934. The improved value of the land was $54,351,847. The total value of the land was $164,525,781.

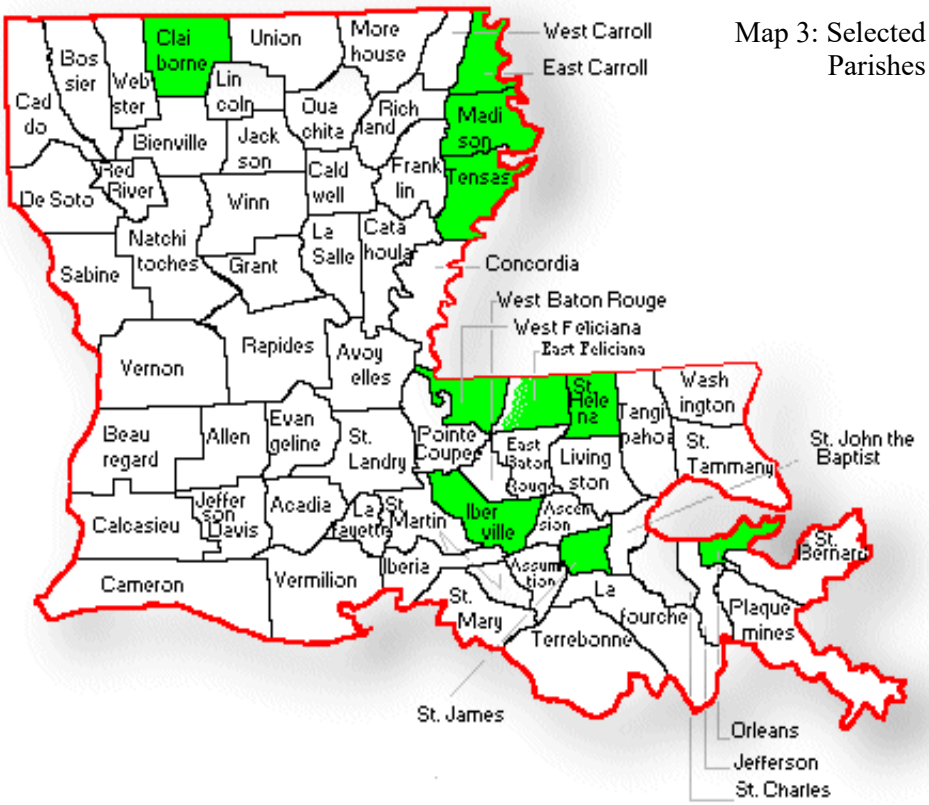
TABLE 11

Amount and Assessed Value of Heir and other Possible Properties with Unsecured Title in 5 Mississippi Counties

TOTAL N=5	No. Parcels	%	Land Value	%	Improved Value	%	Total Value	%	Acres	%
Heirs' Property	2	0.0004	$3,125	0.0000	$0	0.0000	$3,125	0.0.0000	16	0.0001
Deceased	1	0.0002	$8,675	0.0001	$6,585	0.0001	$15,260	0.0.0001	26	0.0002
ET AL	4,060	0.8909	$100,748,423	0.9169	$47,186,449	0.0.8682	$148,234,872	0.9010	155,079	0..9158
Estate	494	0.1084	$9,113,711	0.0829	$7,158,813	0.0.1317	$16,272,524	0.0.0989	14,225	0.0840
TOTAL	4,557	1.000	$109,873,934	1.000	$54,351,847	1.000	$164,525,781	1.000	169,346	1.000

LOUISIANA

The minority population under review for Louisiana was African American. The ten parishes with the highest percentage of African Americans in descending percent order are: East Carroll, Madison, Orleans, Tensas, St. Helena, Claiborne, St. James, Iberville, West Feliciana, and East Feliciana (see Map 3 and Table 12). Areas of potential heirs' property are also areas with higher rates of poverty and senior citizens, and lower rates of income and education. Table 12 compares the selected counties in these demographic areas as well. Results show that there are high percentage differences between the county levels in these areas compared to state averages. For example, in terms of poverty, the rate goes from a high of 45.7% to a low of 24.616.8% and four Parishes (Tensas, Claiborne, Madison, and East Carroll) have over 1.6 times the rate for the state. In terms of income, the levels range from $30,177 to $14,569 and four counties (Tensas, Claiborne, Madison, and East Carroll) have between 54% to 65% the state average. Similar relationships are found in education, with only one parish reaching above the state level, and percent of senior citizens, with four parishes below the state average.



Map 3: Selected Louisiana Parishes

Source: diymaps.net (c)

Table 12
Louisiana Parishes

Parish	% Minority: African American State: 32.8%	% Poverty State: 19.0%	cap ome $2'	% High School Education State: 84.8%	% 65 years or over State: 15.9%
East Carroll	68.8	45.7	17,6	68.5	15.3
Madison	62.6	41.7	15,7	74.8	14.9
Orleans	60.1	23.8	30,1	86.2	15.6
Tensas	54.5	31.6	14,5	77.7	25.7
St. Helena	52.0	19.6	23,2	75.7	20.6
Claiborne	51.8	32.7	16,9	81.2	19.5
St. James	48.8	16.8	25,8	85.3	17.7
Iberville	48.4	23.8	23,1	79.0	16.4
West Feliciana	44.3	24.4	23,5	82.0	15.5
East Feliciana	42.7	19.6	20,9	79.8	18.4

HEIRS' PROPERTY

Parcels and Nomenclature

Due to challenges in data accessibility, only four of ten Louisiana Parishes are used for analysis, Iberville, St. James, Madison, and East Carroll. The number of parcels labeled as "heirs' property" ranges from five in Iberville Parish to one parcel in East Carroll Parish (see Table 13). Further investigation, using possible alternatives to heirs' property (e.g., etal, estate, and deceased), finds that heirs' property may be found under the label of etal/et al, and estate/est. The category of "deceased/dec" was not added until data collection was underway and is therefore not included here (see Table 14). Finally, for the four Louisiana parishes under study, those parcels considered and designated as "heirs' property" are 0.51% and further represent 0.03% of all parcels in the parishes. For those parcels that are potentially heirs' property, the representation from "estate/est" is 6.57% of the parcels and 0.34% of the total parcels, to "etal/et al" at 92.92% of the parcels and 4.80% of the total parcels in the four parishes (see table 15).

Table 13
Heir Parcels in Iberville and East Carroll Parishes, Louisiana

LOUISIANA			
Parish	Iberville		East Carroll
Category	No. Parcels		No. Parcels
Heirs' Property	5		1

Table 14

Potential Additional Heir Parcels in Iberville and East Carroll Parishes, Louisiana

		LOUISIANA			
	Iberville			East Carroll	
Category	No. Parcels	%		No. Parcels	%
Heirs' Property	5	3.42%		1	0.51%
Deceased/not used	---	---		---	---
ET AL	101	69.18%		464	92.92%
Estate	40	27.40%		9	6.57%
TOTAL	146	100.00%		474	100.00%

To show the wide variation in land tenure designations within the counties under study, a chi-square comparison of nomenclature differences between these two counties was found to be significant at the 0.0001 level: $\chi 2 = 113.836$, df = 3

Table 15

Heir and Potential Heir Parcels in 4 Louisiana Parishes

Category\Parish		Total Parcels #	Total "Heir" Parcels %	% Total Parcels
Heirs' Property		11	0.51%	0.03%
Deceased		---	---	---
ET AL		2,022	92.92%	4.80%
Estate		143	6.57%	0.34%
TOTAL		2,176	100.00%	5.17%

In conclusion, parcels of land designated specifically as "heirs' property" represent 11 parcels in four parishes in Louisiana. These parcels represent 0.03% of the total number of parcels in those parishes. At the same time, other designations such as "etal/et al", and "estate/est", are also labels that some county administrators use to designate heirs' property. These labels account for an additional 2,165 parcels and represent 5.14 percent of the total number of parcels in these parishes. Of all the alternative labels with possible heirs' property, "etal"/ "et al" with 92.92% of heir labels and 4.80% of all parcels in the parishes predominates.

Area and Land Value

While heirs' property and potential heirs' property (deceased, etal and estate) represent between 0.03% to 5.17% of the land parcels in 4 parishes in Louisiana, they also represent acreage and land value. Table 16 has the data for the 4 parishes in Louisiana. For these parishes, heirs' property alone represented 11 parcels for 2,468 acres. The assessed value of the land was

$44,144. The improved value of the land was $6,069. In other categories, the ag market value of the land was assessed at 0 and the commercial value of the land was also assessed at 0. The total value of the land was $50,213. However, as mentioned before, the majority of these parishes do not use “heir” as the major indicator of heirs’ property, with the potential of heirs’ property possible found under “etal.” Using all possible indicators for heirs’ property covering 2,176 parcels on 93,314 acres, the assessed ag market value of the land was $2,172,052. The value of the land was $10,064. The improved value of the land was $6,528,449. The commercial value of the land was $1,173,190. The total value of the land was $9,883,755.

Table 16

Amount and Assessed Value of Heir and other Possible Properties with Unsecured Title in 4 Louisiana Parishes

TOTAL	# PARCELS	% PARCELS	# ACRES	% ACRES	AG. MARKET VALUE	LAND VALUE	IMPROVEMENT VALUE	COMMERCIAL VALUE	TOTAL/MARKET VALUE	%TMV
Heir	11	0.0051	2,467.6	0.0264	$44,144	$0	$6,069	$0	$50,213	0.005
Estate	143	0.0657	2,822.3	0.0302	$125,443	$0	$422,328	$764,439	$1,312,210	0.133
Etal	2,022	0.9292	8,8024.1	0.9433	$2,002,465	$10,064	$6,100,052	$408,751	$8,521,332	0.862
TOTAL	2,176	1.0000	93,314.0	1.0000	$2,172,052	$10,064	$6,528,449	$1,173,190	$9,883,755	1.0000

TEXAS

The minority population under review for Texas was Latinx. The ten counties with the highest percentage of Latinx in descending percent order are: Starr, Webb, Maverick, Zapata, Zavala, Jim Hogg, Hidalgo, Brooks, Cameron, and Duval (see Map 4 and Table 17). Areas of potential heirs' property are also areas with higher rates of poverty and senior citizens, and lower rates of income and education. Table 17 compares the selected counties in these demographic areas as well. Results show that there are high percentage differences between the county levels in these areas compared to state averages. For example, in terms of poverty, the rate goes from a high of 33.2% to a low of 21.1% and five counties (Cameron, Hidalgo, Brooks, Zavala, and Starr) have a rate over twice the state average. In terms of income, the levels range from $17,864 to $13,350 and six counties (Maverick, Cameron, Hidalgo, Starr, Brooks, and Zavala) have between 56% and 44% of the state average. Similar relationships are found in education, with no counties reaching the state level, and percent of senior citizens, with only four counties below the state average.

Map 4: Selected Texas Counties

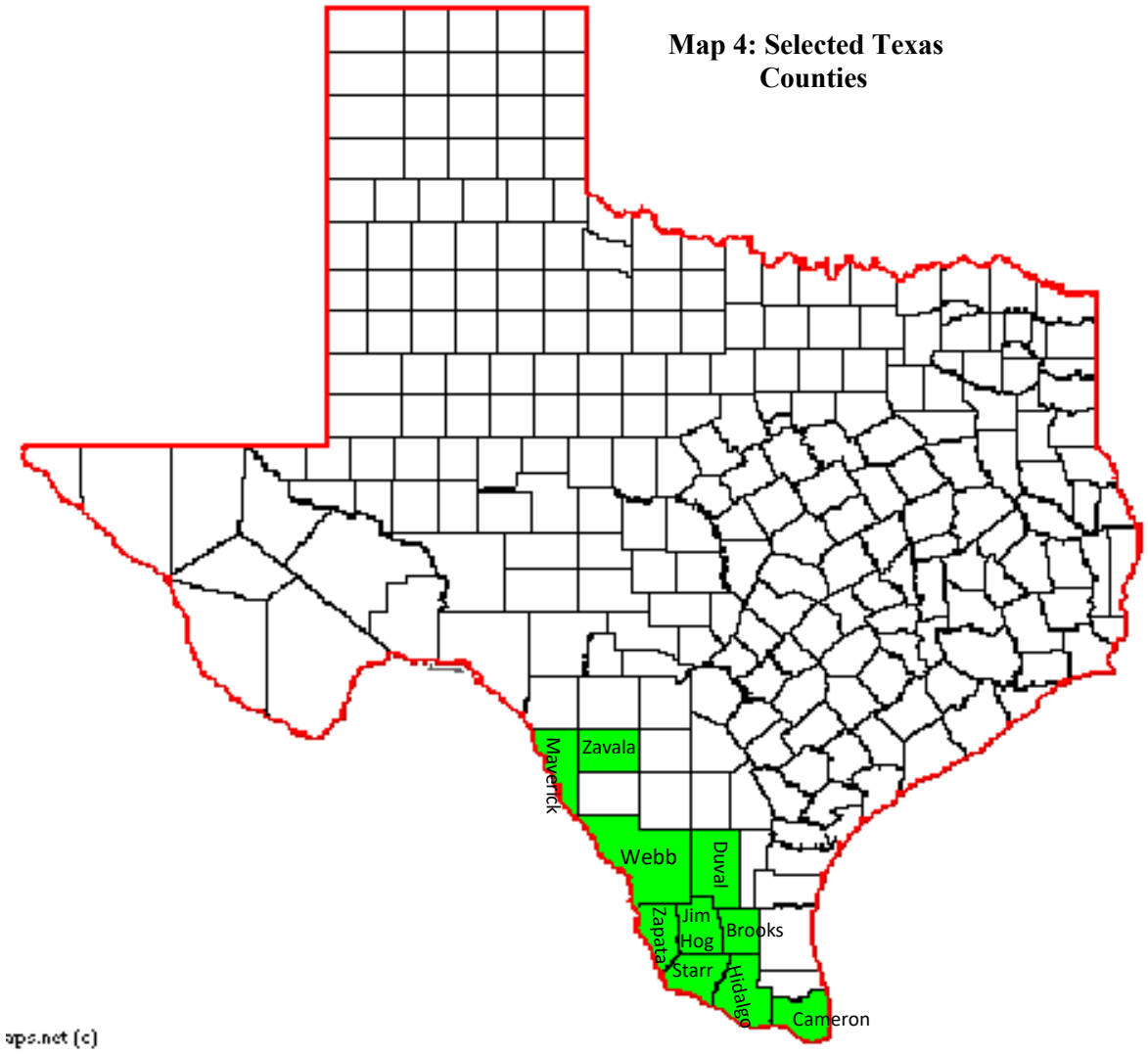


Table 17
Texas Counties

County	% Minority: Latino State: 39.7%	% Poverty State: 13.6%	Per capita Income $ State: $30,143	% High School Education State: 83.2%	% 65 years or over State: 12.9%
Starr	96.4	33.2	14,122	51.5	11.4
Webb	95.4	25.7	17,326	67.3	9.7
Maverick	95.1	25.9	16,891	59.7	11.9
Zapata	94.7	21.1	17,228	60.0	13.2
Zavala	94.0	32.0	13,350	62.0	14.6
Jim Hogg	92.7	25.2	17,798	74.2	17.1
Hidalgo	92.5	30.0	16,490	64.5	11.3
Brooks	91.4	31.0	13,800	70.1	18.4
Cameron	90.0	27.9	16,587	67.2	13.8
Duval	89.3	25.5	17,864	67.1	18.2

