

Georgia
Department of Revenue



2000
STATISTICAL REPORT



Department of Revenue

State of Georgia

410 Trinity-Washington Building

Atlanta, Georgia 30334

(404) 656-4015

T. Jerry Jackson
Commissioner

January 8, 2001

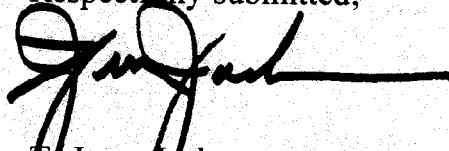
The Honorable Roy Barnes, Governor
and
Members of the General Assembly
State of Georgia
100 State Capitol
Atlanta, Georgia 30334

Dear Governor and Members:

As required by law, it is a pleasure to submit the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 2000. Net collections totaled \$13,041,654,956.26, an increase of \$973,177,329.23, or 8.1% over fiscal year 1999. The increase for FY 2000 attests to Georgia's continued economic strength.

As always, the goal of this Department is to provide Georgia with the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation and support we receive from you and your respective staffs.

Respectfully submitted,



T. Jerry Jackson
Commissioner

FORWARD

Few Georgians realize the prominent role the Department of Revenue (DOR) plays in their daily lives. Not only does the DOR collect approximately \$17.7 billion annually in gross tax revenues, it also issues motor vehicle tags and titles; manages the taxing of interstate trucking; supervises county property tax systems; regulates alcohol and tobacco; distributes approximately \$3.3 billion annually in sales tax revenues to the counties and municipalities; and manages unclaimed property.

At DOR, we strive to create a government agency that effectively and efficiently administers Georgia's tax laws, its motor vehicle tag and title program, and the regulation of beverage alcohol in our state. While doing so, the Department consistently focuses on providing quality service to its customers through a highly motivated and well-trained work force, which is effectively organized and uses state-of-the-art technology. Our customers include all Georgia citizens, its businesses, other State agencies, local governments, and the General Assembly.

Sales and Use Tax

The Sales and Use Tax was initiated in April 1951, in Georgia at a 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. The tax has been one of the largest state revenue sources since it was adopted and presently produces one-third of the state-generated tax revenue. The statewide rate was increased to 4% on April 1, 1989.

An additional 1% was added in 1972 for Fulton and DeKalb Counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. The Revenue Department collected more than \$297 million for M.A.R.T.A. in the past fiscal year. A 1% Local Option Sales Tax, which began in 1975, generated \$912 million in revenue, which was distributed to 154 counties and 452 municipal governments during the past fiscal year. A Special Purpose 1% Sales Tax began July 1, 1985 and produced \$733 million for 127 county government, participants during the past fiscal year. On July 1, 1997, a 1% Homestead Local Option Sales Tax began in one county and an Education Local Option Sales Tax was implemented in 57 counties for 67 county and independent school systems in Georgia. During the past fiscal year, the Homestead tax generated \$87 million for its one county and the Education tax generated over \$1 billion for the 158 county and independent school systems currently imposing the tax.

The Sales and Use Tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	Pages	15,16
Total Collections	"	1,7,8,9,10

Individual Income Tax

The Individual Income Tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system began in 1931 and was revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

The tax, unlike sales and motor fuel, was handicapped at creation and was only allowed to tax affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of

FORWARD

Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable allowances become a smaller percentage of this income so that today four-fifths of Georgia's families pay state income taxes.

Personal income tax information is shown by:

Total	Pages	1,8,10,17,19
County	"	24,25,26
Gross income comparisons	"	32,33,34,35,36,37
Charts	"	7,9

Motor Fuel Tax

The Motor Fuel tax is the oldest major tax presently in use. Georgia was one of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II. After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950s and 1960s. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes, finally relegated motor fuel to the number three position in the 1970s.

In spite of its less lofty position of the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system produced in the early 1950's. A rate of 7 cents per gallon was in effect in January 1950. The motor fuel tax rate decreased to 6 cents on July 1, 1951, increased to 6 ½ cents on July 1, 1955 and increased to its present rate of 7 ½ cents on June 1, 1971. Then on July 1, 1979, 3% from Sales Tax was added. In 50 years the rate has increased less than 8%. Motor fuel taxes are presented on Pages 1, 7, 8, and 18.

Corporate Income Tax

The Corporate Income Tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5 1/2% in 1937; 7 1/2% in 1949-50 (temporarily); 5 1/2% in 1951, 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporate income tax has been a major tax source since its inception. It was the forth-largest state revenue producer for over two decades. The battle for third largest revenue producer has been won by the corporate income tax in last five fiscal years over the motor fuel tax. A corporate net worth tax is administered in conjunction with the income tax program. Pages 1,7,8,9,10 and 38 show collections from corporation income tax and net worth tax.

Tobacco Taxes

The state taxation of cigars and cigarettes began in 1923. The rate on cigarettes gradually increased to 5 cents a pack by 1955; in 1964 it was raised to 8 cents and in 1971 to the present 12 cents a pack of 20 cigarettes. Most states have increased cigarette taxes rapidly in the last 15 years, with the average tax rate for all states increasing from 15 cents to 34 cents over those years. Georgia has the fifth lowest cigarette tax

FORWARD

in the nation. The tax rate on 'little cigars', those weighing not more than 3 pounds per thousand, is 2 mills each; all other cigars are taxed at 13% of the wholesale price. The revenue from tobacco taxes is less than 1% of the Department's collections. Pages 1,7,8 and 20 show detailed cigarette and cigar collection data.

Liquor, Beer and Wine Taxes

The sale of alcoholic beverages began in the mid 1930s after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcohol beverages. Any city or county, which wants to provide for the licensing of distilled spirits, can do so only after holding a public election to determine whether the citizenry wants it. If they don't, then the question is dropped for two years (one year if it is a 'by the drink' vote), at which time, another election can be held. If the vote indicates that the citizenry wants to license the sale of spirits in their area, then the sale and manufacture will be permitted provided the manufacturer, wholesaler or retailer obtains an alcohol beverage license from the State Revenue Department and all necessary licenses from the city or county where the licensee's place of business is located. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

Motor Vehicle Tags and Titles

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle as a deed is to a parcel of real estate. The law requires an individual to secure a title when the vehicle is purchased.

Non-residents, who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within 30 days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Motor vehicles owned by visitors may be used and operated on the public streets and highways, for pleasure purposes only, for a period of 90 days without registering as long as their vehicle is properly registered in their home state. Military personnel are not required to register vehicles in Georgia as long as they display a valid license plate from their home state. Out-of -state students may use out-of-state registered vehicles in Georgia without purchasing a Georgia plate, provided they display a valid license plate from their home state and their home state is a member of the Multistate Reciprocity Agreement.

Application for tags and/or decals for all vehicles and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all tags or renewal decals except those for certain large trucks (IRP) which are issued by the Department of Revenue. Applications for titles may be submitted to the county tag agent or to the Department of Revenue. However, a license plate/decals cannot be issued for vehicles required to have a title unless application for title is made at the time of application for the license plate or proof of title issuance/proof of application for title is submitted to the county tag agent or Motor Vehicle Division of the Department of Revenue.

Each registration and or title application must be filed in the county of legal residence of the person who owned the vehicle during their designated registration period. If the vehicle is used in connection with an established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

FORWARD

By statute, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicles registration and titling should be directed to the tag agent in your county. Application for a renewal decal on an existing plate must be made each year. Motor Vehicle Information is shown on pages 1, 7, 8, 21, 28, 29, 30 and 31.

Property Tax

The Property Tax Division oversees all forms of taxation with respect to real property, personal property, utilities, motor vehicles, real estate transfer, property abandonment, and intangible recording.

The ad valorem property tax is the primary source of revenue for local government units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials administer the tax but, the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real personal property that is subject to the tax. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of \$1 per \$1,000 of assessed value. The average county millage rate in 1999 was approximately 24.41 mills; the amount collected for the State in each county was 1/4 mill. Pages 1, 8, 22, and 23, shows collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

Utilities

The assessed value on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 213 utility systems consisting of 22 Railroad, 66 Telephone, 59 Electric, 4 Gas, 23 Municipal Gas, 6 Pipeline, and 33 Airlines Flight Equipment. Three basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, portion of the system in Georgia, and the portion of the system in each taxing jurisdiction.

There are 382 railroad equipment car companies assessed by the utility digest section based on Georgia usage.

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown in Table 12 on pages 24, 25 and 26. Table 13, beginning on page 27, shows assessed property values of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and lists the amounts of income, motor vehicle and property digest information found in the two preceding tables. The three right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17, on page 39 and 40 list the property tax millage rates by county in an alphabetic and numeric series. The alphabetic Table 16 gives the reader a quick access to a given county's millage rate, while Table 17 gives the reader a method of comparing a given millage rate numerically with the other counties.

Report Prepared By:

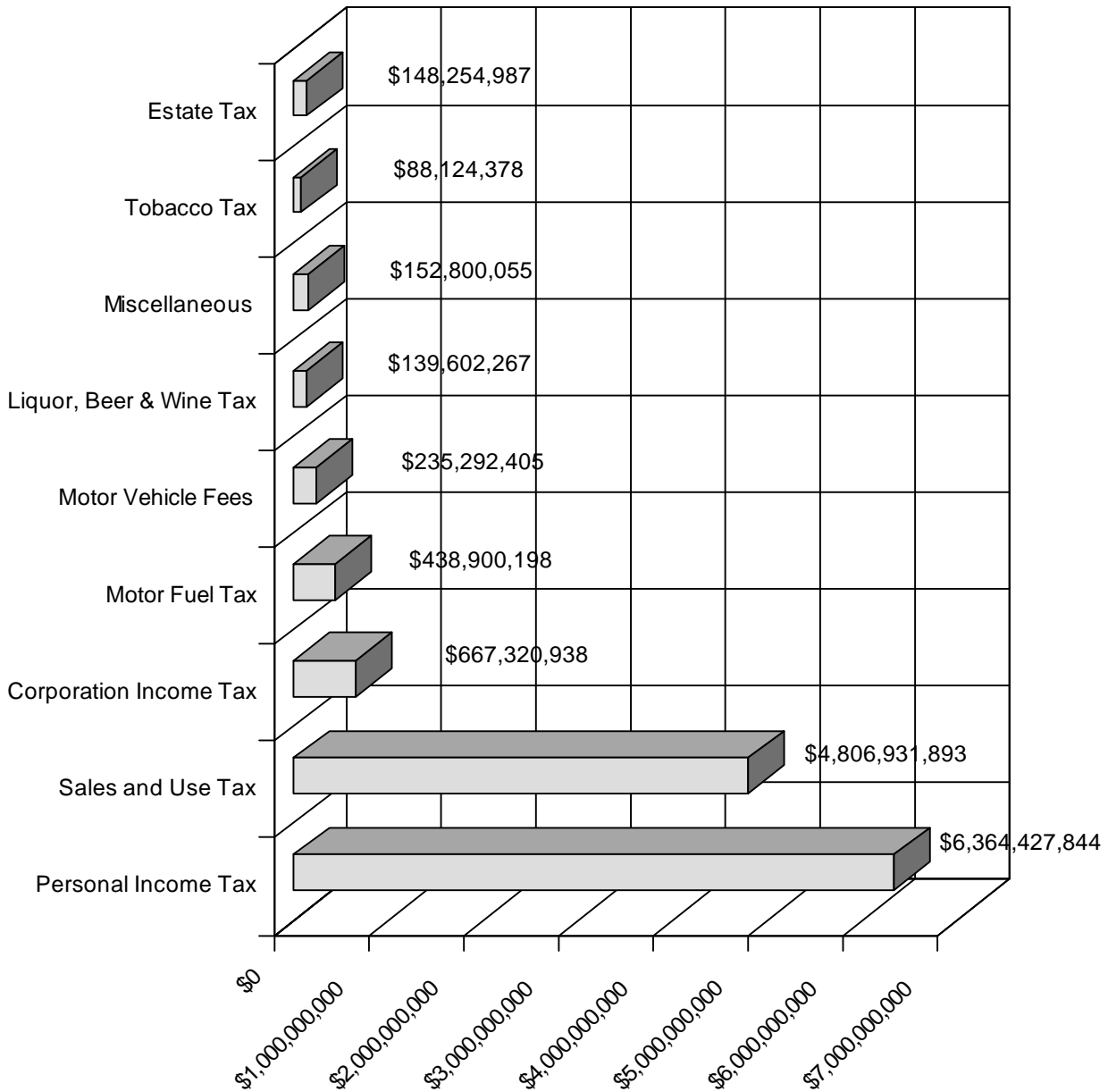
Derwent K. Langley, Statistical Research Officer.