HEIRS' PROPERTY

Parcels and Nomenclature

The number of parcels labeled as "heirs' property" ranges from over 195 in Starr County to 2 parcels in Maverick County (see Table 18). Further investigation, using possible alternatives to heirs' property (e.g., etal, estate, and deceased), finds that heirs' property may be found under the labels of "etal/et al", "estate/est", and "deceased/dec" (see Table 19). Finally, for the 10 Texas counties under study, those parcels considered and designated as "heirs' property" are 1.77% and further represent 0.06% of all parcels in the counties. For those parcels that are potentially heirs' property, the representation from "estate/est" is 42.03% of the parcels and 1.38% of the total parcels, to "deceased/dec" at 13.46% of the parcels and 0.44% of the total parcels, to "etal/et al" at 42.74% of the parcels and 1.40% of the total parcels (see table 20).

Table 18
Heir Parcels in Starr and Maverick Counties, Texas

TEXAS			
County	Starr		Maverick
Category	No. Parcels		No. Parcels
Heir Property	195		2

Table 19

Potential Additional Heir Parcels in Starr and Maverick Counties, Texas

	TEXAS			
	Starr		Maverick	
Category	No. Parcels	%	No. Parcels	%
Heirs' Property	195	9.36%	2	0.16%
Deceased	11	0.53%	0	0.00%
ET AL	1,177	56.48%	290	22.48%
Estate	701	33.64%	998	77.36%
TOTAL	2,084	100.00%	1,290	100.00%

To show the wide variation in land tenure designations within the counties under study, a chi-square comparison of nomenclature differences between these two counties was found to be significant at the 0.0001 level: $\chi 2 = 636.721$, df = 3

Table 20

Heir and Potential Heir Parcels in 10 Texas Counties

Category\County	Total Parcels #	Total "Heir" Parcels %	% Total Parcels
Heirs' Property	377	1.77%	0.06%
Deceased	2,869	13.46%	0.44%
ET AL	9,113	42.74%	1.40%
Estate	8,961	42.03%	1.38%
TOTAL	21,320	100.00%	3.28%

In conclusion, parcels of land designated specifically as "heirs' property" represent 377 parcels in ten counties in South-West Texas. These parcels represent 0.06% of the total number of parcels in those counties. At the same time, other designations such as etal/et al, estate/est, and deceased/dec are also labels that some county administrators use to designate heirs' property. These labels account for an additional 20,943 parcels and represent 3.22 percent of the total number of parcels in these counties. Of all the alternative labels with possible heirs' property, "etal"/ et al" represents the largest category at 42.74% of heir labels and 1.40% of all parcels followed closely by "estate"/est" with 42.03% of heir labels and 1.38 % of all parcels in the counties.

Area and Land Value

Table 21 has the data for 10 counties in Texas. It is worth noting that Texas far surpasses the other states in this report in terms of the number of parcels (23,110), acres (940,904) and the total

assessed value of those parcels/acres ($2,486,881, 477). For these counties, heirs' property alone represented 377 parcels for 12,525 acres. The agricultural value of the land was $14,217,813, the land value was $6,391,049. The improved value of the land was $5,659,024. The total value of the land was $26,266,306. However, as mentioned before, most of these counties do not use "heir" as the major indicator of heirs' property, with the potential of heirs' property possible found under both "estate" and "etal" in terms of number of parcels, though "etal" dominates in terms of acres, while "estate" dominates in terms of total market value due to assessments in the "improved value" category. Using all possible indicators for heirs' property covering 23,110 parcels on 940,904 acres, the assessed agricultural market value of the land was $533,014,517. The value of the land was $655,260,076. The improved value of the land was $1,020,015,896. The total value of the land was $2,486,881,477.

Texas is unique among the state under study in that it separates the value of both mineral rights and mobile homes from its land assessments (mobile homes will be discussed in a later section of this report). Other states often include these items under the "improvement value" category. However, as heirs' property is often not the major form of possible label for unsecured property, at least at the state level, the same is true for mineral rights in Texas. Table 22 highlights that mineral rights are concentrated in the "estate" category in terms of both numbers (91%) and value (81%).

TABLE 21

Amount and Assessed Value of Heir and other Possible Properties with Unsecured Title in 10 Texas Counties

TEXAS	No. Parcels	%	No. Acres	%	Ag Market Value	Land Value	Improvement Value	Total Market Value	%
Heir	377	0.0163	12,524.51	0.0133	$14,217,813	$6,391,049	$5,659,024	$26,267,886	0.0106
Deceased	2,869	0.1241	---	---	---	---	---	($262,567,134)	0.1056
Estate	9,494	0.4108	261,212.74	0.2776	$176,083,537	$421,046,142	$704,670,283	$1,301,799,962	0.5275
Etal	9,516	0.4118	667,166.57	0.7091	$342,713,167	$227,822,885	$309,686,589	$880,222,641	0.3563
TOTAL	23,110	1.0000	940,903.81	1.0000	$533,014,517	$655,260,076	$1,020,015,896	$2,208,290,489	1.0000

TABLE 22

Amount and Assessed Value of Heir and other Possible Properties with Mineral Rights in Ten Texas Counties

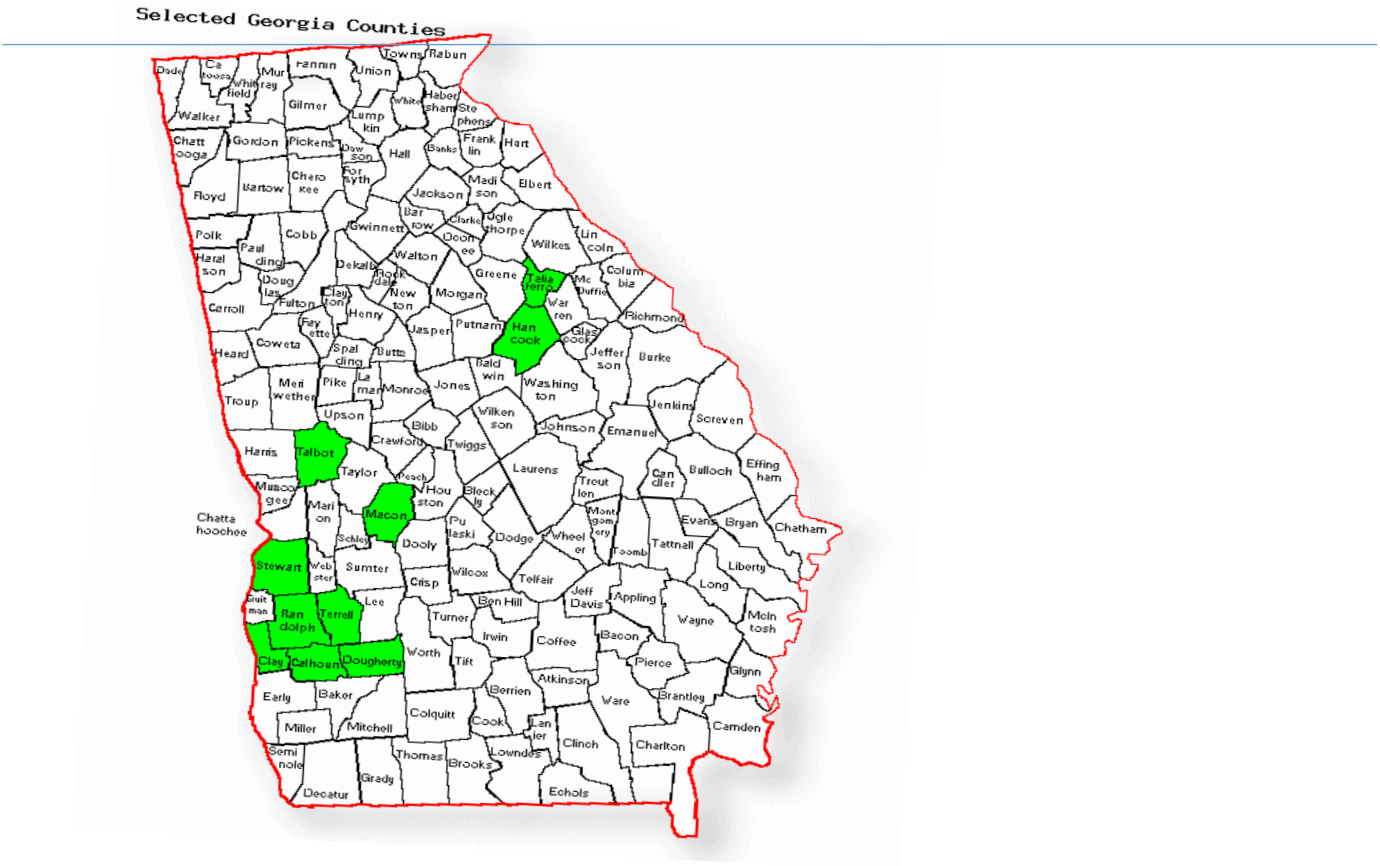
CLASS TOTAL (#)	# Mineral	%	$ MINERALS	%
Heir	76	0.0189	$2,320,327	$0.1183
Deceased	179	0.0445	$1,247,350	$0.0636
Estate	3,661	0.9111	$15,970,553	$0.8141
Etal	102	0.0254	$79,340	$0.0040
TOTAL	4,018	1.0000	$19,617,570	$1.0000

GEORGIA and FLORIDA

Georgia and particularly Florida presented unusually difficult challenges in terms of access to land title types, e.g., “heirs’ property”, “estate/est”, “et al/etal”, and “deceased/dec’d”. To overcome these challenges, the lead researcher for these states, Dr. Sandra Thompson, used an alternative source of Computer Assisted Mass Appraisal data, (CAMA), to try and get a better idea of heirs’ property in these states. Therefore, the analysis of these states will begin with the same socio-demographic tables as the previous states to highlight their potential for significant heir property, and in the case of Georgia, the percentages of heirs’ property in the study counties are also presented. The CAMA data and analyses are then presented.

GEORGIA

The minority population under review for Georgia was African American. The ten counties with the highest percentage of African Americans in descending percent order are: Hancock, Dougherty, Randolph, Calhoun, Macon, Clay, Terrell, Talbot, Taliaferro, and Stewart (see Map 5 and Table 23). Areas of potential heirs’ property are also areas with higher rates of poverty and senior citizens, and lower rates of income and education. Table 23 compares the selected counties in these demographic areas as well. Results show that there are high percentage differences between the county levels in these areas compared to state averages. For example, in terms of poverty, the rate goes from a high of 37.9% to a low of 24.6% and eight counties (Hancock, Dougherty, Randolph, Calhoun, Macon, Clay, Terrell, and Stewart) have over twice the rate for the state. In terms of income, the levels range from $21,180 to $13,927 and five counties (Hancock, Stewart, Clay, Macon, and Calhoun) have between only 57% to 47% the state average. Similar relationships are found in education, with no counties reaching the state level, and percent of senior citizens, with no counties below the state average.