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ORGANIZATION

**Sources of Revenue Tax Dollars for Fiscal Year
Ending June 30, 2000 \$13,041,654,965**



ORGANIZATION

DIRECTORY

Phone: (404) 656 + Appropriate Digits when
calling from outside the State complex (unless designated otherwise below).
When calling within the State complex, dial 6 and the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Assistant Commissioner, Room 410, Phone 4005
Program Management Unit Director, Room 410, Phone 4015
Taxpayer Advocate, Room 410, Phone 4015
Budget Director, Room 434, Phone 4767
Budget Officer, Room 425, Phone 6676
Central Accounting, Room 414, Phone 4022
E.E.O. Officer, Room 425, Phone 6708
Electronic Funds Transfer, Room 519, Phone 651-8400
Hearing Officer, Room 401, Phone 4233
Internal Audit, Room 436, Phone 3892
Internal Investigations, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Procurement, Room 327, Phone 3489
Public Information, Room 401, Phone 651-8913
Training Director, Room 424-E, Phone 0568
Statistical/Research Officer, Room 430, Phone 5834

ALCOHOL & TOBACCO DIVISION

Director, Room 317, Phone 4252
Assistant Director, Room 317, Phone 4252
Audit Section, Room 315, Phone 4262
Enforcement personnel are located at each
Revenue Regional Office
Enforcement Supervisory Personnel:
Albany, (912) 430-4404
Columbus, (706) 649-1131
Morrow, (770) 960-2043
Savannah, (912) 356-2884

COMPLIANCE DIVISION

Director, Room 108, Phone 4200
Assistant Director, Room 108, Phone 4200
Supervisors, Room 108, Phone 4200
Audit Staff, Room 108, Phone 4322
Director, Room 320, Phone 2363
Assistant Director, Room 320, Phone 2363
Field Assistance, Room 321, Phone 651-5512
Special Collections, Room 323, Phone 651-5519
Special Procedures Section, Room 327, Phone 1798
Taxpayer Assistance, Room 322, West Tower, Phone 4071
Illegal Activities Task Force, Room 321, Phone 4598
Bankruptcy Section, Room 319, Phone 0871

REGIONAL OFFICES

ALBANY - 2700 Palmyra Rd. 31707
Bennie Butler, Mgr. P.O. Box 1357 - 31702-1357; (912) 430-4241
ATHENS - 190 Ben Burton Circle, (Bogart, GA)/30622
William R. Patrick, Mgr. P.O. Box 1843/30603-1843; (706) 542-6058
AUGUSTA - 1054 Claussen Rd., Suite 310/30907
S. Wilson Folk, Mgr. P.O. Box 211708/30917-1708; (706) 737-1870
COLUMBUS - 307 15th St., Room 215/31901
W. Tim Webb, Jr. Mgr. P.O. Box 1698/31902-1698; (706) 649-7451
DOUGLAS - 111 N. Coffee Ave/31533
Michael Forsyth, Mgr. P.O. Box 943/31534-0943; (912) 389-4094
LITHIA SPRINGS - 351 Thornton Rd., Suite 101/30122-1589
Dorothy Black, Mgr P.O. Box 1079-30122/7079; (770) 732-5812

MACON - 630 North Ave., Suite B/31211 -1493
Tim Jones, Mgr P.O. Box 4368/31208-4368; (912) 751-6055
MORROW - Suite 210, 3000 Corporate Center Dr.
Vacant, Mgr. Morrow, GA/30260-4116; (770) 960-2000
ROME - 1401 Dean St., Suite E/30161-6494
Paul Cochran, Mgr. P.O. Box 6004/30162-6004; (706) 295-6061
SAVANNAH - 6606 Abercorn St, Ste 220/31405
Cynthia Cyr, Mgr P.O. Box 13547/31416-0547; (912) 356-2140
TUCKER - 2082 E. Exchange Place, Suite 120/30084-5334
Jerry S. Sewell, Mgr; (770) 724-6500

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Corporate Conferee, Room 507A, Phone 4171-2
Individual Conferee, Room 216F, Phone 651-8552
Corporation Audit, Room 512, Phone 4165
Individual Operations, Room 216-O, Phone 4318
Withholding, Room 504, Phone 4181-2
Trust & Estate Section, Room 216, Phone 7043
Refund Inquiry, Room 211, Phone 6286

INFORMATION SYSTEMS

Assistant Commissioner for Technology, Room 532,
Phone 651-7478

INTERNAL ADMINISTRATION DIVISION

Director, Tradeport, Room 1039, Phone 362-6401

MOTOR VEHICLE DIVISION

Deputy Commissioner, Tradeport, Room 1114, Phone 362-6440
Title Information, Tradeport, Room 1153, Phone 352-6500
Tag Information, Room 1153, Phone 362-6500

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Assistant Director, Room 405, Phone 4286
Intangible Recording Tax, Room 405, Phone 4246
Motor Vehicle Assessments, Room 405, Phone 4008
Real Estate Transfer, Room 405, Phone 4246
Unclaimed Property, Room 404, Phone 4244
Public Utilities, Room 404, Phone 4242

SALES AND USE TAX DIVISION

Director, Room 310, Phone 4060
Assistant Director, Room 310, Phone 4060
Contract Section, Room 311, Phone 2443
Error Resolution Section, Room 306, Phone 4089

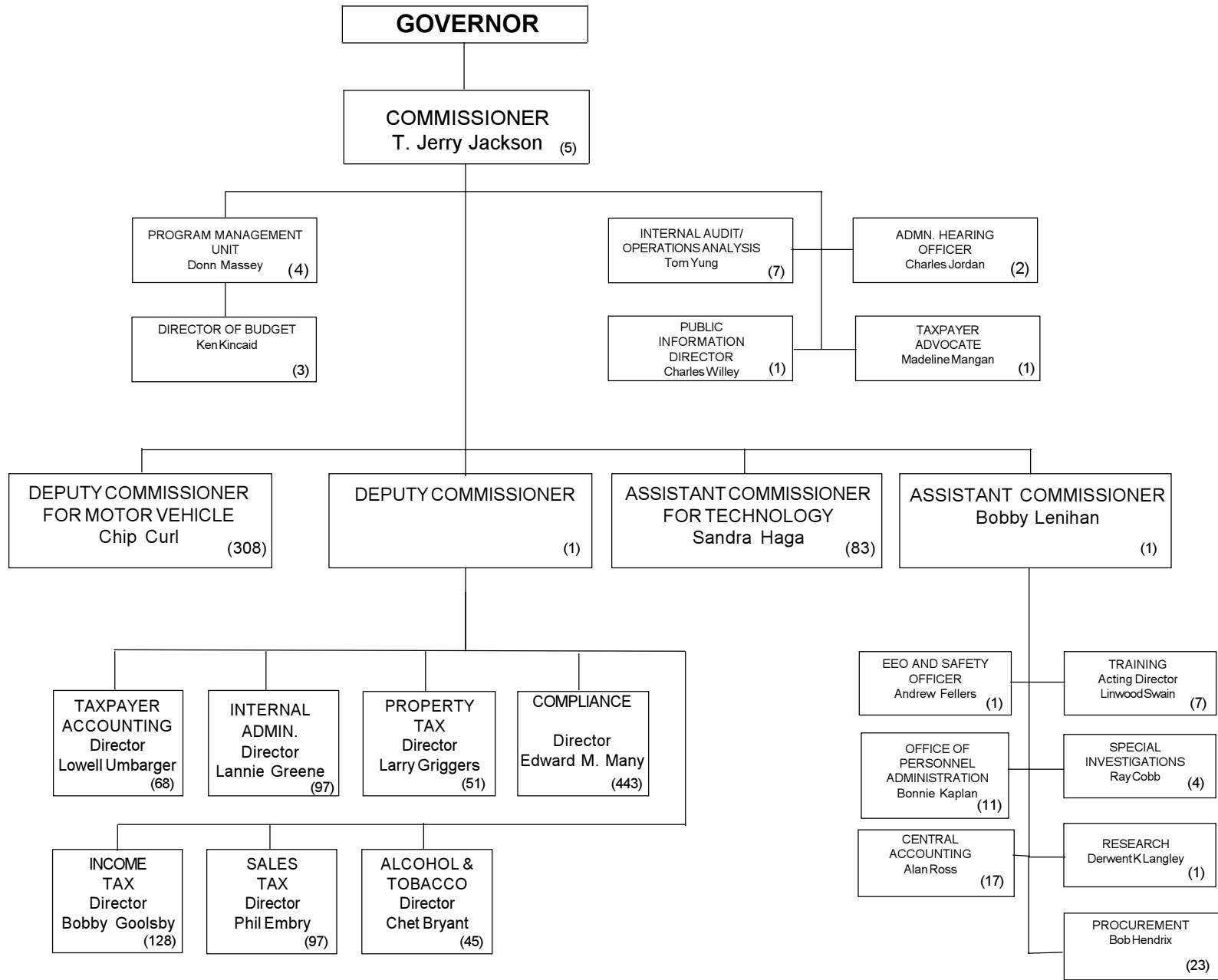
MOTOR FUEL TAX UNIT

Assistant Director, Room 417, Phone 4053
Distributor Section, Room 421, Phone 4054
Motor Carrier Section, Room 421-C, Phone 4055

TAXPAYER ACCOUNTING DIVISION

Director, Room 207, Phone 657-9072
Taxpayer Registration, Room 203, Phone 651-8651
Registration Forms, Phone 651-8651

DEPARTMENT OF REVENUE



ORGANIZATION

ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioner, the Department of Revenue is organized by "Division". The Department is currently organized into eleven divisions with the following functions:

ADMINISTRATIVE

Provides administrative services for all Divisions within the Department. Included are the program management unit, budget office, hearing office, EEO office, internal audit/operations analysis unit, personnel office, public information office, procurement, cashiering, accounting, research office, special investigations, and training.

ALCOHOL AND TOBACCO

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal tobacco products and the possession and operation of coin-operated amusement machines. The Division is charged with licensing the sale of alcoholic beverages, tobacco products, and coin-operated amusement machines and is also charged with enforcing the Motor Fuel and Motor Carrier Laws. A criminal investigative staff performs specialized investigations for licensing, sales of alcoholic beverages to underage persons, and assists other state, local, and federal enforcement agencies in related investigative matters.

COMPLIANCE

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed nationwide. Provides taxpayer information and assistance at eleven regional office locations. Conducts taxpayer education seminars and workshops to assist taxpayers in developing a better understanding of tax laws. Continually examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries, and corporations and administers the Corporation Net Worth Tax. Issues regulations pertaining to Income Tax. Manages all taxpayer protests and hearings.

INFORMATION SYSTEMS

The Information Systems Division manages information technology systems for all areas of tax administration for the Revenue Department. The Division maintains, enhances and develops new applications as requested.

INTERNAL ADMINISTRATION

Provides support services to other Divisions within the Department. Included are centralized processing, records management, mail handling, and supplies.

MOTOR VEHICLE

Issues license tags, certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for state and local law enforcement agencies.

PROPERTY TAX

Administers all Property Tax laws and regulations. This Division is charged with the overall supervision of the Ad Valorem Tax including the approval of all county tax digests, the proposed assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. The Division also administers the Intangible Recording Tax, Real Estate Transfer Tax, and the laws and regulations as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protests, exemptions and hearings. Also administers the 1% MARTA, Local Option, Special Purpose Sales Tax, Homestead Local Option Sales Tax and Education Tax; and separately accounts for the 3% sales and use tax on motor fuel.

Administers all laws for Motor Fuel Tax and Motor Carrier Road Tax. The Motor Fuel Tax Unit oversees the licensing of Motor Fuel distributors and issuance of permits to motor carriers. The Unit also issues regulations and manages all taxpayers protest and hearings pertaining to Motor Fuel laws.

TAXPAYER ACCOUNTING

Registers all business and individual tax accounts and maintains a registration system on all taxpayers. Supervises the Accounts Receivable and Payable of all accounts for Income Tax, Corporate Tax, Withholding Tax, Tax Estimates, Sales Tax, and Motor Fuel.

ORGANIZATION

Revenue Highlights for Fiscal Year 2000

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2000 totaled a record \$13,041,654,956.26. This represents an increase of \$973,177,329.23 or 8.1 percent. Monthly revenue collection gains throughout the fiscal year reflect continued strength in Georgia's economy, as shown on page 6, for FY 2001 to date.

Leading all categories in the percentage increase in tax collection over the previous year was Personal Income Tax. The increase of \$663 million represented a gain of 11.6 percent, followed by Sales & Use Tax, which was up \$328 million or 7.3 percent.

The Department recently received two prestigious awards highlighting our commitment to better serving Georgia's taxpayers. In August, the Department was presented the Hammer Award by the National Partnership for Reinventing Government. The award is given to groups who made significant contributions in support of reinventing Government by putting customers first. In September, our Unclaimed Property Section was presented with the "Service With A Smile" award at the National Association of Unclaimed Property Administrators conference. The members of the Unclaimed Property Holder Liaison Council selected our employees as the friendliest and most helpful unclaimed property section in the nation.

On April 28, Governor Barnes signed into law HB 1441, creating the new Department of Motor Vehicle Safety. The new department will take over some of the responsibilities that currently reside with the Departments of Revenue, Public Safety, Transportation and the Public Services Commission. The specific duties being transferred are:

- Registration and titling of vehicles from the Department of Revenue.
- The licensing of drivers from the Department of Public Safety.
- The enforcement of vehicle dimensions and weights and motor fuel tax from the Department of Transportation.
- Enforcement of laws pertaining to motor carriers from the Public Service Commission.

The effective date for the new agency is Jan. 1, 2001. However, the Governor can delay the start-up date to Jan. 1, 2003.

In June, Chip Curl was named the new Deputy Commissioner of the Department's Motor Vehicle Division. Curl joined the Department in April. Prior to that he worked the past four years with the Pennsylvania Department of Transportation. A retired Army officer, Curl initially joined the Department as an executive assistant to the commissioner.

In September the Motor Vehicle Division GRATIS System completed its first year with very positive reviews from participating counties, law enforcement agencies and motor vehicle owners.

The Department had a highly successful year handling individual income tax returns. The automated changes introduced greatly speeded up the process. The Department had issued 2.7 million refunds either by direct deposit or paper checks to date. This is approximately 9.6 percent ahead of where we were at the same time in 1999. Individuals continued to take advantage of electronic filing in record numbers. The Department has processed 892,811 electronic returns this year compared to 662,268 that we processed last year. This represents a 34.8 percent increase.

The Sales Tax Division began administering a local option sales tax for schools in July 1997. Prior to that the Division administered 288 local sales taxes in the 159 counties of Georgia and distributed approximately \$1.57 billion in local tax proceeds to those jurisdictions per year. By June 2000, an additional 135 local taxes for schools have been added contributing an extra \$1.7 billion in tax proceeds. That is a 47 percent increase in taxing jurisdictions and 48% increase in tax proceeds distributed to local schools in three fiscal years.

Governor Barnes successfully convinced the General Assembly to fund year two of his plan to give meaningful property tax relief to Georgia's families. \$166 million was added to the Department's budget to pay out as grants to counties as reimbursements for property tax credits given to homeowners. The individual homeowner credit is equal to the equivalent amount the taxes would be reduced if the homeowner were granted an additional \$4,000 homestead exemption (average credit \$128) last year.

On July 1, 1999, the Central Audit and Field Services Divisions were combined creating the new Compliance Division, with Ed Many being named Director. The combination of the Department's audit and collection functions into a single Compliance Division will enable the Department to better focus and manage these valuable resources. The reorganization will also allow the Department to give organizational structure and emphasis to our commitment to provide better taxpayer assistance.

As of July 1, 2000, the Department of Revenue assumed responsibility for enforcing the law regarding underage use of tobacco products. Georgia law prohibits individuals under the age of 18 from purchasing cigarettes or other related tobacco products. Dealers and individuals who do not comply with these underage laws face criminal and civil penalties. The Department will continue to aggressively enforce the underage drinking laws. It considers this law to be the highest priority for our Law Enforcement personnel. To further this effort, we continue to educate local law enforcement in how to conduct training for local school systems on the perils of underage drinking.

In the year 2000 the Alcohol & Tobacco Division conducted 1,071 investigations in 37 different counties. Their investigations resulted in 293 businesses being cited for selling alcoholic beverages to persons under 21 years of age.

On April 21, 2000 Governor Barnes signed into law HB 1509 which is effective for taxable years beginning on or after January 1, 2001. HB 1509 replaces the current job tax credit program by focusing and expanding BEST to ensure that the program's job tax credits are more accurately targeted at Georgia's underdeveloped counties. This bill will also permit eligible taxpayers in Tier 1 Counties to use any unused portion of the credit against monthly or quarterly withholding payments. In addition, this bill creates a corporate headquarters tax credit to help Georgia attract more high-paying management-level jobs. When a company creates at least 100 new jobs and invests \$1 million in the state by creating a headquarters here, they will receive a \$2500 tax credit for every job they create for five years.

House Bill 1510, effective January 1, 2001, is a continuation of the Governor's BEST legislation. The bill was formatted in four sections to amend the manufacturing machinery exemption and create three new sales and use tax exemptions. These exemptions include computer equipment use by high technology companies; equipment and materials used in the construction of certain manufacturing Clean Rooms; and a graduated exemption for certain manufacturing repair parts, molds and dies.

ORGANIZATION

**TABLE H-1 - Net Revenue Collections By Georgia Department of Revenue
For Fiscal Years 1939 Through 2000
(Net of Commissions and Refunds)**

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	\$ 40,891,239	1960	352,008,363	1980	2,624,812,872
1940	44,170,069	1961	374,423,310	1981	2,911,453,072
1941	40,379,613	1962	383,717,913	1982	3,161,547,531
1942	57,062,383	1963	422,532,658	1983	3,389,302,926
1943	55,258,565	1964	468,242,593	1984	3,818,550,405
1944	56,905,582	1965	523,598,667	1985	4,373,971,602
1945	58,347,067	1966	585,583,839	1986	4,739,023,189
1946	75,483,028	1967	641,167,446	1987	5,090,622,068
1947	92,519,170	1968	703,269,838	1988	5,532,660,034
1948	101,587,629	1969	795,124,610	1989	6,086,780,522
1949	102,947,474	1970	904,279,429	1990	6,802,401,679
1950	117,893,677	1971	949,145,999	1991	6,861,630,535
1951	145,305,177	1972	1,145,093,584	1992	6,992,517,064
1952	220,504,541	1973	1,298,983,504	1993	7,826,860,743
1953	210,038,057	1974	1,454,888,357	1994	8,444,864,060
1954	216,092,267	1975	1,485,596,516	1995	9,115,243,250
1955	226,226,195	1976	1,607,948,444	1996	9,928,508,322
1956	283,154,154	1977	1,826,490,424	1997	10,543,106,460
1957	300,953,308	1978	2,094,166,147	1998	11,090,776,897
1958	303,953,308	1978	2,094,166,147	1999	12,068,477,627
1959	321,701,575	1979	2,353,857,341	2000	13,041,654,965

Monthly Department Collections

MONTH	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
July	733,749,166	772,892,400	921,274,576	947,775,805	1,057,636,394
August	784,477,521	838,256,590	954,222,816	1,128,349,355	1,156,355,886
September	1,017,676,406	1,066,122,823	1,078,455,376	1,101,778,533	1,178,209,776
October	769,759,865	837,383,482	891,320,088	1,052,670,433	1,196,670,283
November	782,353,905	823,573,108	944,031,947	1,057,030,850	1,096,071,040
December	886,420,981	955,925,722	1,031,405,452	1,052,875,279	
January	952,811,135	996,542,874	1,209,010,908	1,240,751,857	
February	902,771,134	947,813,627	984,506,405	1,018,300,054	
March	821,139,734	885,697,637	915,598,764	935,215,086	
April	985,368,209	1,050,191,296	1,085,505,267	1,123,195,347	
May	783,255,936	822,595,745	961,616,166	1,290,639,400	
June	1,073,734,740	1,207,524,886	1,091,783,547	1,145,917,237	