Map 5: Selected Georgia Counties

Table 23

Georgia Counties

County	% Minority: African American State: 32.6%	% Poverty State: 13.3%	Per capita Income $ State: $29,523	% High School Education State: 86.7%	% 65 years or over State: 14.3%
Hancock	71.0	30.7	16,713	71.5	23.8
Dougherty	71.0	29.5	21,180	82.5	16.5
Randolph	61.5	30.8	19,356	75.8	24.7
Calhoun	60.8	37.2	13,927	74.3	16.6
Macon	60.7	30.5	15,924	72.8	18.1
Clay	60.4	29.8	16,199	79.8	27.3
Terrell	60.1	27.8	19,330	76.6	20.1
Talbot	55.1	24.8	20,785	80.5	25.5
Taliaferro	55.1	24.6	19,897	71.2	28.0
Stewart	48.5	37.9	16,359	71.6	15.0

HEIRS' PROPERTY

Parcels and Nomenclature

The number of parcels labeled as "heirs' property" ranges from 26 in Talbot County to zero parcels in Macon County (see Table 24). It should be noted that Clay, Dougherty, and Terrell Counties also had zero cases of land parcels designated as "heir" property. Further investigation, using possible alternatives to heirs' property (e.g., etal, estate, and deceased), finds that heirs' property may be found under the label of etal/et al (see Table 25). Finally, for the 8 Georgia counties under study, those parcels considered and designated as "heirs' property" are 5.5% and further represent 0.04% of all parcels in the counties. For those parcels that are potentially heirs' property, the representation from "estate/est" is 51.53% of the parcels and 2.16% of the total parcels, to "deceased/dec" at 0.59% of the parcels and 0.02% of the total parcels, to "etal/et al" at 46.99% of the parcels and 1.97% of the total parcels (see table 26).

Table 24

Heir Parcels in Talbot and Macon Counties, Georgia

GEORGIA			
County	Talbot		Macon
Category	No. Parcels		No. Parcels
Heirs' Property	26		0

Table 25

Potential Additional Heir Parcels in Talbot and Macon Counties, Georgia

		GEORGIA		
	Talbot		Macon	
Category	No. Parcels	%	No. Parcels	%
Heirs' Property	26	5.50%	0	0.00%
Deceased	12	2.54%	0	0.00%
ET AL	178	37.63%	186	36.12%
Estate	257	54.33%	329	63.88%
TOTAL	473	100.00%	515	100.00%

To show the wide variation in land tenure designations within the counties under study, a chi-square comparison of nomenclature differences between these two counties was found to be significant at the 0.0001 level: $\chi 2 = 45.319$, df = 3

Table 26

Heir and Potential Heir Parcels in 8 Georgia Counties

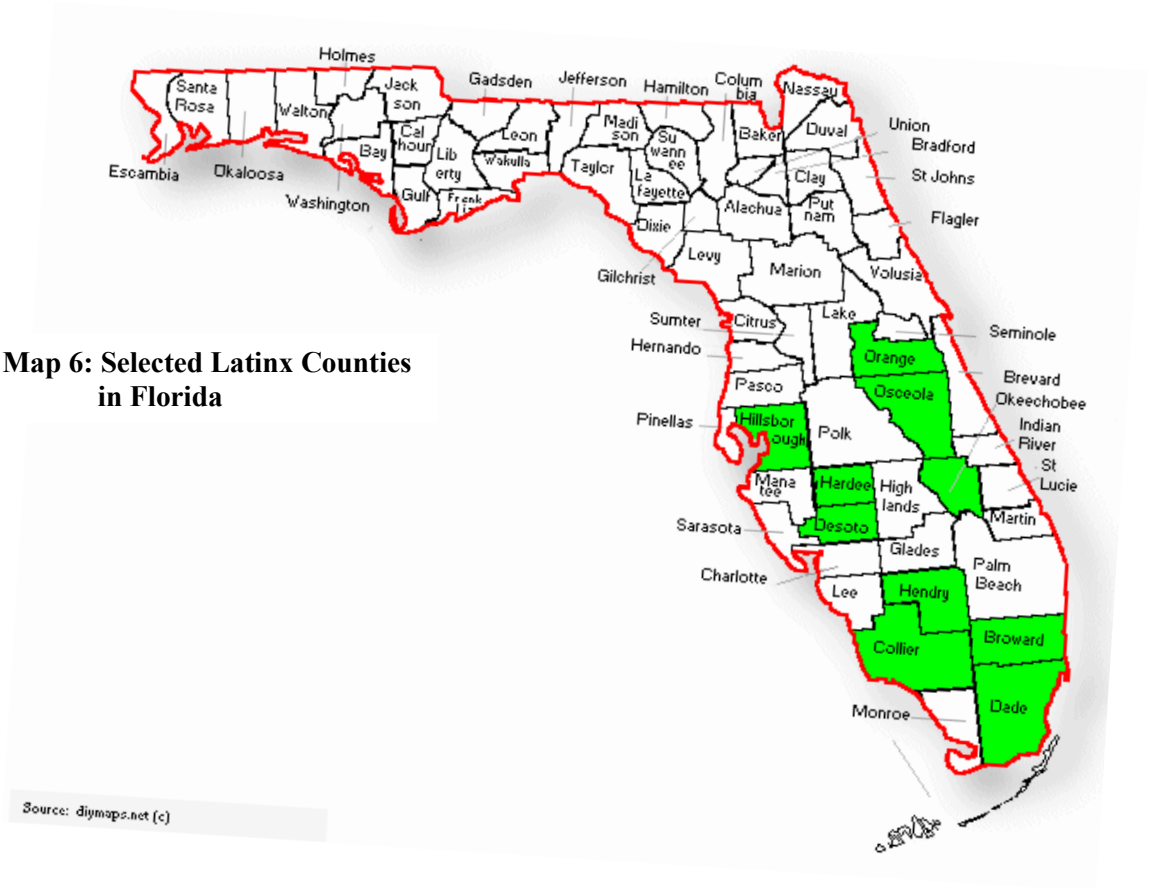
Category\County	Total Parcels #	Total "Heir" Parcels %	% Total Parcels
Heirs' Property	30	0.89%	0.04%
Deceased	20	0.59%	0.02%
ET AL	1,587	46.99%	1.97%
Estate	1,740	51.53%	2.16%
TOTAL	3,377	100.00%	4.18%

In conclusion, parcels of land designated specifically as "heirs' property" represent 30 parcels in eight counties in Georgia. These parcels represent 0.04% of the total number of parcels in those counties. At the same time, other designations such as etal/et al, estate/est, and deceased/dec are also labels that some county administrators use to designate heirs' property. These labels account for an additional 3,347 parcels and represent 4.14 percent of the total number of parcels in these counties. Of all the alternative labels with possible heirs' property, "estate/est" represents the largest category at 51.3% of heir labels and 2.16% of all parcels in the county, followed by "etal/et al" with 46.99% of heir labels and 1.97% of all parcels in the counties.

FLORIDA

The minority population under review for Florida was Latinx. The ten counties with the highest percentage of Latinxs in descending percent order are: Miami-Dade, Osceola, Hendry, Hardee, Orange, DeSoto, Broward, Hillsborough, Collier, and Okeechobee (see Map 6 and Table

27). Areas of potential heirs' property are also areas with higher rates of poverty and senior citizens, and lower rates of income and education. Table 27 compares the selected counties in these demographic areas as well. Results show that there are high percentage differences between the county levels in these areas compared to state averages. For example, in terms of poverty, the rate goes from a high of 27% to a low of 10.6% and four counties (Okeechobee, Hendry, DeSoto, and Hardee) have a rate of 59% the state average or lower. In terms of income, the levels range from $43,256 to $18,311 and four counties (Okeechobee, Hendry, DeSoto, and Hardee) have between 66% and 60% of the state average. A similar relationship is found in education, with three counties reaching the state level. However, in terms of percent of senior citizens, the Latinx population is relatively young with only one county exceeding the state average.



Map 6: Selected Latinx Counties in Florida

Table 27

Florida Counties

County	% Minority: Latinx State: 26.4%	% Poverty State: 12.7%	Per capita Income $ State: $30,197	% High Schoo Education State: 88.0%	% 65 years or Over State: 20.9%
Miami-Dade	69.4	16.0	26,838	81.5	16.7
Osceola	55.8	13.4	21,331	86.8	13.5
Hendry	55.3	24.0	18,900	65.7	13.8
Hardee	43.6	27.0	18,257	75.8	17.4
Orange	32.7	15.6	28,859	88.5	12.3
DeSoto	32.1	26.1	18,311	72.7	22.5
Broward	31.1	12.6	31,464	88.8	17.1
Hillsborough	29.7	14.7	31,173	88.4	14.5
Collier	28.6	10.6	43,256	86.4	32.9
Okeechobee	26.0	21.5	19,943	75.0	20.1

CAMA DATA ANALYSIS FOR FLORIDA AND GEORGIA

Sub-contractor: Dr. Sandra Thompson

I. Work Plan Guide

1. Identify Florida counties with the largest Latinx (10) and African American (10) populations and
2. Identify Georgia counties with the largest African American (10) and Latinx (10 populations
3. Denote land that is heirs' property (including land labeled "ET AL", "HEIR(S)", or "HEIR(S) OF");
4. Create categories of land based on use, specifically "RESIDENTIAL" and "AGRICULTURAL"; and
5. Create categories based on assessed value: "LAND", "IMPROVED", "TOTAL," and "TAXES".
6. Analyze data
7. Summary analysis

II. Methodology

The methodology used in conducting a heirs' property county-level parcel data assessment in Florida and Georgia required sampling parcel data to determine the instances of heirs' property in the states. African American, Latinx, and Native American populations in the US, have high instances of heirs' property, thus focusing the research on the counties with the largest populations of African American and Latinx residents per state was logical.

Rounds one and two identified ten counties with the largest African American and Latinx populations in Florida and Georgia using U.S. Census Bureau QuickFacts (2019), see tables 28, 29, 30, 31.

Table 28

African American Counties, Florida

Florida - African American (AA)				
	County	**Tot Pop**	**% AA**	**Total AA**
		21,208,589	**17.7**	**3,694,048**
1	Gadsden	46,277	55.9	26,732
2	Madison	19,570	39.2	7,631
3	Jefferson	14,776	35.5	5,223
4	Hamilton	14,600	33.6	4,910
5	Leon	296,499	32.7	95,565
6	Duval	970,672	32.4	308,894
7	Broward	1,919,644	30.9	585,920
8	Jackson	46,969	27.7	78,999
9	Escambia	321,134	24.8	78,999
10	Orange	1,386,080	24.1	325,822
TOTAL		**5,036,221**		**1,518,695**

Table 29

Latinx Counties, Florida

Florida - Latinx				
	County	**Tot Pop**	**%Latinx**	**Total Latinx**
		21,208,589	**25.9**	**5,338,506**
1	Miami-Dade	2,812,130	67.7	1,881,639
2	Hendry	40,120	55.6	22,010
3	Osceola	370,552	53.1	187,143
4	Hardee	27,385	44.7	12,214
5	DeSoto	36,065	33.6	11,928
6	Orange	1,386,080	31.3	422,366
7	Collier	376,706	29.7	108,923
8	Broward	1,919,644	29.2	555,116
9	Hillsborough	1,444,870	29.1	409,964
10	Okeechobee	41,808	26.7	10,967
TOTAL		**8,455,360**		**3,622,270**

Table 30

African American Counties, Georgia

Georgia - African American (AA)				
	County	**Tot Pop**	**% AA**	**Tot AA**
		10,519,475	32.4	3,195,268
1	Clayton	289,615	72.1	203929
2	Hancock	8,348	71.2	6096
3	Dougherty	91243	70.9	62,873
4	Randolph	6,833	61.5	4345
5	Calhoun	6352	61	3,922
6	Clay	2,887	60.5	1,798
7	Macon	13,143	60.3	8,057
8	Terrell	8,611	60.4	5,223
9	Warren	5,251	59	3,155
10	Bibb	153,095	55	84,474
TOTAL		**585,378**		**383,872**

Table 31

Latinx Counties, Georgia

Georgia - Latinx				
	County	**Tot Pop**	**Tot Latinx**	**Tot Latinx**
		10,519,475	9.8	1,030,909
1	Whitfield	104,062	35.9	37,358
2	Hall	202,148	29	58,623
3	Gwinnett	927,326	21.5	199,375
4	Clayton	289,615	13.3	38,519
5	Cherokee	254,346	10.8	27,469
6	Forsyth	236,612	9.7	22,951
7	Dekalb	756,558	8.6	65,064
8	Muscogee	194,160	7.7	14,950
9	Fulton	1,050,114	7.3	76,658
10	Chatham	289,128	6.6	19,082
TOTAL		**4,304,069**		**560,049**

Next, likely heirs' property parcels in the counties selected were identified (see Tables A- D, pages 2-3), which was a two-fold process. Process one (P1) applied computer-assisted mass appraisal (CAMA) (Scott, Jones, and Gaither, 2017, p. 23-25) to identify parcel data with key attributes in the parcel owner's name. Both Florida and Georgia collect parcel data using CAMA. The CAMA resource used for Florida was Geo-Facilities Planning and Information Research Center, or GeoPlan Center, affiliated with the Department of Urban and Regional Planning, in theUniversity of Florida's College of Design, Construction and Planning (University of Florida GeoPlan Center, n.d.).

Similarly, the CAMA resource used for Georgia was the University of Georgia's Carl Vinson Institute of Government; a public service unit with specialization in IT/GIS (Carl Vinson Institute of Government, n.d). Professionals at each source conducted an attribute search focused on "ET AL.", "HEIR(S)", "HEIR(S)" Of. P1, also consisted of inclusion of land use ("RESIDENTIAL AND AGRICULTURAL") and assessed value ("LAND VALUE", "IMPROVED", AND "TOTAL VALUE" and "TAXES") for each parcel identified. These secondary attributes illuminated the circumstance of heirs' property, particularly in relation to property-based wealth for owners and tax revenue for the counties and states. Lastly, each source exported the data as a zip file, containing data tables accessible using ArcGIS and Excel (Florida) and CSV (Georgia). The products exported or included as appendices, 1 and 2.