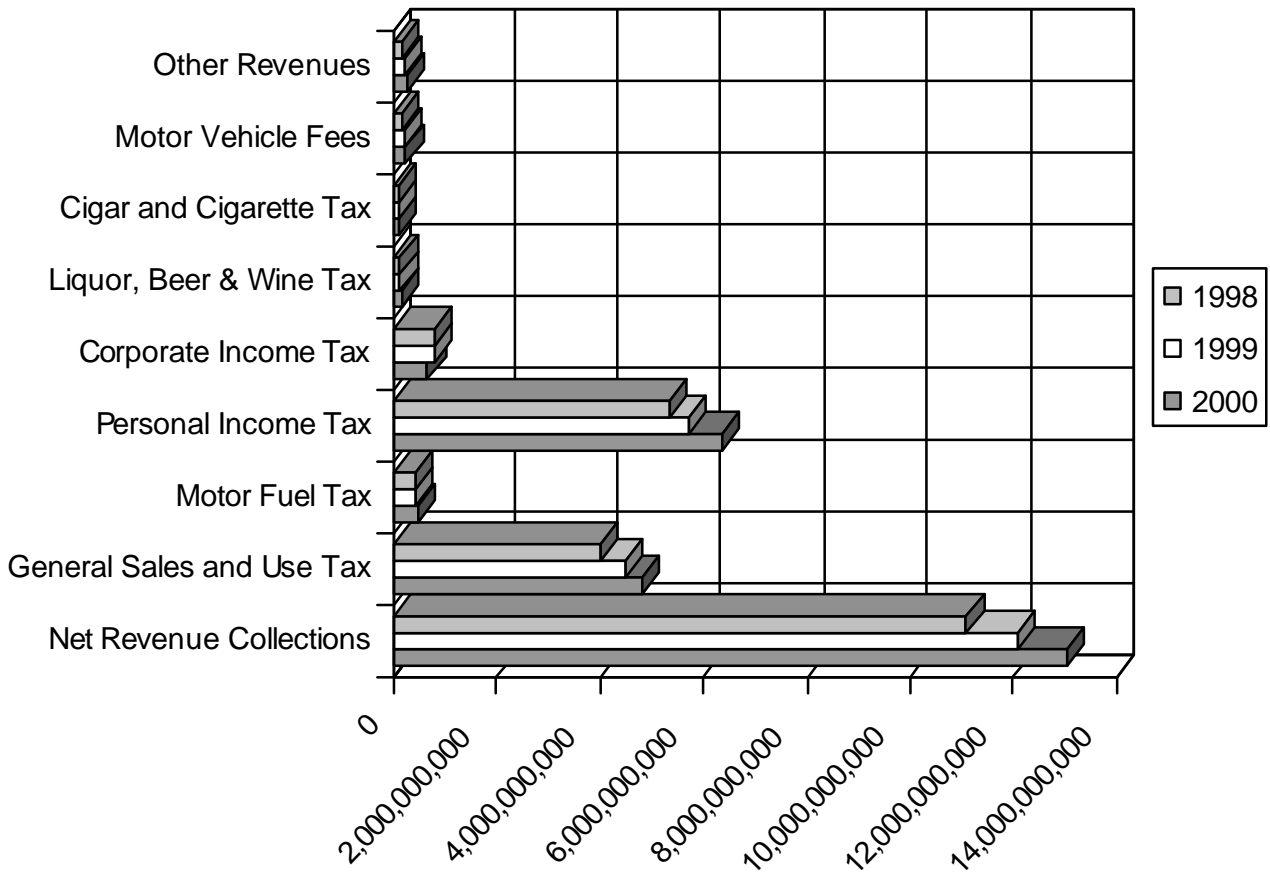
Source: Central Accounting, Georgia Department of Revenue

ORGANIZATION

CHART 1 - CHANGES IN MAJOR STATE TAX REVENUES FOR FISCAL YEARS 1998, 1999 and 2000

	Collections in Millions			Percentage Changes		Absolute Changes	
	1998	1999	2000	98 - '99	99 - '00	98 - '99	99 - '00
Net Revenue Collections	11,091	12,068	13,042	8.81%	8.07%	977	974
General Sales and Use Tax	4,006	4,479	4,807	11.81%	7.32%	473	328
Motor Fuel Tax	427	420	474	-1.64%	12.86%	(7)	54
Personal Income Tax	5,334	5,701	6,364	6.88%	11.63%	367	663
Corporate Income Tax	749	800	667	6.81%	-16.63%	51	(133)
Liquor, Beer & Wine Tax	127	133	140	4.72%	5.26%	6	7
Cigars and Cigarette Tax	88	92	88	4.55%	-4.35%	4	(4)
Motor Vehicle Fees	170	219	235	28.82%	7.31%	49	16
Other Tax Revenues	190	224	267	17.89%	19.20%	34	43

Collections By Tax Type



ORGANIZATION

TABLE H-2 - Net Revenue Collections by Tax Type Fiscal Years 1998, 1999 and 2000
Net of Commissions and Refunds (1)

	Dollar amounts for fiscal years ending June 30		
	1998	1999	2000
Motor Fuels (2)	433,106,796.77	420,490,875.53	473,691,959.64
Cigar and Cigarette	87,955,952.77	92,045,483.63	88,124,377.70
Liquor	34,692,754.50	35,294,259.62	36,801,929.45
Beer	74,812,211.41	79,629,310.91	82,405,025.64
Wine	<u>17,503,937.22</u>	<u>18,184,960.49</u>	<u>20,395,311.88</u>
SELECTIVE SALES TAX	648,071,652.67	645,644,890.18	701,418,604.31
GENERAL SALES AND USE TAX (4)	4,006,161,737.93	4,479,223,316.36	4,806,931,893.45
PERSONAL INCOME TAXES	5,333,761,875.83	5,700,758,164.76	6,364,427,844.20
Financial Institutions Occupations Tax	11,305,304.05	12,516,379.59	10,674,161.36
Corporation Net Worth Tax	24,013,610.41	25,388,603.97	33,317,137.13
Corporate Income Tax	<u>749,442,509.65</u>	<u>800,406,824.07</u>	<u>667,320,937.72</u>
CORPORATION INCOME AND LICENSE TAXES	784,761,424.11	838,311,807.63	711,312,236.21
License Tags (3)	130,569,070.34	176,506,492.56	161,596,932.82
Title Registration Fees	<u>39,651,529.39</u>	<u>42,335,056.10</u>	<u>73,695,472.11</u>
MOTOR VEHICLE FEES	170,220,599.73	218,841,548.66	235,292,404.93
ESTATE TAXES	84,808,641.83	111,192,261.63	148,254,986.84
General Property Digest (Real and Tangible)	35,844,830.17	40,600,491.27	44,586,110.63
Public Utilities, Ad Valorem Tax	42,469.61	8,307.76	2,826.03
Public Service Commission (Utility Fees)	379,930.59	1,137,480.69	1,600,377.57
Intangible Property Tax (5)	1,798.53	170.36	56.45
Intangibles, Recording Fees	828,925.86	1,099,278.43	905,683.87
Interest and Other Property Tax Revenues	<u>710,601.42</u>	<u>763,955.49</u>	<u>1,039,208.22</u>
PROPERTY TAXES	37,808,556.18	43,609,684.00	48,134,262.77
Motor Carrier Collections & Distributions	(6,115,249.73)	(9,236,427.37)	(25,696,885.24)
Motor Carrier Decals, Citations & Temp Permits	<u>100,263.02</u>	<u>179,450.10</u>	<u>323,725.00</u>
MOTOR CARRIERS, TAXES AND FEES	(6,014,986.71)	(9,056,977.27)	(25,373,160.24)
Coin-Operated Amusement Machines, Licenses	1,738,000.00	1,980,675.00	2,283,565.00
Liquor Dealers, Licenses	606,979.21	545,051.86	533,631.70
Beer Dealers, Licenses	911,166.15	897,499.23	894,648.16
Cigar and Cigarette Dealers, Licenses	17,090.00	16,350.00	13,020.00
Wine Dealers, Licenses	774,510.91	701,265.91	703,826.14
Motor Fuel Distributor Registration Fees	1,020.00	1,380.00	1,080.00
Contractors Fees	5,510.00	4,100.00	3,670.00
Property Tax Transfer Fees	32,807.04	-	-
Local Sales Tax 1% Collection Fees	22,796,263.44	28,602,656.78	33,990,408.16
Other Collections	<u>4,314,048.16</u>	<u>7,203,952.30</u>	<u>12,832,043.63</u>
OTHER TAXES OR FEES	31,197,394.91	39,952,931.08	51,255,892.79
TOTAL NET REVENUE COLLECTIONS	<u>11,090,776,896.48</u>	<u>12,068,477,627.03</u>	<u>13,041,654,965.26</u>

(1) Commissions authorized by law for collecting and assessing totaled \$25,575,993.87 in FY 1998, \$85,942,580.86 in FY 1999 and \$88,000,088.83 in FY 2000. Refunds paid through the Department of Administrative Services totaled \$1,059,111,087.56 in FY 1998, \$1,358,771,125.07 in FY 1999 and \$1,429,841,460.40 in FY 2000.

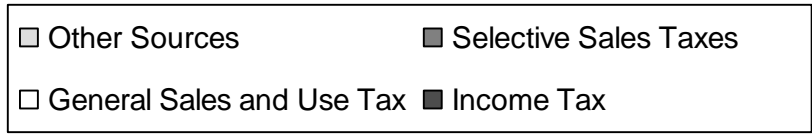
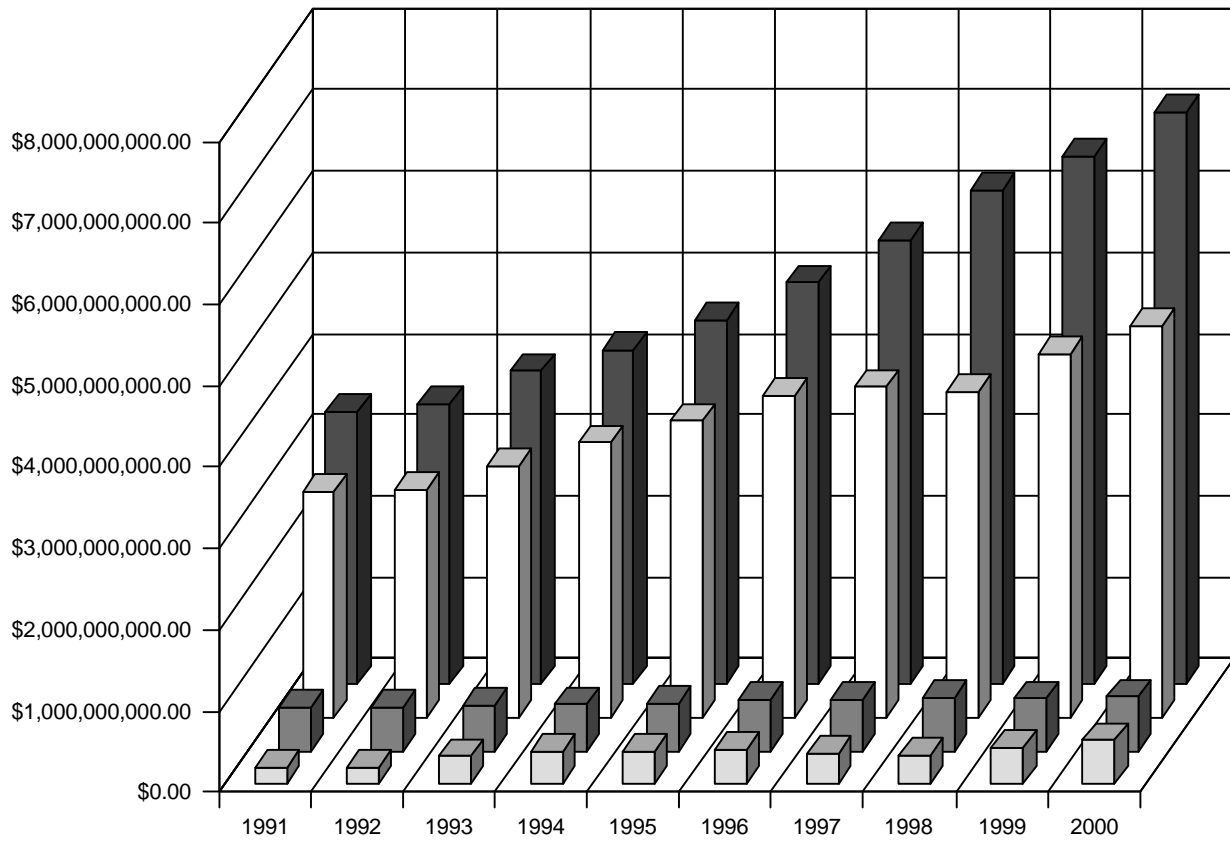
(2) Amounts for motor carrier fuel (mileage) tax are included in "Motor Fuel Taxes" amounts as shown in Chart 1.

(3) Total excludes accounts receivable (Georgia law allows the purchase of certain tags on a quarterly installment basis).

(4) Total includes Motor Fuel Sales Tax of \$146,041,734.75 in FY 1998, \$139,674,554.97 in FY 1999 and \$192,340,132.63 in FY 2000.

(5) Georgia Intangible Property Tax repealed effective 1-1-96.

CHART 2 - Ten-Year Trend In Georgia's State Tax Revenues by Major Sources (Fiscal Year Ended June 30 of Year Shown)



ORGANIZATION

**TABLE H-3 - Trend in Georgia's Total State Tax Revenues by Major Sources
1989 - 2000
(In Millions)**

Fiscal Year	Department Of Revenue	Other Agencies	Grand Total (1)	Breakdown of Grand Total by Major Source			
				General Sales and Use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1989	6,087	243	6,330	2,113	689	3,251	277
1990	6,802	244	7,046	2,740	703	3,343	260
1991	6,862	274	7,136	2,771	716	3,354	295
1992	6,993	264	7,257	2,792	702	3,452	311
1993	7,826	308	8,134	3,088	728	3,851	467
1994	8,445	339	8,784	3,375	770	4,102	537
1995	9,115	345	9,460	3,646	784	4,477	553
1996	9,929	350	10,279	3,951	827	4,930	571
1997	10,543	376	10,919	4,067	849	5,462	541
1998	11,091	393	11,484	4,006	871	6,083	524
1999	12,068	392	12,460	4,479	876	6,501	834
2000	13,041	409	13,450	4,807	958	7,032	653
1989	96.2	3.8	100.0	33.4	10.9	51.4	4.3
2000	97.0	3.0	100.0	35.7	7.1	52.3	4.9

**TABLE H-4 - Comparative Trends in Georgia's Personal Income
and State Income Tax Receipts, 1989 to 2000**

Fiscal Year Ending June 30 (1)	Total Personal Income		Personal Income Tax Receipts		"Income Elasticity Ratio" (2)
	Amount (millions of \$)	Change From Prior Year (%)	Net Amount (\$1,000)	Change From Prior Year (%)	
1989	97,819	9.1	2,731,850	14.2	1.671
1990	104,184	6.5	2,867,914	5.0	0.746
1991	111,406	6.9	2,942,294	2.6	0.382
1992	116,879	4.9	3,084,545	4.8	0.941
1993	128,112	9.6	3,390,374	9.9	1.031
1994	135,613	6.5	3,581,673	5.6	0.862
1995	145,373	7.1	3,838,398	7.2	1.014
1996	159,800	9.9	4,233,297	10.3	1.272
1997	172,935	8.2	4,754,777	12.3	1.757
1998	183,762	6.2	5,333,762	12.2	1.877
1999	199,576	8.6	5,700,758	6.88	0.947
2000	212,929	6.7	6,364,428	11.64	1.740

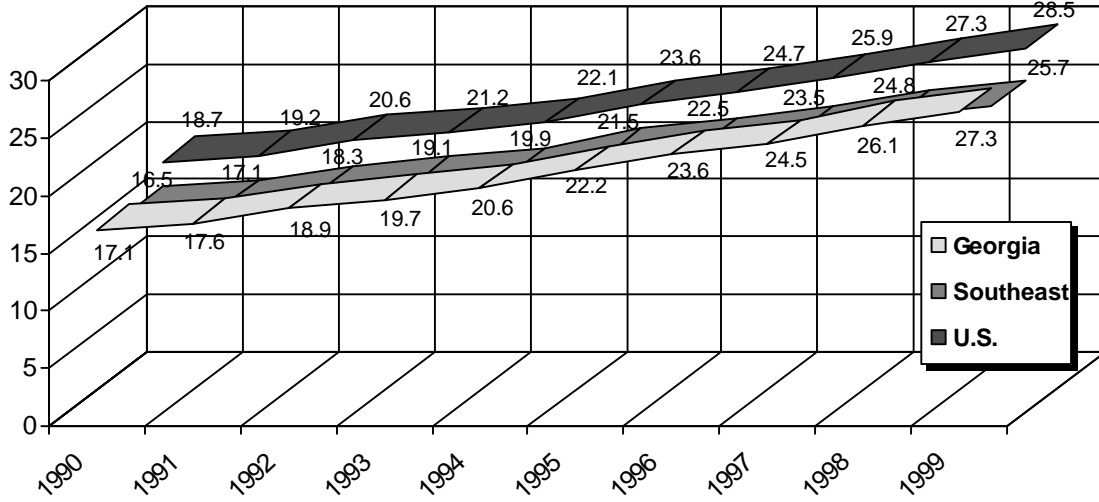
(1) Personal income amounts are for immediately preceding calendar year.

(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1.000 would indicate an identical rate of change for income and tax yield.

Sources: U. S. Department of Commerce, Office of Business Economics; Georgia Department of Revenue

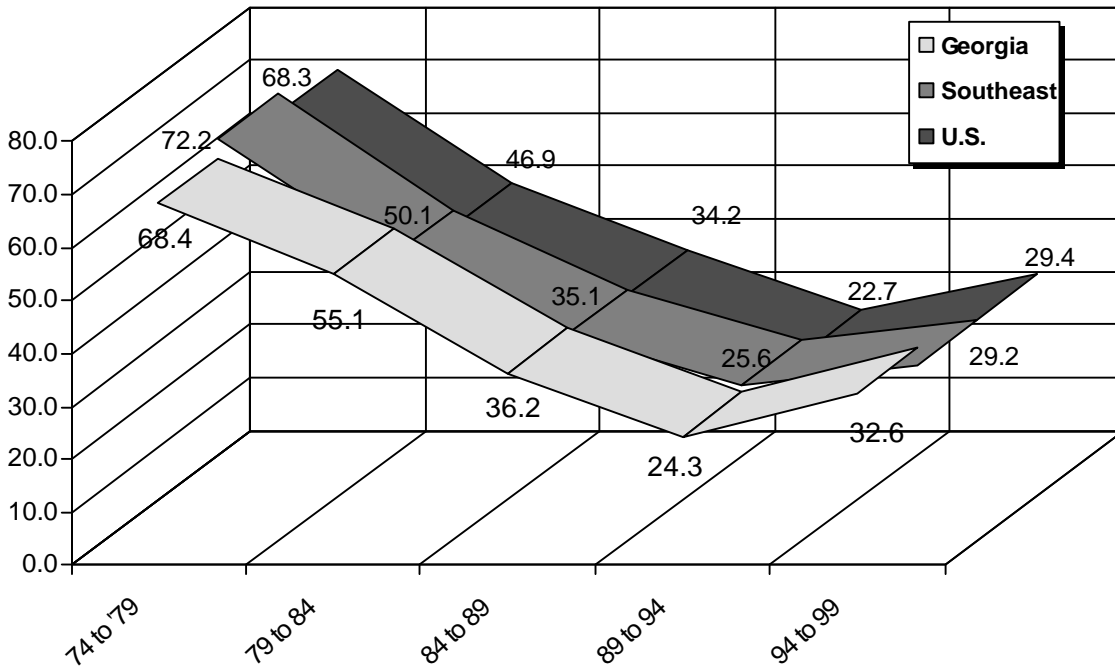
COMPARISON - REGIONAL AND NATIONAL

**CHART 3 - Georgia, Southeast and U.S. Per Capita Income
(in \$1,000s)**



Source: Bureau of Economic Analysis

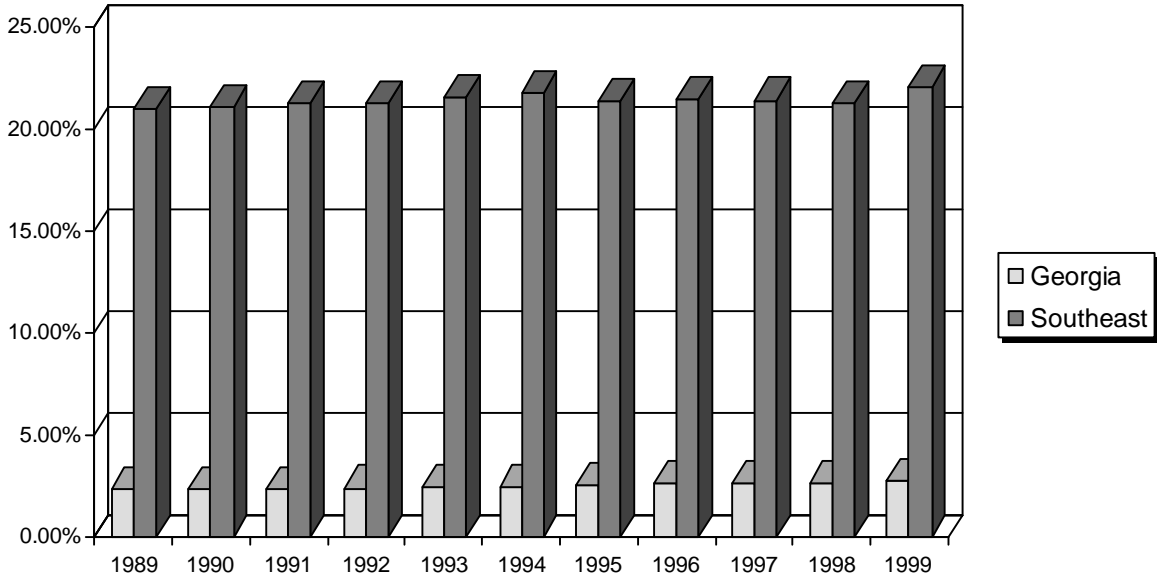
**CHART 4 - Per Capita Personal Income Percent Increase
Comparisons By Period**