Process two (P2) required a line-by-line review of the retrieved data as a way of validating accuracy and correcting for errors.

Table 32

Florida CAMA and Manual Data Results

OBJECTID *	CNTYNAME	FREQUENCY	SUM_IMPROVVAL	SUM_LNDVAL	SUM_JV_HMSTD*	SUM_TV_SD	SUM_ACRES
1	DeSoto	14	$ 1,406,666	$ 284,775	$ 1,691,441	$ 449,696	681.31
2	Gadsden	1,475	$ 55,374,584	$ 18,444,734	$ 15,499,462	$ 42,240,629	13,993.30
3	Hamilton	158	$ 9,205,470	$ 2,579,591	$ 329,851	$ 4,084,779	5,984.33
4	Hardee	48	$ 10,451,764	$ 1,602,046	$ 651,772	$ 2,752,572	2,796.52
5	Hillsborough	116	$ 9,122,422	$ 6,513,901	$ 7,649,893	$ 10,675,292	237.42
6	Jackson	582	$ 12,352,652	$ 7,127,687	$ 584,003	$ 10,718,524	11,348.87
7	Jefferson	542	$ 33,227,912	$ 6,813,705	$ 8,787,109	$ 14,974,909	10,720.25
8	Leon	27	$ 1,748,585	$ 734,339	$ 796,598	$ 1,676,838	176.98
9	Madison	751	$ 35,951,724	$ 9,902,331	$ 6,399,746	$ 18,256,519	22,552.74
10	Orange	40	$ 7,586,415	$ 2,768,933	$ 6,751,997	$ 8,371,318	33.39
11	Osceola	5	$ 243,700	$ 67,602	$ 139,200	$ 199,965	1.10
	TOTALS	**3,758**	**$ 176,671,894**	**$ 56,839,644**	**$ 49,281,072**	**$ 114,401,041**	**68,526.19**

* DeSoto County data does not include Just Value w/ Homestead Exemptions. Unadjusted Just Value was used.

Heirs' property parcel data was identified for 13 Florida counties (see Tables 32-33, and C2).

- Heirs' property is organic in its formation, as well as the ways in which counties document parcel data. For example, Jackson, Gadsden, and Jefferson counties routinely place some variation of the "HEIR(S)" or "HEIR(S) OF" in the owner attribute, which made identifying heirs' property in the three counties easy.
- In general, heirs' parcel identification in north Florida generated more results than south Florida. This result is likely due to the plantation economy that existed in north

Florida.

- CAMA is not a productive process for identifying heirs' parcel data in Florida's southern counties in context to the owner attribute. This result is also true when the owner attribute is expanded to include "Trust" and "Estate", producing life estates, corporate trusts, and other corporate entities, including residential (see Data Sample A, page 7). Additionally, the "TAX BILL" attribute did not yield data using CAMA.
- Manual search from property appraiser and tax online portal was also unlikely to generate substantial, clear, and concise results; the exception being Jackson, Gadsden, and Jefferson counties. This situation appears to reflect each counties individuality in how the property owner category is documented. For example, CAMA combined with manual search of Leon County parcels produced limited results, even though, the county permitting office staff have authenticated that heirs' property exists in substantial numbers in the county (see Table 32).

Chart A

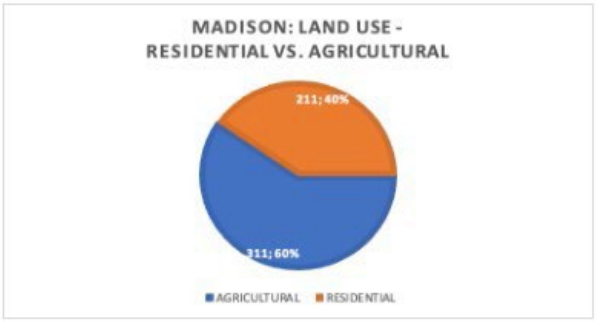


Chart B

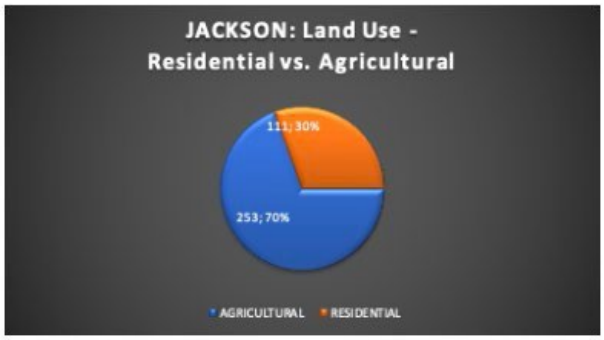


Chart C

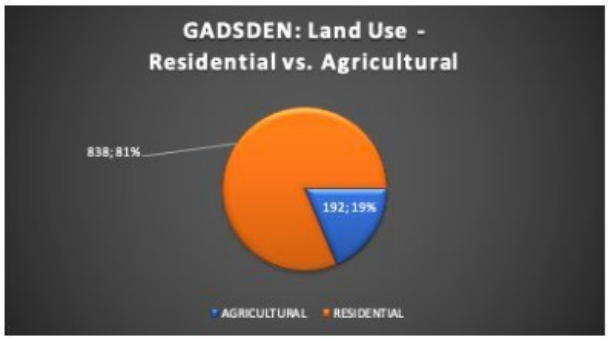
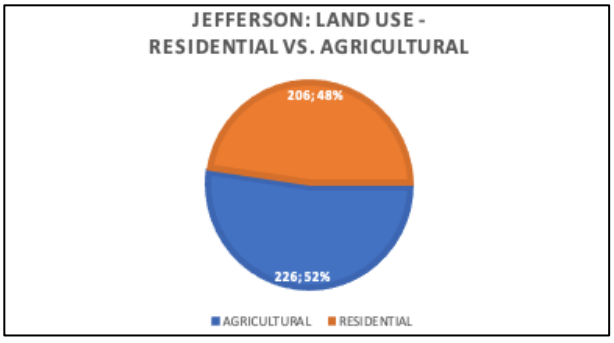


Chart D



Land Usage – Florida

Attributes used to generate land usage data were “RESIDENTIAL” and “AGRICULTURAL.” Parcel breakdown based on the previous attributes for Madison, Jackson, Gadsden, and Jefferson are noted in charts A, B, C, and D. For example, Gadsden County (Chart C), shows Residential breakdown of 838.81% and Agricultural breakdown of 192/19%, totaling 1030/1005. The results do not reflect Gadsden county’s 13,993 heirs’ property parcels (13,993 compared to 1030).

The explanation is that the land use designation extends beyond just “RESIDENTIAL” and “AGRICULTURAL”, to include “RURAL”, “VACANT RESIDENTIAL”, “MOBILE HOME”, “SINGLE FAMILY”, “TIMBERLAND”, and “GRAZING LAND SOIL CAPBILITYCLASSI” (see Table D, on the next page).

Florida Data Analysis

Frequency, Value, and Acreage (see Tables 33 and 34) - Florida

- Across 11 counties, instances of heirs' property parcel ownership occurred 3,758 times, representing 68,526.19 acres, valued at $233,511,538 (improved and land value) (see Table 32).

- Counties identified as having the largest populations of African American residents, instances of heirs' property parcel ownership occurred 3,575, representing 64,809.85 acres, valued at $203,818,662 (improved and land value).

- Counties identified as have the largest populations of Latinx residents, instances of heirs' property parcel ownership occurred 273 times, representing 3,749.74 acres, valued at $400,482.24 (improved and land value).

- The largest African American counties where heirs' parcels were identified showed frequency (3,575), summary improved value ($155,447,342), summary land value ($48,372,320), and summary of acres (64,809,85).

- The largest Latinx counties where heirs' parcels were identified showed frequency (273), summary improved value ($28,810,967), summary land value ($11,237,257), and summary of acres (3,749.74).

Land Usage Analysis - Florida

The findings suggest that land use designation extends beyond agriculture and residential, including “RURAL”, “VACANT RESIDENTIAL”, “MOBILE HOME”, “SINGLE FAMILY”, “TIMBERLAND”, and “GRAZING LAND SOIL” (see Sample A). The conclusion is that heirs’ parcel properties are found in most land use categories, further expanding the landscape that constitutes heirs’ property and the ability to identify and solve it more difficult.

Table 33

Land Values, Florida African American Counties

FLORIDA AFRICAN AMERICAN COUNTIES							
OBJECTID *	CNTY NAME	FRE-QUENCY	SUM_IMPROVVAL	SUM_LNDVAL	SUM_JV_HMSTD*	SUM_TV_SD	SUM_ACRES
	Gadsden	1,475	55,374,584	18,444,734	15,499,462	42,240,629	13,993.30
	Hamilton	158	9,205,470	2,579,591	329,851	4,084,779	5,984.33
	Jackson	582	12,352,652	7,127,687	584,003	10,718,524	11,348.87
	Jefferson	542	33,227,912	6,813,705	8,787,109	14,974,909	10,720.25
	Leon	27	1,748,585	734,339	796,598	1,676,838	176.98
	Madison	751	35,951,724	9,902,331	6,399,746	18,256,519	22,552.74
	Orange	40	7,586,415	2,768,933	6,751,997	8,371,318	33.39
	TOTALS	**3,575**	**155,447,342**	**48,371,320**	**39,148,766**	**100,323,516**	**64,809.85**

Table 34

Land Values, Florida Latinx Counties

FLORIDA LATINX COUNTIES							
OBJECT ID *	CNTYNAME	FRE-QUENCY	SUM_IMPROVVAL	SUM_LNDVAL	SUM_JV _HMSTD*	SUM_TV_SD	SUM_ACRES
1	Osceola	5	243,700	67,602	139,200	199,965	1.10
2	Hardee	48	10,451,764	1,602,046	651,772	2,752,572	2,796.52
3	DeSoto	14	1,406,666	284,775	1,691,441	449,696	681.31
4	Orange	40	7,586,415	2,768,933	6,751,997	8,371,318	33.39
5	Hillsborough	116	9,122,422	6,513,901	7,649,893	10,675,292	237.42
	TOTALS	**273**	**28,810,967**	**11,237,257**	**16,884,303**	**22,448,843**	**3,749.74**

Sample A

857	Polygon	Gadsden	30-3-05-2N-4W-0000-00242-0300	3-05-2N-4W-0000-00242-0300	12-039-3-05-2N-4W-0000-00242-0300	1	0	SINGLE FAMILY
858	Polygon	Gadsden	30-3-01-2N-2W-0000-00234-0900	3-01-2N-2W-0000-00234-0900	12-039-3-01-2N-2W-0000-00234-0900	0	70	VACANT RESIDENTIAL
859	Polygon	Gadsden	30-3-12-2N-4W-1030-0000B-0080	3-12-2N-4W-1030-0000B-0080	12-039-3-12-2N-4W-1030-0000B-0080	1	0	SINGLE FAMILY
860	Polygon	Gadsden	30-2-30-3N-3W-0000-00241-0400	2-30-3N-3W-0000-00241-0400	12-039-2-30-3N-3W-0000-00241-0400	1	0	SINGLE FAMILY
861	Polygon	Gadsden	30-2-12-3N-5W-0000-00312-0100	2-12-3N-5W-0000-00312-0100	12-039-2-12-3N-5W-0000-00312-0100	1	0	SINGLE FAMILY
862	Polygon	Gadsden	30-2-23-3N-4W-0000-00121-0400	2-23-3N-4W-0000-00121-0400	12-039-2-23-3N-4W-0000-00121-0400	0	0	VACANT RESIDENTIAL
863	Polygon	Gadsden	30-3-30-2N-5W-0000-00312-0100	3-30-2N-5W-0000-00312-0100	12-039-3-30-2N-5W-0000-00312-0100	2	0	MOBILE HOMES
864	Polygon	Gadsden	30-2-36-3N-2W-0000-00131-0100	2-36-3N-2W-0000-00131-0100	12-039-2-36-3N-2W-0000-00131-0100	2	0	MOBILE HOMES
865	Polygon	Gadsden	30-3-19-2N-3W-0000-00321-0200	3-19-2N-3W-0000-00321-0200	12-039-3-19-2N-3W-0000-00321-0200	1	0	SINGLE FAMILY
866	Polygon	Gadsden	30-3-11-2N-4W-0940-0000A-0100	3-11-2N-4W-0940-0000A-0100	12-039-3-11-2N-4W-0940-0000A-0100	0	0	VACANT RESIDENTIAL
867	Polygon	Gadsden	30-3-05-2N-4W-0000-00232-0300	3-05-2N-4W-0000-00232-0300	12-039-3-05-2N-4W-0000-00232-0300	1	0	SINGLE FAMILY
868	Polygon	Gadsden	30-5-0L-0R-0S-0000-63300-0100	5-0L-0R-0S-0000-63300-0100	12-039-5-0L-0R-0S-0000-63300-0100	55	0	TIMBERLAND - SITE INDEX 80 TO 89
869	Polygon	Gadsden	30-2-27-3N-6W-0000-00211-0000	2-27-3N-6W-0000-00211-0000	12-039-2-27-3N-6W-0000-00211-0000	99	0	ACREAGE NOT ZONED AGRICULTURAL WITH OR WITHOUT EXTRA FEATURES
870	Polygon	Gadsden	30-2-09-3N-6W-0560-00000-0030	2-09-3N-6W-0560-00000-0030	12-039-2-09-3N-6W-0560-00000-0030	1	0	SINGLE FAMILY
871	Polygon	Gadsden	30-2-29-3N-4W-0000-00342-0200	2-29-3N-4W-0000-00342-0200	12-039-2-29-3N-4W-0000-00342-0200	0	0	VACANT RESIDENTIAL
872	Polygon	Gadsden	30-5-0L-0R-0S-0000-76300-0200	5-0L-0R-0S-0000-76300-0200	12-039-5-0L-0R-0S-0000-76300-0200	1	0	SINGLE FAMILY
873	Polygon	Gadsden	30-5-0L-0R-0S-0000-76300-0300	5-0L-0R-0S-0000-76300-0300	12-039-5-0L-0R-0S-0000-76300-0300	1	0	SINGLE FAMILY
874	Polygon	Gadsden	30-2-30-3N-4W-0000-00441-1000	2-30-3N-4W-0000-00441-1000	12-039-2-30-3N-4W-0000-00441-1000	1	0	SINGLE FAMILY
875	Polygon	Gadsden	30-2-35-3N-2W-0321-00000-0610	2-35-3N-2W-0321-00000-0610	12-039-2-35-3N-2W-0321-00000-0610	1	0	SINGLE FAMILY
876	Polygon	Gadsden	30-3-26-2N-5W-0000-00311-0400	3-26-2N-5W-0000-00311-0400	12-039-3-26-2N-5W-0000-00311-0400	0	0	VACANT RESIDENTIAL
877	Polygon	Gadsden	30-3-15-2N-4W-0000-00310-2500	3-15-2N-4W-0000-00310-2500	12-039-3-15-2N-4W-0000-00310-2500	0	0	VACANT RESIDENTIAL
878	Polygon	Gadsden	30-3-36-2N-4W-0000-00222-0200	3-36-2N-4W-0000-00222-0200	12-039-3-36-2N-4W-0000-00222-0200	0	70	VACANT RESIDENTIAL
879	Polygon	Gadsden	30-2-20-3N-1W-0000-00231-0200	2-20-3N-1W-0000-00231-0200	12-039-2-20-3N-1W-0000-00231-0200	55	0	TIMBERLAND - SITE INDEX 80 TO 89
880	Polygon	Gadsden	30-3-12-2N-4W-0000-00133-1500	3-12-2N-4W-0000-00133-1500	12-039-3-12-2N-4W-0000-00133-1500	1	0	SINGLE FAMILY