Source: Bureau of Economic Analysis

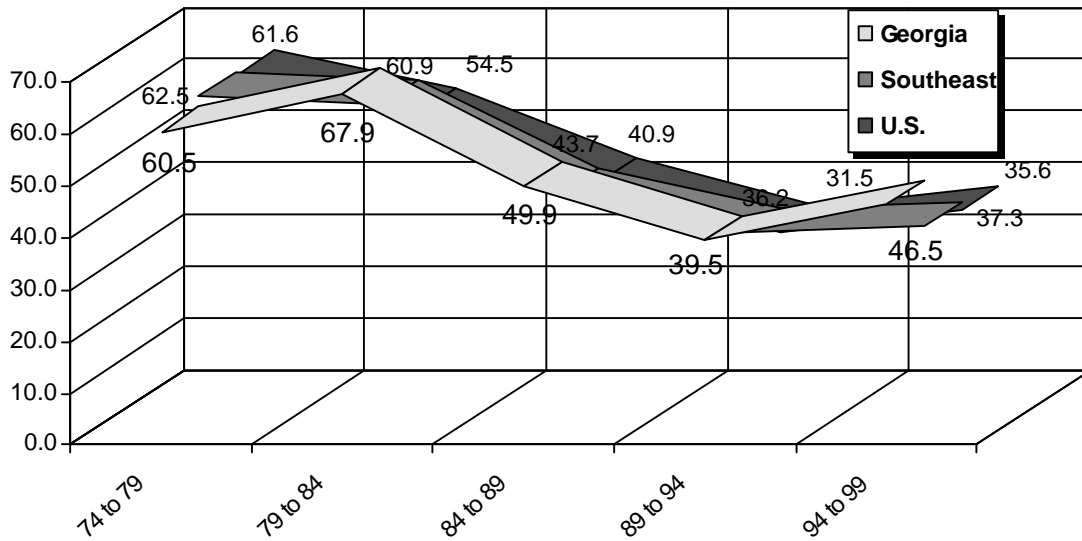
COMPARISON - REGIONAL AND NATIONAL

CHART 5 - Georgia, Southeast Total Personal Income as a Percentage of United States



Source: Bureau of Economic Analysis

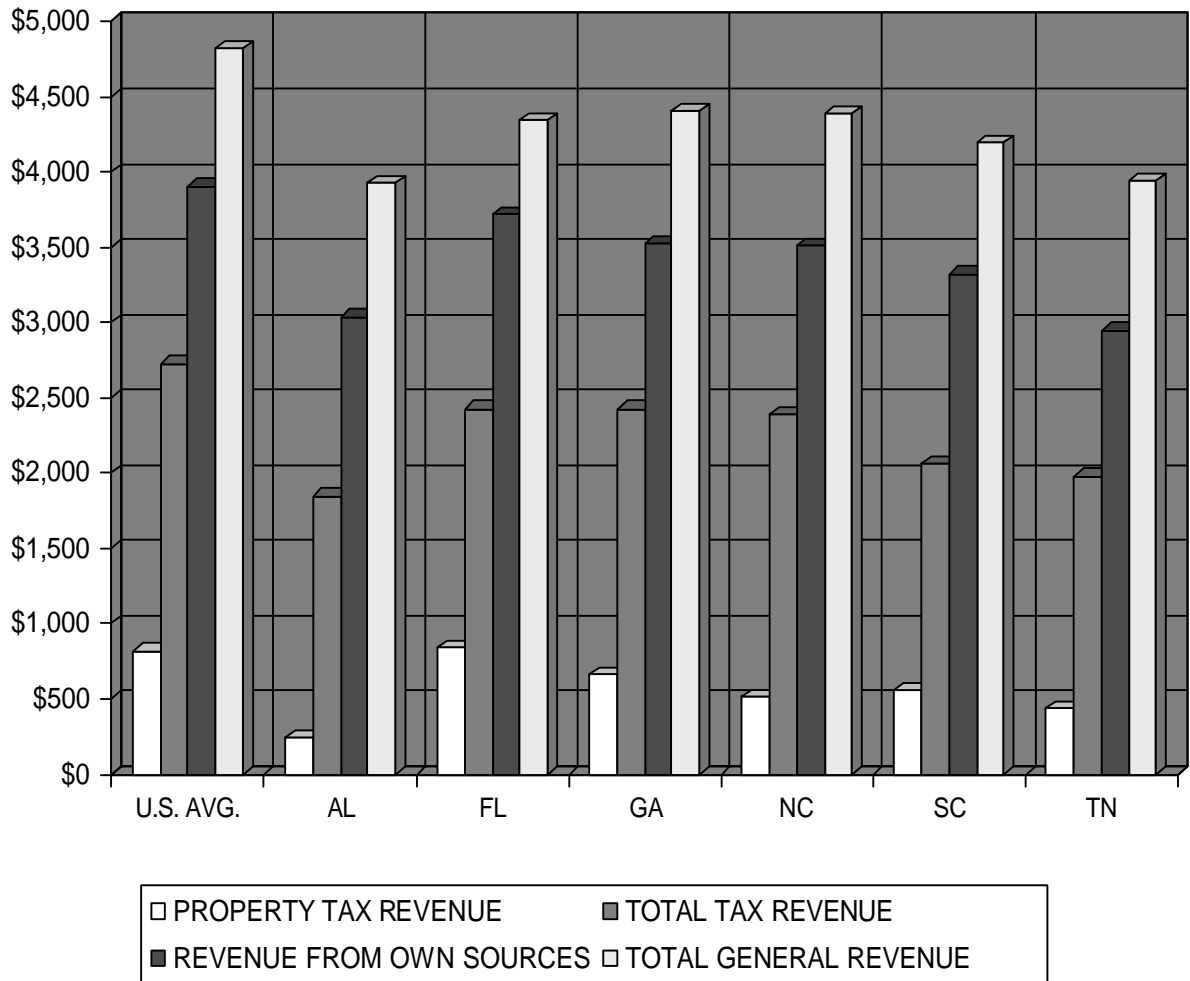
CHART 6 - Total Personal Income Percent Increase Comparisons By Period



Source: Bureau of Economic Analysis

COMPARISON - REGIONAL AND NATIONAL

**CHART 7 - Per Capita Amounts of Selected Financial Items
For State and Local Governments by State: 1996-1997**

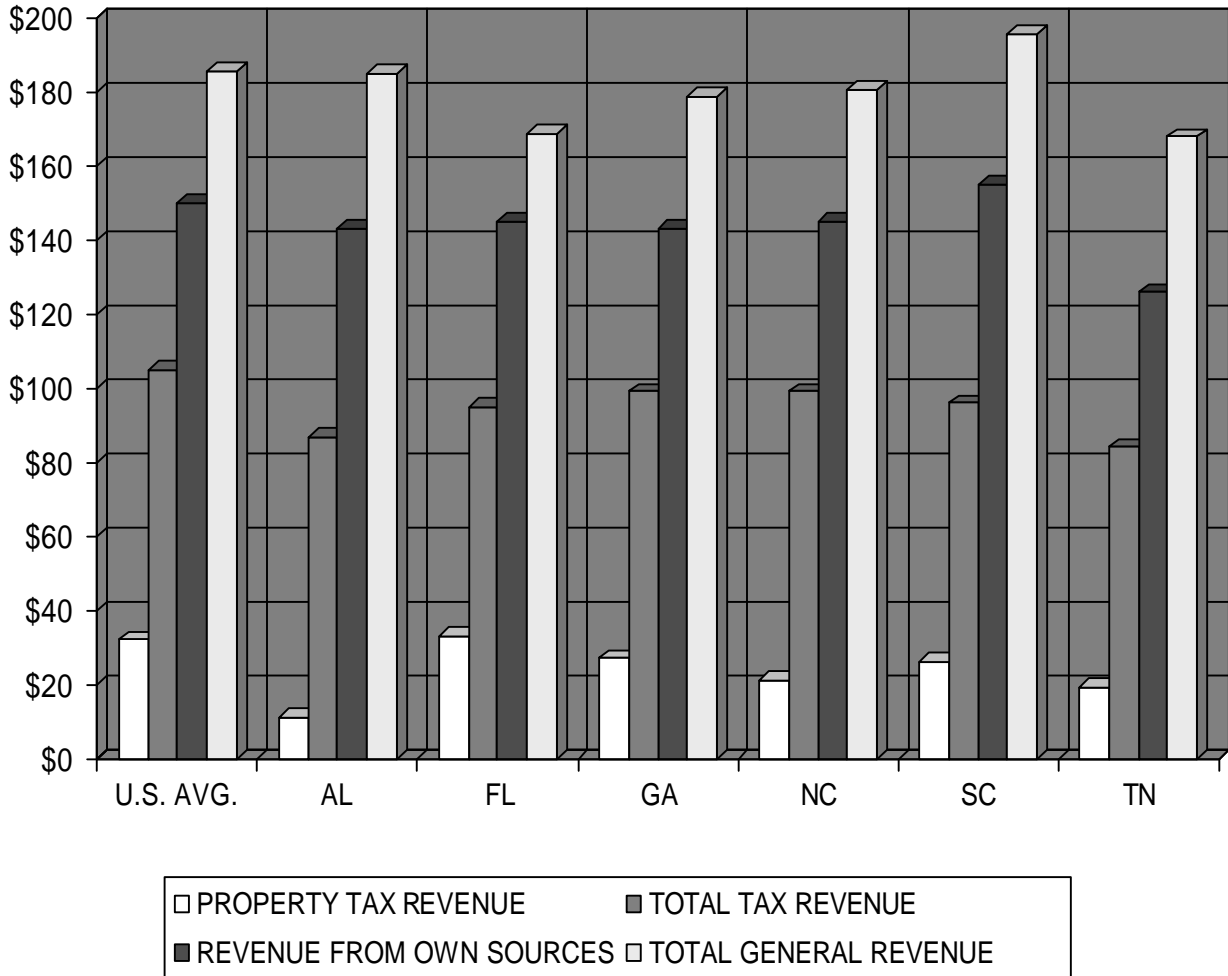


Source: U. S. Department of Commerce - Bureau of the Census

	U.S. AVG.	AL	FL	GA	NC	SC	TN
PROPERTY TAX REVENUE	\$817	\$240	\$840	\$660	\$512	\$553	\$434
TOTAL TAX REVENUE	\$2,721	\$1,841	\$2,428	\$2,426	\$2,387	\$2,060	\$1,978
REVENUE FROM OWN SOURCES	\$3,902	\$3,039	\$3,714	\$3,524	\$3,505	\$3,317	\$2,951
TOTAL GENERAL REVENUE	\$4,815	\$3,925	\$4,344	\$4,400	\$4,383	\$4,190	\$3,938