Table 35

Comparison of African American and Latinx Counties in Florida

OBJECTID *	FRE-QUENCY	SUM_IMPROVVAL	SUM_LNDVAL	ACERS
AFRICAN AMERICAN COUNTIES	3575	155,447,342	48,371,320	64,809.85
LATINX COUNTIES	273	28,810,967	11,237,257	3749.74
TOTAL	**3848**	**184,258,309**	**59,608,577**	**68,559.59**

Table 36: Comparison of Agricultural and Residential Property in Florida

	COUNTY	**%**	**AGRICULTURE**	**%**	**RESIDENTIAL**
1	Madison	60	331	40	211
2	Jackson	70	253	30	111
3	Gadsden	19	192	81	838
4	Jefferson	52	226	48	206
	TOTAL		**1002**		**1366**

Florida Data Analysis Summary

Heirs' property exists in Florida. However, the CAMA identification method lacks consistency in identifying heirs' parcel properties, primarily due to the characteristics of heirs' property and county government prescription for documenting directive indicator attributes (i.e. "HEIR(S) AND "HEIR(S) OF"). Likewise, manual review of parcel records through county tax and appraiser data bases yield in consistent results. However, when counties specifically include directive attributes (i.e., "HEIR(S)" AND "HEIR(S) OF"), both CAMA and manual search are effective in identifying parcels. That said, the arm breaking, and eye straining work involved in manual review of parcel records and inconsistent documentation by county governments hindered true count validation of heirs' property in Florida. Despite the challenges, 3,848 property owners in Florida own heirs' property (not including the other heirs to the same property), representing $243,866,886 (**total summary value, i.e.,** SUM_IMPROVVAL + SUM_LNDVAL) and 68,559.59 acres (see Table 35).

It is important to note that the heirs' property parcel numbers represented in this report are a true indication of the lost surplus value derived from clear title private property ownership that the owners experience. In this sense, $248, 866,886 is stagnant, not productive in context to wealth generation. Additionally, these owners risk loss from forced partition sales, as well as, unpaid taxes. County governments, and their residents also lose when heirs' property

owners cannot put their property into full production and/or cannot pay taxes on the property. Additionally, heirs' property parcels often experience neglect, such that the environmental ecosystem surrounding the property becomes a dumping ground, harming forest lands and water bodies.

Georgia CAMA and Manual Data Results Findings

The data as produced through the CAMA search did not come with a table that included all selected counties as did Florida's CAMA search. It was also exported in CSV format and had to be converted to excel. However, the preselected counties are noted in Tables 30 and 31. Hall, Dekalb, and Forsyth counties do participate in the statewide program designed to provide a unified way of helping Georgia county governments document, interpret, respond in the present and plan for the future in context to property; as such, a manual search only was conducted on the three counties. The scale of the data delivered was exceptional in quantity, preventing detailed search as planned.

An heirs' property parcel data search was conducted on twenty identified Georgia counties (see Table 30).

- Heirs' property is organic in its formation, as well as the ways in which counties document parcel data. For example, Bibb, Warren, Clay, and Calhoun routinely place some variation of the "HEIR(S)" or "HEIR(S) OF" in the owner attribute, which made identifying heirs' property in the four counties less complicated (see Sample Image B). Additionally, but inconsistently, in Bibb and Warren counties the sale attribute showed notations, such as, heirs of and similar phrases. Or, as in a parcel in Calhoun County, a first, "ESTATE", "ETAL", "TENANTS-IN-COMMON" (see sample Image B). Thus, when the data showed high use of "HEIR(S) and HEIR(S) OF", "ET AL(s)" notations in the data set are likely to be heirs parcel data.

Verification comes through manual review of sales' data notations, and image review of the property when sales' data is inconclusive.

- In general, the counties noted "ET AL" almost exclusively in the owner attribute. Like in Florida, the "ET AL" was just as likely to be corporate or individual business enterprises. The exceptions were Bibb, Warren, Clay, and Calhoun counties. For example, the exported Warren County data set numbered 28 (small sample size, made it easy to check most parcels), showed that the "ET AL(S)" were also true heirs' property parcels (see Table 36).

- CAMA is an inconsistent process for identifying heirs' parcel data in Georgia counties in context to the owner attribute. This result is also true when the owner attribute is expanded to include "Trust" and "Estate", producing life estates, corporate trusts and other corporate entities, including residential. The exception to the above occurs when counties

include “HEIR(S) and HEIR(S) OF”.

- Manual search from property appraiser and tax online portals was also unlikely to generate substantial, clear, and concise results; the exception being Bibb and Warren counties. This situation appears to reflect each counties individuality in how the property owner category is documented.

Sample Image A (Bibb County Parcel Data)

916	S0640059403 G18	0.23	BROWN MAXINE ETALS	22960	Residential	19974			
917	T0630170303 P	0	HYDE CATHERINE A HICKS ETAL	9828	Residential	0			
918	M0640086406 A5	0.28	CREAMER DAVID L SR ETALS	19288	Residential	13660			
919	S0630167300 B11	1.01	WALKER INEA ROSEBUD HEIRS	29987	Residential	20428			
920	N0640378404 C30A	0.19	DIZON CAYETANO T ET AL	113735	Commercial	73735			
921	U0630107324 F	0.23	BROWNING FRED L HEIRS OF	1441	Residential	0			
922	N0630234305 G3A	0.33	PITTS LILLIAN K HEIRS OF	23934	Residential	19490			
923	U0630110342 C	0.67	WRIGHT CARRIE HEIRS OF	20059	Residential	12071			
924	S0630410303 B1	0.05	RAINEY WILLIE HEIRS OF -	43240	Residential	42338			
925	U0630220322 E2	0.78	JACKSON CORNELIUS HEIRS OF	4932	Residential	0			
926	M0640079406 A11	0	OLIVER SARAH GENELLE ET ALS	23547	Residential	16995			
927	U0630071327 1	0.25	BROADUS JACQUELINE R ETAL	105156	Residential	93598			
928	Q0640197402 D3B	0.11	COZART DAVID L & ETALS	47196	Residential	36897			
929	T0630209311 D18	0.34	DAY JOYCE KITCHENS ETALS	42102	Residential	30932			
930	U0630208324 G	0.27	HILL DULLIE B ETAL	64865	Residential	60210			
931	S0630384300 O4A	0.22	JACKSON WILMUS BOOKER HEIRS	14918	Residential	12200			
932	S0630383300 O5A	0.13	JACKSON WILMUS BOOKER HEIRS	10167	Residential	8584			
933	S0630405304 5	0.35	SHAMBERGER DAVID ET AL	59276	Commercial	51276			
934	P0630346302 C5	0.84	HALE PHILLIP D HEIRS OF &	108601	Residential	84521			
935	P0630131309 A	0.39	HOLTON JOHN & ETALS	112192	Residential	88279			
936	G0060002403 5	1.93	BENSON EFFIE EVANS ETAL	12132	Residential	0			
937	T0640240405 C20	0.28	RUMPH ALPHONSO ETAL	37022	Residential	22023			
938	S0630174300 C10	0.47	GREEN SIM HEIRS OF	16027	Residential	10251			
939	S0630386300 O1A	0.13	BOOKER MATAU HEIRS OF	12598	Residential	10827			
940	S0630402304 2	0.14	SHAMBERGER DAVID ET AL	33509	Commercial	25509			
941	S0630406304 6	0.24	SHAMBERGER DAVID ET AL	47542	Residential	39542			
942	L0600007305	2.11	TALBOT THOMAS W ETAL	26785	Residential	0			
943	U0630073326	0.54	LOCKETT EARNEST LEE HEIRS -	49016	Residential	37979			
944	S0630062305 G18	0.17	SAINT PAUL AFRICAN METH ETAL	2800	Residential	0			
945	S0630064305 G26	0.1	GREEN MAMIE HEIRS OF	1137	Residential	0			
946	S0630401304 1	0.18	SHAMBERGER DAVID ET AL	33509	Commercial	25509			
947	L0600098404	1.25	BALL PONDA REICH ETALS	63871	Residential	24222			
948	S0630319300 L7B	0.29	DORSEY EARNEST EUGENE ETALS	17637	Residential	14916			

Sample Image B

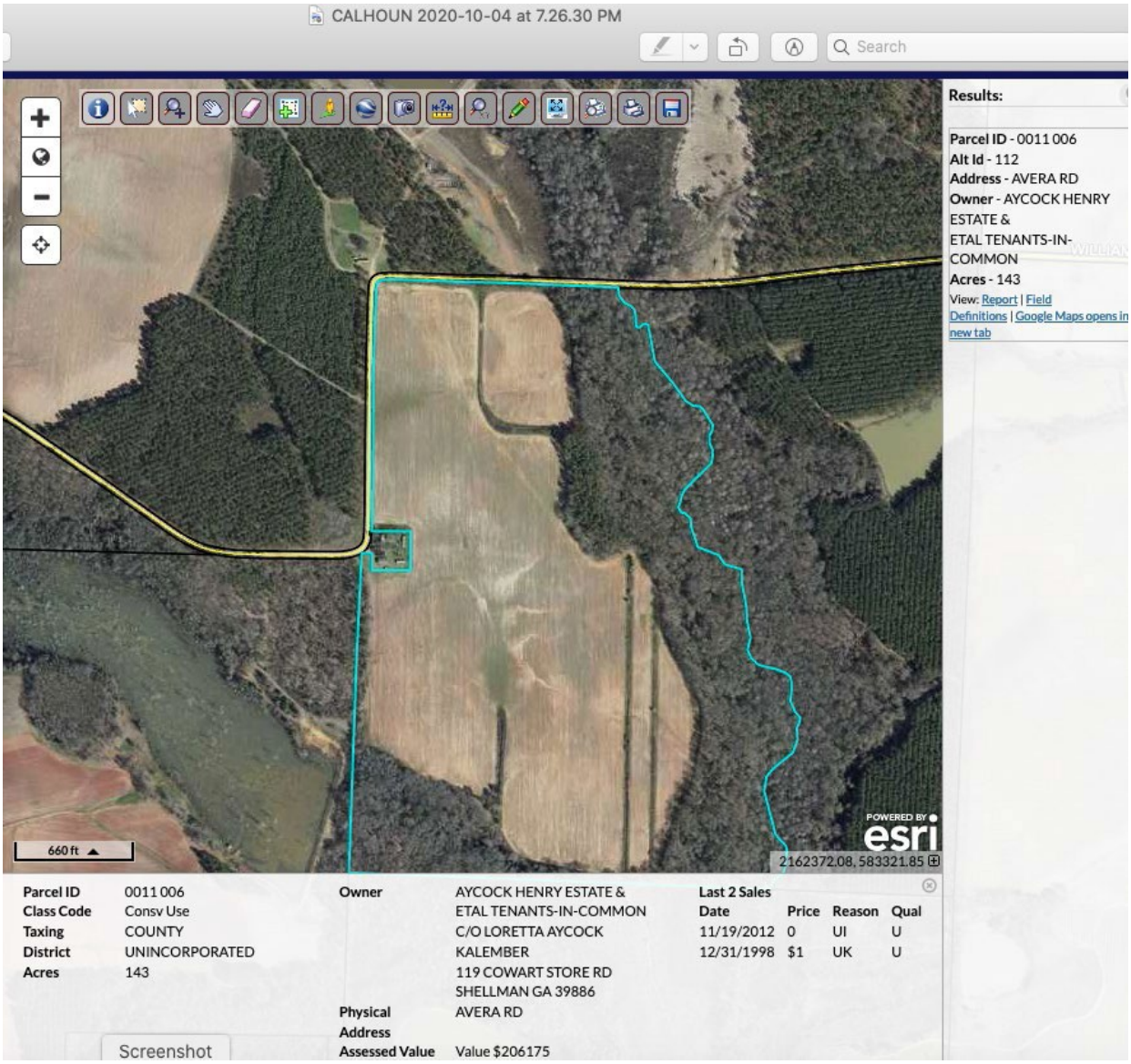


Table 37

ET AL Parcels in Warren County, Georgia

	PARCEL_NO	DEED_AC	OWNER	VALUE	IMP_VALUE
1	007 045	1	HEATH JOHN C JR ET AL	1784	0
2	009 004	4.6	FOWLER J W ETAL	16593	6560
3	014 002	140.17	HEATH JOHN C JR ET AL	211842	38709
4	017 014	1.5	GILBERT JOHNNIE MAE ET AL	20104	14300
5	018A 024	0.44	HAWKINS BEATRICE ET AL	38115	33330
6	024 022	0.92	HEATH MOSES JR ET AL	51187	46189
7	024 054	2.22	HEATH MOSES JR ET AL	3781	0
8	025 022	1.13	FOWLER JOHN L ET AL	36851	20988
9	034 012	0.67	JONES CLARA HEIRS	2453	0
10	038 002	231	DOLCE JUDITH S ET AL	267231	12485
11	038 008	14	SMITH LATRELLE S HEIRS	27524	0
12	038 019	27	DOTSON ELLEN HEIRS	25792	0
13	050 003	59.51	GUNN ROBERT A ETAL &	77117	31515
14	058 013	85	HOBBS THOMAS ET AL	120487	10824
15	058 030	1.14	HALL LESTER ETAL	13555	9276
16	058 047	3.48	BROWN FRED FOREST ET AL	8960	0
17	058 048	11.58	JONES DORIS B ET AL	23160	0
18	059 003	84.54	CALVIN IDA ET AL	108781	12430
19	059 003C	8.58	CALVIN IDA ET AL	9438	0
20	064 024	5.16	IVEY NONIE M ET AL	43844	20064
21	064 028	5.59	BELL DAVID LEE ETAL	21686	0
22	065A 024	1.05	LANDERS JAMES JR ETAL	6715	0
23	076 006	2.01	HAMMETT GLADYS P ET AL	6519	0
24	C02 045	1.02	IVEY MARILEAN ET AL	4293	0
25	N04 008	2.5	REESE ALBERT HEIRS	17157	7854
26	W09 053	0	FINCH WILLIE C ET AL	1392	0
27	W12 035	0.55	SHURLEY ANNA HEIRS	3952	0
	TOTAL	**696.36**		**1170313**	264524

Georgia Data Analysis

The Georgia exported data tables were massive. Warren County's data set was small, thus used to illustrate the existence of heirs' property in Georgia, and impact (see Table 36, and Table 37). Warren County was selected to demonstrate heirs' property in Georgia.

Land Usage – Georgia

Land usage for heirs' property parcels in Georgia, as in Florida extends beyond agriculture and residential to include "CONSERVATION", "RURAL", "VACANT RESIDENTIAL", "MOBILE HOME", "SINGLE FAMILY", "TIMBERLAND", and "GRAZING LAND SOIL".

Table 38

Heirs' property in Warren County, Georgia

OBJECTID *	OWNER (FREQUENCY)	DEED_AC	VALUE	IMPROVED VALUE
TOTAL	**27**	**696.36**	**1,170,313**	**264,524**

Georgia Data Analysis Summary

Heirs' property exists in Georgia. However, the CAMA identification method lacks consistency in identifying heirs' parcel properties, primarily due to the characteristics of heirs' property and county government prescription for documenting directive indicator attributes (i.e., "HEIR(S) AND "HEIR(S) OF"). Likewise, manual review of parcel records through county tax and appraiser data bases yield in consistent results. However, when counties specifically include directive attributes (i.e., "HEIR(S)" AND "HEIR(S) OF"), both CAMA and manual search are effective in identifying parcels. That said, the arm breaking, and eye straining work involved in manual review of parcel records and inconsistent documentation by county governments hindered true count validation of heirs' property in Georgia. Despite the challenges, Warren County is used to show existence of heirs' property owners in Georgia (27, not including the other heirs to the same property), representing **1,170,313** (Value, (land value and improved value) and 696.36 acres (see Table 38).

In context to land usage, extensive review of each county table, showed that heirs' parcel properties are found in most land use categories, further expanding the landscape that constitutes heirs' property and the ability to identify and solve it more difficult.

It is important to note that the Georgia heirs' property parcel numbers represented in this report are a true indication of the lost surplus value derived from clear title private property

ownership that the owners experience in Warren County. In this sense, $1,170,313 is stagnant, not productive in context to wealth generation. Additionally, these owners risk loss from forced partition sales, as well as unpaid taxes. County governments, and their residents also lose when heirs' property owners cannot put their property into full production and/or cannot pay taxes on the property. Additionally, heirs' property parcels often experience neglect, such that the environmental ecosystem surrounding the property becomes a dumping ground, harming forest lands and water bodies.

PART IV: Housing/Residence and Heir Property

Data on heirs' property and housing or residence is important for several reasons:

1. Heirs or co-tenants living on heirs' property are often the person who pays the taxes, or coordinates tax payments
2. Houses on heirs' property may also be abandoned, slip into further disrepair
3. Similar challenges are found in locating residential heirs' property as are found in other forms of heirs' property

Example 1: Macon County, Alabama

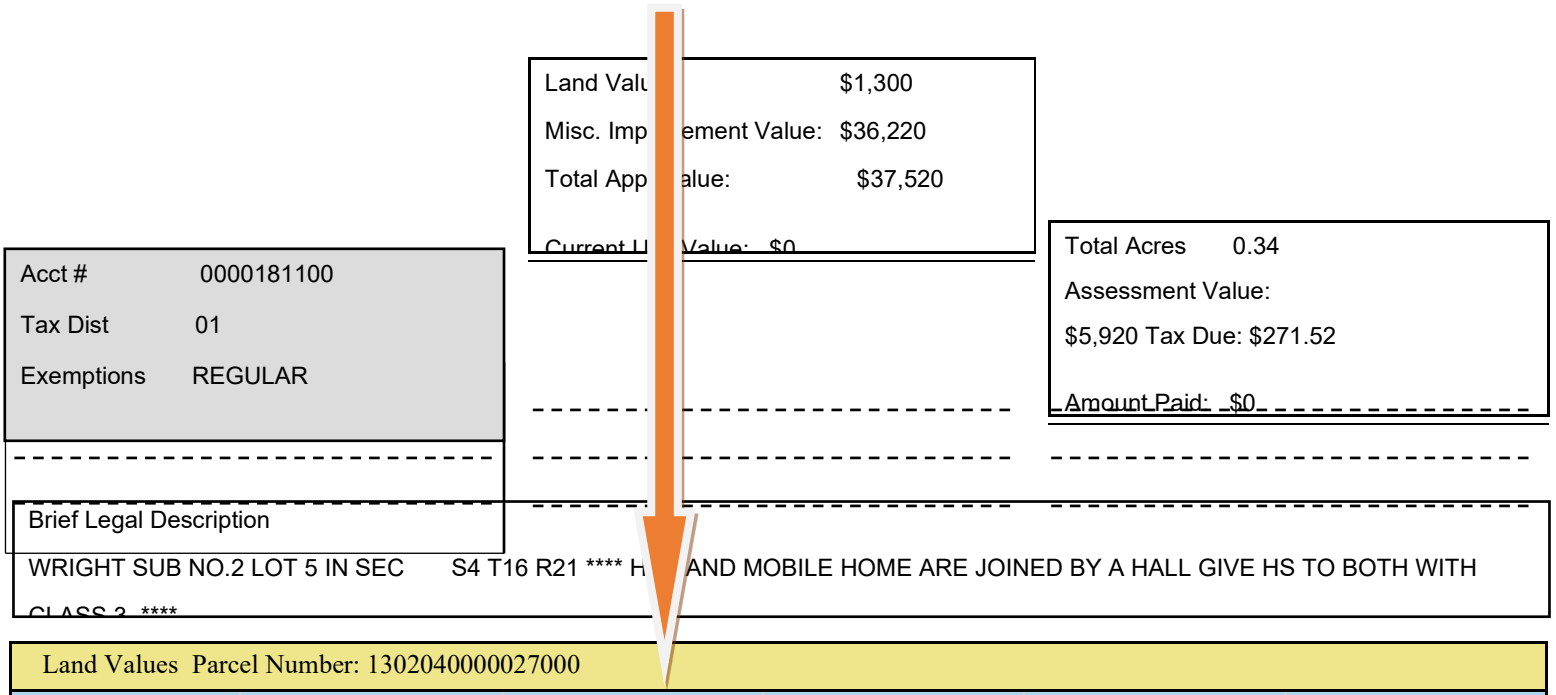
In previous research by Long (2019), she compared residential land classified as heirs' property only (classifications as etal/et al, estate/est, and deceased/dec were not included) to residential land with secure title. All aspects of comparison between land with secure title (n=3,904) versus heirs' property (n=154) were significant at the 0.0001 level, including:

1. Acres: 1.95 acres versus 1.28 acres
2. Land value: $7,814 versus $3,471
3. Improvement value: $33,434 versus $10,187
4. Total assessed value: $42,142 versus $13,672

Accessing data, as with land data, various across counties within states and across states. For example, for Macon County, Alabama, the Revenue Commissioner's office codes for residential parcels; but this is in the minority of counties under study. Focusing specifically on the case of Macon County, Alabama, residential parcels can be found in two cases. In the first case, the land parcel itself is labeled as "residential." Figure 3 is an example of this case where total acres is 0.34, the land value is $1,300, the miscellaneous improvement value is $36,220, for a total appraised value of $37,520. The amount of the improvement value is a good indicator of a house or other residences and this is born out in the lower half of the page where a house is described (assessed at $12,400) as well as two manufactured/mobile homes (assessed at $2,220 and $21,600). In the second case, Figure 4, the land is listed as 0 (zero) acres, but with a land value of $3,680. This is then followed by a miscellaneous improvement value of $20,060, again another indicator of a house, which is then described in the lower half of the figure. It should be noted that while the acreage is listed as zero, the parcel itself is given dimensions 72 feet by 162 feet. This is 11,664 square feet, or 0.27 acres. However, there are some instances where no dimensions are given.

Figure 3

Example of rural heirs' property residence with a residential marker Heirs' Property Residential Category



Land Valu $1,300

Misc. Imp ement Value: $36,220

Total App alue: $37,520

Current U Value: $0

Acct # 0000181100

Tax Dist 01

Exemptions REGULAR

Total Acres 0.34

Assessment Value:

$5,920 Tax Due: $271.52

Amount Paid: $0

Brief Legal Description

WRIGHT SUB NO.2 LOT 5 IN SEC S4 T16 R21 **** H AND MOBILE HOME ARE JOINED BY A HALL GIVE HS TO BOTH WITH CLASS 3 ****

Land Values Parcel Number: 1302040000027000

Acreage Number	Acres	Land Type	Price	Tax Class	Value
1	0.34	Residential	$3,806	3	$1,300

Total Acres: 0.34 Total Appraised Value: $1,300

Improvement Details Parcel Number: 1302040000027000

Improvement 1

Bldg Prim Code SINGLE FAMILY

Year Built 1965 Effective Year Built 0

Exterior

BRICK, 8" - 100

Roof Type

HIP-GABLE - 100

Roof Material

ASPHALT SHINGLES - 100

Building Calculations

EFF Year..... 0

Class.....E0

Bld Code. 0111

Base Rate.....$53

Adj Rate.....$45

Building Area

Stories..... 1

Code	Description	Subtotal	Base Area	Rate	Replacement Cost	Condition	Class	Value
0111	SINGLE FAMILY	$29,231	640	$44.97	$30,984	70%	E0	$12,400

MFD Home Number	Year Built	Width	Length	Area	Condition	Value
1	1979	12	52	624	10%	$2,220
2	1989	28	60	1680	10%	$21,600

Figure 4

Example of rural heirs' property residence without a residential marker

NOTE: 0 acres but with an assessment value $

Acct #	0000178150
Tax Dist	02
Exemptions	NOT EXEMPT

Deed Book: 000048
Deed Page: 000092
Deed Date: 1/1/1900

Land Value:	$3,680
Misc. Improvement Value:	$20,060
Total Appr Value:	$23,740
Current Use Value:	$0

Total Acres	0
Assessment Value:	$4,760
Tax Due:	$290.36
Amount Paid:	$0

Land Values Parcel Number: 1501021003047000

Lots Number	Frontage	Depth	Front Foot Price	Tax Class	Value
1	72 ft	162 ft	$50	2	$3,680

Total Acres: 0 Total Appraised Value: $3,680

Improvement Details Parcel Number: 1501021003047000

Improvement 1

Bldg Prim Code SINGLE FAMILY

Year Built 1944 Effective Year Built 0

Exterior

ALUMINUM SIDING - 100

Roof Type

HIP-GABLE - 100

Roof Material

ASPHALT SHINGLES - 100

Building Calculations

EFF Year..... 0

Class.....D-

Bld Code. 0111

Base Rate.....$56

Adj Rate.....$56

Building Area

Stories..... 1

Code	Description	Subtotal	Base Area	Rate	Replacement Cost	Condition	Class	Value
0111	SINGLE FAMILY	$67,678	1,180	$55.84	$73,490	70%	D-	$20,060

Example 2: Coahoma County, Mississippi

Another example is found in Coahoma County, Mississippi, where no land tracts were registered as heirs' property, but there were tracts registered under etal/et al and estate/est. For Coahoma County, as with Macon County, there were a significant number of land tracts listed with 0 (zero) acres, but with an assessed value for land and a listed improvement value indicating a residence (see Figure 5).