COMPARISON - REGIONAL AND NATIONAL

CHART 8 - Relation of Selected State and Local Government Financial Items To \$1,000 Personal Income by State: 1996-1997



Source: U. S. Department of Commerce - Bureau of the Census

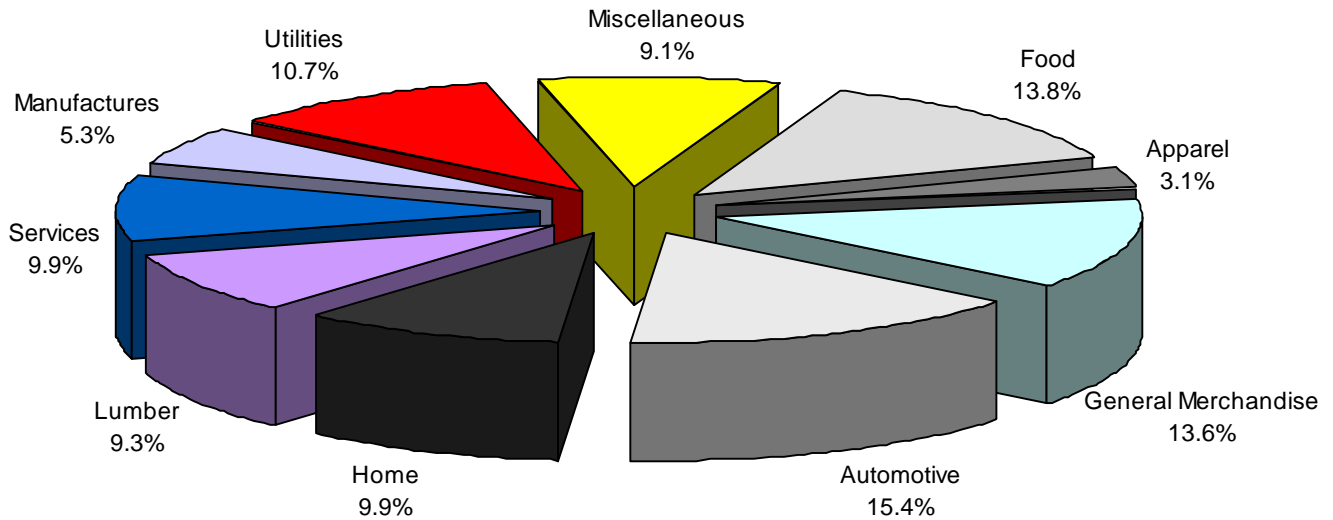
	U.S. AVG.	AL	FL	GA	NC	SC	TN
PROPERTY TAX REVENUE	\$32	\$11	\$33	\$27	\$21	\$26	\$19
TOTAL TAX REVENUE	\$105	\$87	\$95	\$99	\$99	\$96	\$84
REVENUE FROM OWN SOURCES	\$150	\$143	\$145	\$143	\$145	\$155	\$126
TOTAL GENERAL REVENUE	\$186	\$185	\$169	\$179	\$181	\$196	\$168

Selected Tax Data by Type and/or County

**TABLE 1 - Sales and Use Tax Revenues by Business Group,
Fiscal Year Ended June 30, 2000**

BUSINESS GROUP	COLLECTIONS	PERCENT		
Food	\$631,722,376.18	13.8%	TOTAL ALL GROUPS (1)	\$ 4,592,055,838.86
Apparel	\$141,017,694.41	3.1%	Accounting Adjustments Net	\$ 214,876,054.59
General Merchandise	\$622,777,390.64	13.6%	TOTAL "NET COLLECTIONS"	\$4,806,931,893.45
Automotive	\$708,989,244.23	15.4%	Vendor Discount	\$51,110,153.92
Home	\$453,574,015.88	9.9%	Adjusted Total Revenue	\$4,858,042,047.37
Lumber	\$426,396,646.75	9.3%		
Service	\$453,058,637.46	9.9%		
Manufactures	\$244,583,632.86	5.3%		
Utilities	\$492,097,200.51	10.7%		
Miscellaneous	\$417,838,999.84	9.1%		
Total	\$4,592,055,838.86	100.0%		

NOTE: Data is for State tax only, excludes local taxes.



(1) In 1993 the accumulation method for business group totals was modified due to the inception of the EFT System.

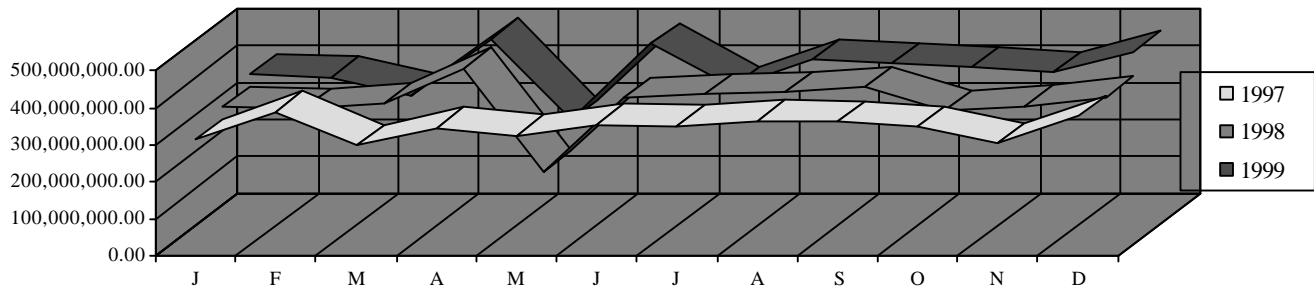
Selected Tax Data by Type and/or County

**TABLE 2 - Sales and Use Tax Collections by Month
Calendar Years 1997, 1998 and 1999**

Month	1997	1998	1999
January	314,423,939.99	346,026,855.40	378,789,556.93
February	390,159,271.97	339,914,762.22	371,086,813.57
March	299,486,049.58	356,070,469.18	321,636,800.24
April	345,411,178.40	451,509,244.86	473,608,360.38
May	326,536,318.99	171,601,402.33	255,964,470.54
June	355,734,369.31	370,133,853.20	460,648,010.24
July	350,309,839.95	380,603,918.81	343,296,739.24
August	363,737,745.61	384,061,346.50	416,997,509.18
September	363,215,211.50	400,307,769.39	406,317,765.94
October	348,898,660.01	336,588,568.51	398,454,485.63
November	302,986,205.12	348,842,996.60	382,296,836.46
December	378,333,704.84	373,377,391.22	439,598,132.70
Total	4,139,232,495.27	4,259,038,578.22	4,648,695,481.05

Note: All figures include 2nd Motor Fuel Tax

Collection Comparison By Month and Year



Selected Tax Data by Type and/or County

TABLE 3 - Growth Trend of Personal Income Tax

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1987	2,528,955	60,131,051,918	39,798,725,461	2,202,661,567
1988	2,606,121	65,628,920,362	44,424,149,349	2,552,989,236
1989	2,663,399	68,617,271,726	46,207,194,451	2,611,698,698
1990	2,702,449	71,753,093,318	48,231,106,989	2,750,736,241
1991	2,713,800	75,329,837,023	51,311,323,126	2,855,977,290
1992	2,722,477	83,090,467,678	57,098,987,286	3,061,836,411
1993	2,854,572	87,961,433,702	60,798,369,322	3,336,850,799
1994	2,963,851	96,300,663,178	65,123,187,211	3,559,131,400
1995	3,075,787	104,219,481,959	69,551,936,652	3,899,804,715
1996	3,166,267	112,437,194,733	79,372,475,815	4,357,858,584
1997	3,129,582	118,870,444,695	84,667,727,340	4,665,720,002
1998	3,337,074	132,507,265,284	93,022,750,011	5,125,990,633

Annual Numerical Increase

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1987	118,515	5,960,487,420	2,628,750,136	218,445,065
1988	77,166	5,497,868,444	4,625,423,888	350,327,669
1989	57,278	2,988,351,364	1,783,045,102	58,709,462
1990	39,050	3,135,821,592	2,023,912,538	139,037,543
1991	11,351	3,576,743,705	3,080,216,137	105,241,049
1992	8,677	7,760,630,655	5,787,664,160	205,859,121
1993	132,095	4,870,966,024	3,699,382,036	275,014,388
1994	109,279	8,339,229,476	4,324,817,889	222,280,601
1995	111,936	7,918,818,781	4,428,749,441	340,673,315
1996	90,480	8,217,712,774	9,820,539,163	458,053,869
1997	(36,685)	6,433,249,962	5,295,251,525	307,861,418
1998	207,492	13,636,820,589	8,355,022,371	460,270,631

Annual Percentage Increase

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1987	4.92%	11.00%	7.07%	11.01%
1988	3.05%	9.14%	11.62%	15.90%
1989	2.20%	4.55%	4.01%	2.30%
1990	1.47%	4.57%	4.38%	5.32%
1991	0.42%	4.98%	6.39%	3.83%
1992	0.32%	10.30%	11.28%	7.21%
1993	4.85%	5.86%	6.48%	8.98%
1994	3.83%	9.48%	7.11%	6.66%
1995	3.78%	8.22%	6.80%	9.57%
1996	2.94%	7.89%	14.12%	11.75%
1997	-1.16%	5.72%	6.67%	7.06%
1998	6.63%	11.47%	9.87%	9.86%

Selected Tax Data by Type and/or County

**TABLE 4 - Motor Fuel and Motor Carrier
Detailed Revenue Data for Fiscal Year 2000**

MOTOR FUEL

GROSS TAXABLE GALLONAGE BY PRODUCT			
Gasoline	4,754,042,963		
Diesel Fuel	1,623,982,121		
LPG	5,705,427		
Compressed Natural Gas	3,407,294		
Aviation Gasoline	760,323		
Other	<u>7,496,842</u>		
Total Motor Fuel Gallons		6,395,394,968	(Gallons)
TAX REVENUES BY PRODUCT (Dollars)			
Gross Collections			
Gasoline	\$ 356,553,222.20		
Diesel Fuel	121,798,659.05		
LPG	427,906.99		
Compressed Natural Gas	255,547.03		
Aviation Gasoline	57,024.24		
Other	562,263.12		
Penalty & Interest – Motor Fuel	<u>76,520.76</u>		
Sub-total Motor Fuel Collections		\$ 479,731,143.39	
LESS COMMISSIONS DEDUCTED AND DISTRIBUTORS			
Gasoline	\$ (2,605,716.35)		
Diesel Fuel	(884,619.38)		
LPG	(2,940.44)		
Other	<u>(1,874.03)</u>		
Sub-total Commissions & Distributions		\$ (3,495,150.20)	
LESS - REFUNDS (Retail Dealer and Agriculture)			
Motor Fuel Refunds (Agricultural. & Retail Dealers)	\$ (2,112,000.35)		
Distributor Refunds & Adjustments	<u>(432,033.20)</u>		
Sub-total Refunds		\$ <u>(2,544,033.55)</u>	
MOTOR FUEL TAX REVENUE, MOTOR FUELS		\$ 473,691,959.64	
(Net of Commissions and Refunds)			