Figure 5

Example of Land Values Registered as Zero (0) Acres in Coahoma County, Mississippi

Deed Date	Owner Address	TOTAL LAND VALUE	TOTAL IMPROVE-MENT VALUE	TOTAL ASSESSED VALUE	Acres
8920000	BOX 367	1,500	11382	12,882	0
20011002	79 ALLEN	5,000	33573	38,573	0
19941215	37 WILLIAMS DR	5,000	22906	27,906	0
19340001	P O BOX 257	4,000	2057	6,057	0
19981110	P O BOX 346	1,000	5661	6,661	0
20030226	304 MADISON ST	3,000	19266	22,266	0
0	BOX 384	3,000	2666	5,666	0
20030127	P O BOX 428	1,500	6007	7,507	0

More specifically, there were 483 tracts listed under 0 (zero) acres and 36 tracts listed above zero and below 1 acre. Taken together, the land and assumed residence of all tracts under 1 acre accounted for 519 tracts, 19.02 acres, land value of $2,753,169, Improvement Value (house) of $11,178,055, and Total Assessed Value of $13,931,224 (see Table 39). When land (for residence) under 1.00 acres is compared with all land under the etal/et al and Estate/est categories, with 1,087 total tracts, they represent almost half (47.75%) of all tracts, just 0.04% of acres, 5.03% of Land Value, but 80.34% of Improvement Value (residence) and 20.29% of Total Assessed Value (Table 39).

Table 39

Heir Tracts Under 10 Acres

TOTAL	0 acres	0.1-0.9 acres	Total, under 1 acre	% of all tracts
TRACTS (#)	483	36	519	47.75%
ACRES (#)	0	19.02	19.02	0.04%
LAND VALUE ($)	2,604,009	149,160	2,753,169	5.03%
IMPROVEMENT VALUE ($)	10,586,595	591,460	11,178,055	80.34%
TOTAL ASSESSED VALUE ($)	13,190,604	740,620	13,931,224	20.29%

.

Example 3: Texas Research Area

As reported in an earlier section of this report, Texas reports both mineral rights and mobile home as a separate section in county land assessments. This is opposed to other cases, e.g., Macon County, Alabama, where mobile/manufactured homes are assessed under the Improvement Value of the land.

Table 40 highlights the data from the 10 counties under study in Texas. The results indicate that the vast majority cases in terms of numbers and assessed value were found in the "deceased" category. The total number and assessed value of the mobile homes as 373 and $2,369,553, respectively.

TABLE 40

Heir Tracts Under "Mobile" from Ten Counties in Texas

CLASS	# Mobile	%	$ Mobile	%
TOTAL (#)				
Heir	1	0.0027	$2,490	0.0011
Deceased	251	0.6729	$1,841,322	0.7771
Estate	98	0.2627	$346,059	0.1460
Etal	23	0.0617	$179,682	0.0758
TOTAL	373	1.0000	$2,369,553	1.0000

PART V: Summary and Conclusions

Heirs' property remains a significant issue throughout the Southeastern United States.

From the sample drawn from six states, heirs' property accounts for thousands of acres worth hundreds of millions of dollars. Table 41 provides a breakdown of heirs' property according to state.

Table 41

Summary Data of Land Designated as "Heirs'" Property by States

States	Study Counties/ Total in State (#)	Parcels (#)	Acres (#)	Land Value ($)	Improvement Value ($)	Total Assessed Value ($)
Alabama	8/67	1,286	17,464	$32,073,850	$12,777,510	$44,799,180
Mississippi	5/82	2	16	$3,125	$0	$3,125
Louisiana	4/64	11	2,468	$44,144	$6,069	$50,123
Texas	10/256	377	12,525	$20,608,862	$5,659,024	$26,266,306
Florida	11/67	3,758	68,527	$56,839,644	$176,671,894	$233,511,538
TOTAL	38/536	5,434	101,000	$109,569,625	$195,114,497	$304,630,272

The accounting of heirs' property is highly variable, both within and between states.

As discussed earlier, how a county lists heirs' property is the domain of the county revenue commissioner/tax assessor. In the case of Alabama, Macon County has thousands of tracts listed as heirs' property, while a very similar county, Sumter, has only one tract. In the case of Mississippi, for the 5 counties under study, only two tracts were designated as heirs' property.

County officials are using other terms to designate what has generally been called heirs' property.

Heirs' property is a specific term for what is generally called "tenancy in common" property. Other terms that may fall into this category are: "estate", "et al.", and "deceased". If the research

parameters are increased to include these terms, Table 42, then the magnitude of affected land increases significantly. A compounding factor is that spelling, or abbreviations also play a role in accounting for acreage and value. Estate may be abbreviated to "Est", "Et al" as "Etal", and deceased as "Dec" or "Dec'd".

Table 42

Summary Data of Land Designated as "Heir, Estate/Est, Etal/Et al. Deceased/Dec'd" Property by States

States	Counties (#)	Parcels (#)	Acres (#)	Land Value ($)	Improvement Value ($)	Total Assessed Value ($)
Alabama	8	2,787	88,988	$124,124,602	$71,951,210	$195,868,502
Mississippi	5	4,557	169,346	$109,873,934	$54,351,847	$164,525,781
Louisiana	4	2,176	93,314	$2,172,052	$6,538,449	$9,883,755
Texas	10	23,110	940,904	$1,188,274,593	$1,020,015,896	$2,208,290,489
TOTAL	27	32,630	1,292,552	$1,424,445,181	$1,152,857,402	$2,578,568,527

Data analysis requires a considerable amount of time and financial resources.

Attempting to understand the extent of heirs' property is resource intensive in both time and money. This study focused on those counties where it is hypothesized that a significant amount of heirs' property would be found. At the same time, these counties represented only seven percent of the total number of counties in the states under study. These results however do highlight the significance of the heir property issue. For example, extrapolating using the seven percent of counties to the entire state, for those tracts classified specifically as heirs' property, acreage increases to over 1.4 million acres with a land value of almost $1.6 billion, and a total assessed value of over $4.3 billion. If the land designations include estate, et al and deceased, these numbers increase to 18.5 million acres, with a land value of $20.3 billion and a total assessed value of over $36.8 billion. It should be emphasized again that not all parcels included in an expanded definition of heirs' property are heirs' property, but even a fraction includes a significant amount of acreage and value.

Issues around heirs' property include the impact of personal and community wealth.

Numerous studies cited earlier have highlighted the limitations placed on heirs' property in terms of its use as collateral or application for different government programs. This is a potential loss to the heirs. At the same time, lack of development affects the local community in terms of additional income from sales from local businesses to support the land-based enterprises, as well as from taxes from sales and property. As an example of this, in the research where heirs' property was compared with property with secure title in terms of acreage and value (Long

2019), Long also examined the difference in property taxes between heirs' property and property with secure title. Results found that, in general, property with secured title was assessed at a higher rate $294) as opposed to heirs' property ($167). These results have serious implications for cash-strapped rural communities.

Considerations and Recommendations

Based on the results of this study recommendations fall into three categories: data, outreach, and policy. In terms of data, there needs to be some consistency on how "tenancy in common" property" or heirs' property is labeled. Given that data in county offices for the revenue commissioner/tax assessor in independent across states means that how land parcels are labeled are also county and even personnel specific. What is "heir" property in one county may be registered as "estate" in another county and as "etal" in a third county.

Additionally, some forms of data supersede state boundaries, such as the Computer Assisted Mass Appraisal (CAMA) System. Accurate and consistent CAMA results across states and counties would be an ideal situation to quantify heirs' property parcels. Such a scenario would require some type of commission tasked with acquiring agreement and implementation from all parties. Further, heirs' property owners would also need to agree to report in a timely and accurate manner.

Unfortunately, the ideal situation is not likely anytime in the near future. But, beyond cooperation there is the issue of predatory purchase of heirs' property parcels, which becomes an easy proposition when counties include in the owner attribute ("HEIR(S)" or "HEIR(S) OF". The ethical quandary before researchers, government at all levels, educations, and owners' themselves" is a case developed to address the heirs' property and at the same time protect owners from predatory taking of land in context to how heirs' property parcels are listed in county tax and appraisal portals.

The accurate labelling of "heirs'" property directly impacts the second category of recommendations, which is outreach. In many cases, owners of land in "tenancy in common" do not realize what that means or the ramifications of having an unsecured title. This is particularly true in such areas as tax sales and partition sales. And such title holders cut across all social, economic, and educational backgrounds. An accurate census of land titles is a necessary prerequisite to targeted informational and outreach programs. At the same time, many have cautioned about the labeling of the owner attribute "HEIR(S)" or "HEIR(S) OF". The ethical quandary before researchers, government at all levels, and owners themselves is how to develop programs to address the heirs' property and at the same time protect owners from predatory taking of land by those who can access public records in county tax and appraisal portals.

Finally, in terms of policy, on-going efforts by the Uniform Law Commission have led to the passage of the Uniform Partition of Heirs Property Act (UPHPA) that helps to secure heir property among family members. Since its introduction on 2011, the UPHPA has been adopted by 18 states and it has been introduced in six states so far in 2021 (Uniform Law Commission 2021). Additionally, amendments in the 2018 Farm Bill also provide some protection and services for heir property owners (United States Department of Agriculture 2021).

In the final analysis, however, whether there are policies from the national to the local levels, there needs to be support for organizations, including community-based organizations such as the Federation of Southern Cooperatives, the Land Loss Prevention Project, the Center for Heirs' Property Preservation, and educational institutions such as the 1890 Land Grant community, to engage county residents across state boundaries in the context to determine land status and to take action. If heirs' property status is determined to exist, take action by reaching out to a state designated provider(s) with resolution expertise. This strategy would force all professionals and their respective organizations to collaborate, such that identification and quantification occurs within a protected space and is shared across state and county lines.

References

Baab, C. H. (2011). Heir Property. A constraint for planners, an opportunity for communities – The legacy of Steve Larkin. *Planning & Environmental Law* 63(11):3-11.

Baba, A., R. Zabawa, R., A. Zekeri, A. (2018). Utilization of property among African American heir and titled landowners in Alabama's Black Belt. The review of Black Political Economy 45(4): 325-338.

Bailey, C., Zabawa, R., Dyer, J., Barlow, B., Baharanyi, N. (2019). Heirs' property and persistent poverty among African Americans in the southeastern United States. Pp. 9-19. In Johnson Gaither, C., Carpenter, A., Lloyd McCurty, T., Toering, S. eds. Heirs' property and land fractionation: Fostering stable ownership to prevent land loss and abandonment. June 15, 2017, Atlanta, GA. E-Gen. Tech. Rep. SRS-244. Asheville, NC: U.S. Department of Agriculture Forest Service, Southern Research Station. 105 p.

Barlow, B., Bailey, C. (2017). The potential impact of heir property on timber management in the southeastern United States. Professional Agricultural Workers Journal 5(1).

Bownes, T., Zabawa, R. (2019). The impact of heirs' property at the community level: The case study of the prairie farms resettlement community in Macon County, AL. Pp. 29-43. In Johnson Gaither, C., Carpenter, A., Lloyd McCurty, T., Toering, S. eds. Heirs' property and land fractionation: Fostering stable ownership to prevent land loss and abandonment. June 15, 2017, Atlanta, GA. E-Gen. Tech. Rep. SRS-244. Asheville, NC: U.S. Department of Agriculture Forest Service, Southern Research Station. 105 p.

Breitenbach, S. (2015). Heirs' property challenges families, states. PEW Stateline Article. https://www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2015/07/15/heirs-property-challenges-families-states.

Carl Vinson Institute of Government. (n.d.). Retrieved October 5, 2020, from https://gwinnett.uga.edu/campus-partners/carl-vinson/

Copeland, R. (1984). The rise and fall of black real property ownership: A review of black land ownership from the rough beginnings to the great gains; Dispossession via the use of legal tactics and the push for black land retention. National Black Law Journal 9(1): 51-64.

Craig-Taylor, P. (2000). Through a colored looking glass: a view of judicial partition, family land loss, and rule setting. Washington University Law Review. 78(3): 737-788.

Deaton, B. J., J. Baxter, and C. Bratt. (2009). Examining the consequences and character of "heirs' property." Ecological Economics 68(8):2344-2346.

Dyer, J. (2007). Heir property: Legal and cultural dimensions of collective ownership. Bulletin 667, May 2007. Auburn, AL: Alabama Agricultural Experiment Station. Available at http://aurora.auburn.edu/repo/bitstream/handle/11200/4107/BULL0667.pdf?sequence=1. Accessed on April 23, 2014.

Dyer, J., Bailey, C. (2008). A place to call home: Cultural understandings of heir property among rural African Americans. *Rural Sociology* 73(3):317-338.

Dyer, J., Bailey, C., Nhuong, V.T. (2009). Ownership characteristics of heir property in a black belt county: A quantitative approach. *Southern Rural Sociology* 24(2):192-217.

Emergency Land Fund. (1980). The impact of heirs' property on black rural land tenure in the southeastern region of the United States. New York: The Fund.

Fleming, R., Williams, J., Neubauer, R., Schiavinato, L. (2016). Splitting heirs: The challenges posed by heirs' property ownership to coastal resilience planning. Sea Grant North Carolina. August. UNC-SG-16-16.

Georgia Appleseed. (2013). Unlocking heir property ownership: Assessing the impact on low and mid-income Georgians and their communities. Georgia Appleseed Center for Law and Justice. www.GaAppleseed.org.

Grabbatin, B., Stephens, L. (2011). "Wigfall v. Mobley et al.: Heirs property rights in family and in law," *disClosure: A Journal of Social Theory*: Vol. 20, Article 14.
DOI: https://doi.org/10.13023/disclosure.20.14
Available at: https://uknowledge.uky.edu/disclosure/vol20/iss1/14

Graber, C.S. (1978). Heirs property: The problems and possible solutions. *Clearinghouse Review* 273-84.

Hamilton, D. (2009). Race, wealth, and intergenerational poverty. *The American Prospect*, 20(7). August. Retrieved from http://prospect.org/article/race-wealth-and-intergenerational-poverty

Johnson Gaither, C., Poudhal, N.C., Goodrick, S., Bowker, J.M., Malone, S., Gan, J. (2011). Wildland fire risk and social vulnerability in the southeastern United States: An exploratory spatial data analysis approach. *Forest Policy and Economics*, 13, 24-36. Retrieved from https://www.fs.usda.gov/treesearch/pubs/53483

Johnson Gaither, C. and Zarnoch, S. (2017). Unearthing 'dead capital": Heirs' property prediction in two U. S. southern counties. Land Use Policy 67: 367-377.

Johnson Gaither, C. (2016). "Have not our weary feet come to the place for which our fathers sighed?": Heirs' property in the southern United States. E-Gen. Tech. Rep. SRS-216. Asheville, NC: U. S. Department of Agriculture Forest Service, Southern Research Station. 31 p.

Johnson Gaither, C. (2017). Heirs' property and housing vulnerability. U.S. Forest Service. Retrieved from https://www.frbatlanta.org/-/media/documents/news/conferences/2017/0615-heirs-property-in-the-south/cassandra-gaither.pdf

Long, R. (2019). The economic impact of heir property in Macon County, Alabama. Tuskegee University, College of Agriculture, Environment and Nutrition Sciences. MS Thesis in Agricultural and Resource Economics.

Mitchell, T. (2001). From Reconstruction to Deconstruction: Undermining Black Ownership, Political Independence, and Community through Partition Sales of Tenancy in Common Property. Northwestern University Law Review 95(2): 505-580.

Mitchell, T. (2005). Destabilizing the normalization of rural black land loss: A critical role for legal empiricism. Wisconsin Law Review 2005(2): 557-615.

Norejko, R. (2009). From metes and bounds to grids or a cliff's notes history of landownership in the United States. Fair & Equitable. January. Retrieved from https://www.iaao.org/uploads/norejko.pdf.

Patterson, III, J. (2018). Heirs' property in the South: A case study of a resettlement community. Auburn, AL: Auburn University. 99 p. M.S. Thesis

Pippin, S., Jones, S., Johnson-Gaither, C. (2017). Identifying potential heirs properties in the southeastern United States: A new GIS methodology utilizing mass appraisal data. E-Gen. Tech. Rep. SRS-225. Asheville, NC: U. S. department of Agriculture Forest Service, Southern Research Station. 58 p.

Thomas, M., Pennick, J., Gray H. (2004). What is African American land ownership? Federation of Southern Cooperatives Land Assistance Fund. http://www.federationsoutherncoop.com/aalandown04.htm.

Thompson, S. (2017). Contextual meaning given to the family heir property title clearing process. Omaha, NE: Creighton University, Ed.D. Dissertation.

Tinubu, G. Hite, J. (1978). Intestate holding of rural land in South Carolina: Empirical evaluation of the dimensions of the heirs property problem. Clemson: South Carolina Agricultural Experiment Station.

Uniform Law Commission. (2021). https://www.uniformlaws.org/committees/community-home?CommunityKey=50724584-e808-4255-bc5d-8ea4e588371d

United States Census Bureau. (2019). QuickFacts.

United States Department of Agriculture. (2021). Heirs Property Landowners. https://www.farmers.gov/manage/heirs

University of Florida GeoPlan Center. (n.d.). Retrieved October 05, 2020, from https://www.geoplan.ufl.edu/

Ward, P., Way, H., and Wood, L. (2012). The contract for deed prevalence project. (Final report) Austin, TX: Texas Department of Housing and Community Affairs. Retrieved from http://www.tdhca.state.tx.us/housing-center/docs/CFD-Prevalence-Project.pdf

Way, H., and Wood, L. (2013). Contracts for deed: Charting risks and new paths for advocacy. Clearinghouse Review: *Journal of Poverty Law and Policy*. 47(7/8), 286-294. Retrieved from http://povertylaw.org/clearinghouse/articles/contracts-deed-charting-risks-and-new-paths-advocacy

Way, H. 2009. Informal homeownership in the United States and the law. St. Louis University *Public Law Review*, 29(1), 113-192. Retrieved from https://law.utexas.edu/faculty/hway/informal-homeownership.pdf

Wimberley, R. and L. Morris. 2003. U.S. poverty in space and time: Its persistence in the South. Sociation Today 1(2).

Zabawa, R. 1991. The black farmer and land in south-central Alabama: Strategies to preserve a scarce resource. *Human Ecology* 19(1):61-81.

Zabawa, R., Siaway, A., Baharanyi N. 1990. The decline of black farmers and strategies for survival. Southern Rural Sociology 7: 107-121

Zabawa, R., Warren, S. 1998. From company to community: Agricultural community development in Macon County, Alabama, 1881 to the New Deal. Agricultural History 79(2): 459-486.

Acknowledgements

Dr. Sandra Thompson extends her sincerest thanks to the following individuals who literally provided data and/or referral assistance that made this report possible.

They literally saved the day!!!!!! I will be forever grateful to each of you.

Thank you,
Sandra

Dr. Katherine Milla - Florida A&M University, College of Agriculture and Food Sciences (Center for Water Quality)

Zack Schwartz - Zachary Schwartz, Senior GIS Analyst

Kate Norris - Geospatial Data Manager & Senior GIS Specialist; GEOPLAN CENTER Assistant Scholar, University of Florida | Department of Urban and Regional Planning

Jimmy Nolan - Jimmy Nolan, Carl Vinson Institute of Government | Project Manager, University of Georgia

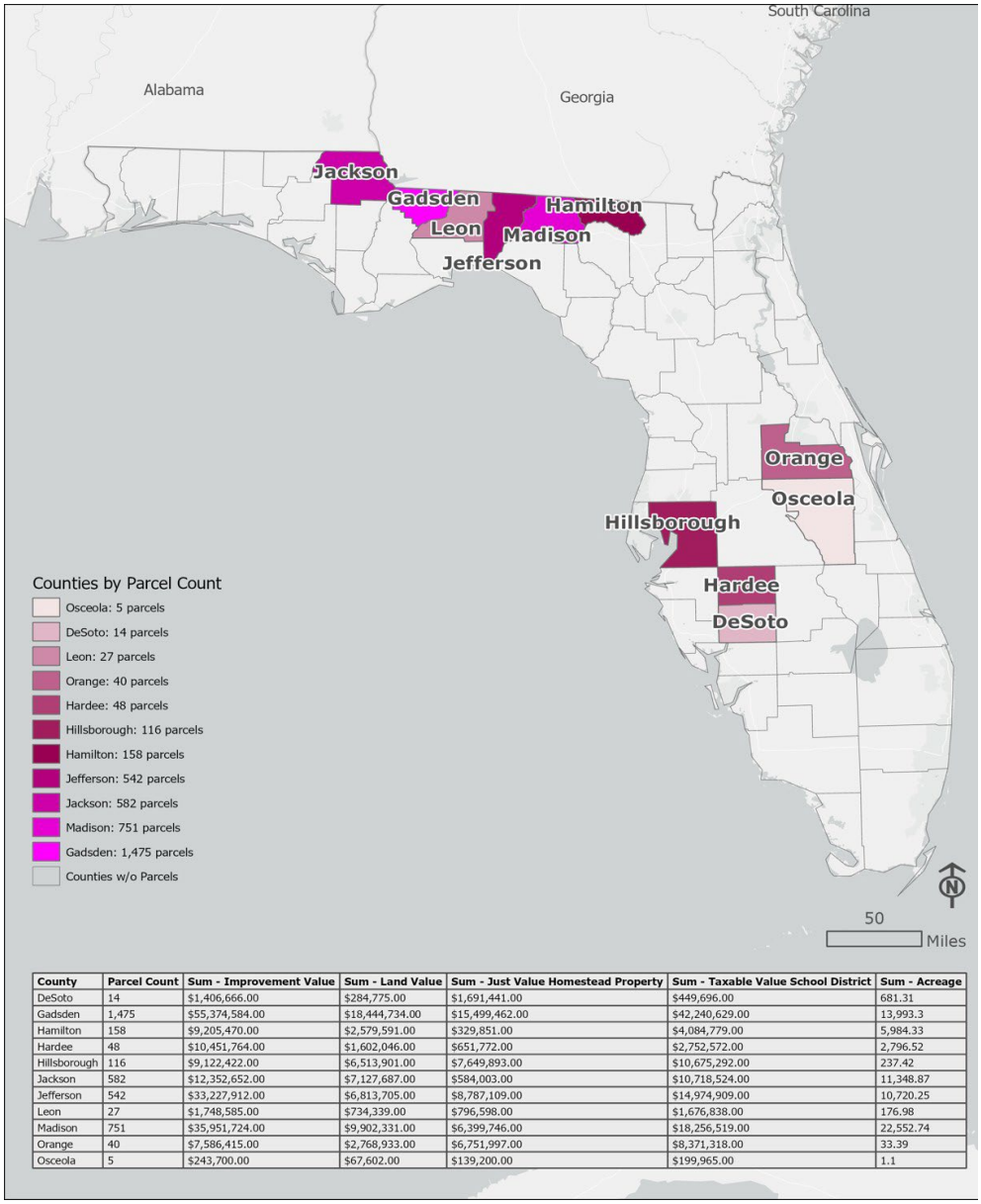
David Holcomb - Carl Vinson Institute of Government, University of Georgia

All researchers on this project extend their thanks to the operational department of this project – the Southern Rural Development Center and staff.

Appendix

Georgia Exported CAMA data:

Accessible via the following link:
https://drive.google.com/file/d/1Vb_0Xt38FxCECJjk9yzT5DYZAcm8vpbr/view?usp=drive_web



County	Parcel Count	Sum - Improvement Value	Sum - Land Value	Sum - Just Value Homestead Property	Sum - Taxable Value School District	Sum - Acreage
DeSoto	14	$1,406,666.00	$284,775.00	$1,691,441.00	$449,696.00	681.31
Gadsden	1,475	$55,374,584.00	$18,444,734.00	$15,499,462.00	$42,240,629.00	13,993.3
Hamilton	158	$9,205,470.00	$2,579,591.00	$329,851.00	$4,084,779.00	5,984.33
Hardee	48	$10,451,764.00	$1,602,046.00	$651,772.00	$2,752,572.00	2,796.52
Hillsborough	116	$9,122,422.00	$6,513,901.00	$7,649,893.00	$10,675,292.00	237.42
Jackson	582	$12,352,652.00	$7,127,687.00	$584,003.00	$10,718,524.00	11,348.87
Jefferson	542	$33,227,912.00	$6,813,705.00	$8,787,109.00	$14,974,909.00	10,720.25
Leon	27	$1,748,585.00	$734,339.00	$796,598.00	$1,676,838.00	176.98
Madison	751	$35,951,724.00	$9,902,331.00	$6,399,746.00	$18,256,519.00	22,552.74
Orange	40	$7,586,415.00	$2,768,933.00	$6,751,997.00	$8,371,318.00	33.39
Osceola	5	$243,700.00	$67,602.00	$139,200.00	$199,965.00	1.1

Georgia Exported CAMA data: Accessible via the following Link:

After closer inspection of the list of counties you are requesting, it appears you need 19 since Clayton is duplicated in both lists. Additionally, as you probably noticed from the AGOL map, we have not yet collected and processed several counties in the state and three of your requested counties are in this list (DeKalb, Forsyth, Hall).

CSV files for the remaining 16 counties, filtered as you requested by OWNER value, may be downloaded from the secure FTP portal below using the included credentials. Once logged in, simply click on the 'FAMU.zip' file to download. The credentials will be valid for 7 days.

https://files.itos.uga.edu/

Username is:

Password is:

Best regards,

David Holcomb

Carl Vinson Institute of Government

University of Georgia

1180 East Broad Street | Athens, GA 30602
Phone: 706-542-5308 | Fax: 706-542-6535

dholcomb@itos.uga.edu | www.cviog.uga.edu

About the Authors:

Jimmy Henry is the Program Leader, Community and Economic Development, Cooperative Extension Program at the Prairie View A&M University.

Sandra Thompson is the Community Resource Development Specialist, Cooperative Extension Program at Florida A&M University.

Robert Zabawa is a Research Professor, George Washington Carver Agricultural Experiment Station and Community Resource Development Specialist, Cooperative Extension Program at Tuskegee University.

This work is supported by the Agriculture and Food Research Initiative, grant no. 2019-69006-29334, from the U.S. Department of Agriculture, National Institute of Food and Agriculture.