MOTOR CARRIER

SOURCE AND AMOUNT OF REVENUE (Dollars)			
Motor Carrier Road Use Tax			
IFTA Road Use Tax Collected	\$ 10,081,834.12		
Penalties & Interest	182,700.26		
Adjustments (Refunds)			
IFTA Refunds GA Motor Carriers	\$ (42,707.93)		
IFTA Jurisdictional Distributions	<u>(35,918,711.69)</u>		
Sub-Total Motor Carrier Collections & Distributions		\$ (25,696,885.24)	
MOTOR FUEL TRUCK REGISTRATIONS FEES			
Decals	\$ 180,493.00		
Temporary Permits	98,816.00		
Adjustments, Net (Citations)	<u>44,416.00</u>		
Sub-Total Motor Fuel Truck Registration Fees		\$ <u>323,725.00</u>	
TOTAL MOTOR CARRIER TAX & REGISTRATION FEES		\$ (25,373,160.24)	
MOTOR FUEL DISTRIBUTORS			
Net Receipts, Motor Fuel Dealers Registration		\$ 1,080.00	

TABLE 5 - Georgia Personal Income - 1998 Returns by Income Class

INCOME LEVEL	NUMBER OF RETURNS	% TOTAL RETURNS	NET TAXABLE INCOME	% TOTAL INCOME	AVERAGE NTI	TOTAL TAX	AVERAGE TAX	EXEMPTIONS
OVER MILLION	3,949	0.12%	11,794,295,468	12.68%	2,986,653.70	584,222,076	147,941.78	10,900
OVER 500,000	7,617	0.23%	4,335,551,434	4.66%	569,194.10	258,378,571	33,921.30	22,113
OVER 100,000	197,649	5.92%	24,635,643,946	26.48%	124,643.40	1,429,019,213	7,230.09	584,051
OVER 50,000	557,318	16.70%	26,311,408,395	28.28%	47,210.76	1,460,638,131	2,620.83	1,543,907
OVER 30,000	563,924	16.90%	12,877,325,860	13.84%	22,835.22	738,023,567	1,308.73	1,257,855
OVER 25,000	211,712	6.34%	2,840,658,495	3.05%	13,417.56	170,624,046	805.93	421,408
OVER 20,000	264,687	7.93%	2,580,893,970	2.77%	9,750.74	146,755,584	554.45	517,501
OVER 15,000	302,660	9.07%	2,113,354,585	2.27%	6,982.60	98,757,934	326.30	585,581
OVER 14,000	64,001	1.92%	316,888,104	0.34%	4,951.30	13,097,029	204.64	121,767
OVER 13,000	64,268	1.93%	273,922,829	0.29%	4,262.20	10,918,335	169.89	120,802
OVER 12,000	65,993	1.98%	235,835,112	0.25%	3,573.64	8,831,917	133.83	123,813
OVER 11,000	66,578	2.00%	194,613,423	0.21%	2,923.09	6,952,429	104.43	122,492
OVER 10,000	67,812	2.03%	157,828,847	0.17%	2,327.45	5,484,402	80.88	122,913
OVER 9,000	69,560	2.08%	122,320,387	0.13%	1,758.49	3,843,279	55.25	125,497
OVER 8,000	68,891	2.06%	92,028,576	0.10%	1,335.86	2,656,454	38.56	117,113
OVER 7,000	70,278	2.11%	68,435,076	0.07%	973.78	1,980,680	28.18	113,992
OVER 6,000	73,140	2.19%	40,245,903	0.04%	550.26	950,530	13.00	113,915
OVER 5,000	74,237	2.22%	15,375,002	0.02%	207.11	288,778	3.89	110,156
OVER 4,000	75,958	2.28%	1,464,503	0.00%	19.28	36,566	0.48	108,616
OVER 3,000	77,255	2.32%	799,082	0.00%	10.34	22,343	0.29	106,586
OVER 2,000	77,015	2.31%	473,749	0.00%	6.15	16,273	0.21	102,874
OVER 1,000	71,740	2.15%	491,521	0.00%	6.85	18,850	0.26	92,470
TO 1,000	240,832	7.22%	4,012,895,744	4.31%	16,662.64	184,473,635	765.98	473,964
TOTALS	3,337,074		93,022,750,011		27,875.54	5,125,990,633	1,536.07	7,020,286

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Selected Tax Data by Type and/or County

TITLE OF FIELD	NUMBER	\$ AMOUNT		FOR OTHER YRS.	NUMBER	\$ AMOUNT
FED. AGI	3,167,735	137,086,247,148		TOTAL RETURNS	165,241	
ADJ TO FED	48,554	268,047,288		TOTAL TAX	61,447	1,660,996
ADJ TO FED	409,859	5,811,279,501	CR	TOTAL WITHHELD	90,462	105,096
GA. AGI	3,163,129	132,507,265,284		TOTAL PENALTY	16,161	1,690,394
DEDUCTIONS	2,902,463	22,438,234,743				
ITEMIZED	1,235,889	17,876,179,256			RESIDENT RETS	NON-RES RETS
WITHHELD	2,916,866	4,753,452,679				
CR FROM EST	180,479	803,091,171		JOINT	1,254,796	86,952
LOW INCOME CREDIT	849,594	22,342,408		SEPARATE	63,481	4,951
TOTAL CREDIT	3,188,300	5,654,665,172		SINGLE	1,268,392	42,876
TP OVER 65	292,901			HEAD OF HOUSEHOLD	601,899	13,727

Selected Tax Data by Type and/or County

**TABLE 6- Revenue From Selective Excise Taxes
and Business License Fees, Fiscal Year 2000**

BEER		
	Beer Taxes	82,260,487.61
	Fines and Forfeitures	144,538.03
	Total	82,405,025.64
CIGAR AND CIGARETTE		
	Stamp Sales	81,931,442.15
	Additional Tax	1,081,253.34
	Fines and Forfeitures	5,111,682.21
	Total	88,124,377.70
LIQUOR		
	Liquor Taxes	36,688,946.54
	Fines and Forfeitures	112,982.91
	Total	36,801,929.45
MOTOR FUELS (Table 4)		473,691,959.64
WINE		
	Wine Taxes	20,239,838.52
	Fines and Forfeitures	155,473.36
	Total	20,395,311.88
TOTAL SELECTIVE EXCISE TAXES		701,418,604.31
BEER DEALERS		
	License and Brand Registration	21,495.00
	Wholesaler Licenses	24,790.00
	Retailer Licenses	799,515.66
	Special Permits	21,175.00
	Penalties	27,672.50
	Total	894,648.16
CIGAR AND CIGARETTE DEALERS		
	Wholesaler Licenses	11,250.00
	Manufacturer Representative Licenses	1,770.00
	Total	13,020.00
LIQUOR DEALERS		
	License and Brand Registration	44,496.68
	Wholesaler Licenses & Permits	9,560.00
	Retailer Licenses	463,100.02
	Penalties	16,475.00
	Total	533,631.70
WINE DEALERS		
	License and Brand Registration	26,828.32
	Wholesaler Licenses & Permits	9,790.00
	Retailer Licenses	644,170.32
	Penalties	23,037.50
	Total	703,826.14
COIN-OPERATED AMUSEMENT MACHINES		
	Annual Licenses and Permit Fees	2,289,705.00
	Refunds (-)	6,140.00
	Total	2,283,565.00
TOTAL, BUSINESS LICENSE FEES		4,428,691.00

Selected Tax Data by Type and/or County

TABLE 7 - Summary of Revenues From Motor Vehicle Tags, Titles and Related Items for Fiscal Years Ended 1998, 1999 and 2000

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1998	1999	2000
Total Amount of Net* Revenue	\$170,220,599.73	\$217,542,501.66	\$235,292,404.93
Tags, total	130,569,070.34	175,207,445.56	161,596,932.82
Sold by counties	90,536,516.94	140,278,924.82	124,689,212.76
Sold at State Office	40,032,553.40	34,928,520.74	36,907,720.06
Titles, total	39,651,529.39	42,335,056.10	73,695,472.11
Sold by counties	24,638,095.00	26,213,077.50	5,782,244.50
Sold at State Office	11,913,921.39	12,769,300.60	2,463,131.61
GRATIS Counties	-	-	55,159,320.54
Non-GRATIS Counties	-	-	3,334,858.60
Tradeport	-	-	5,905,670.00
Penalties and Adjustments	3,099,513.00	3,352,678.00	1,050,246.86

*Net revenue amounts take into account refunds, commissions retained by county tag agents, and other accounting adjustments.

TABLE 8 - Number of Motor Vehicle Tags Sold by Major Category and Number of Titles Sold in Calendar Years 1997, 1998 and 1999

SOURCE OF REVENUE	1997	1998	1999
Titles Sold, Total Number	2,087,144	2,230,425	2,245,733
By counties	1,408,891	1,450,808	1,899,394
At State Office	678,253	779,617	346,339
License Tags Sold, Total Number	7,528,246	7,595,750	7,161,328
By counties	7,524,171	7,595,591	7,160,520
At State Office	4,075	169	808
Tags by Major Category			
Passenger cars, total	4,686,036	4,468,473	4,759,714
Motorcycles, total	82,248	86,962	88,564
Trucks, total	2,133,326	2,424,037	1,707,084
Trailers, total	609,101	611,606	601,861
Other Motor Vehicle Tags	17,535	4,672	4,105

Selected Tax Data by Type and/or County

TABLE 9 - Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities, Selected Years: 1900 - 1999

Year	State Rate (per \$1,000 value)	NET TAXABLE VALUES (in thousands of dollars)				
		Grand Total	Public Utilities	General Property (net of exemptions)		
				Total	Real Property	Personal Property
1900	5.26	432,324	45,169	387,555	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	0.25	3,031,875	423,707	2,608,168	1,560,867	,047,301
1970	0.25	9,148,718	1,157,333	7,991,385	6,945,928	1,045,457
1980	0.25	39,169,187	3,834,604	35,334,583	25,323,247	10,011,336
1985	0.25	63,362,425	5,825,500	57,536,925	41,107,746	16,429,179
1986	0.25	71,780,852	7,106,812	64,674,040	47,692,096	16,981,944
1987	0.25	81,907,907	7,958,817	73,949,090	53,201,039	20,748,051
1988	0.25	91,261,896	8,670,933	82,590,963	59,781,840	22,809,123
1989	0.25	93,595,282	7,326,170	86,269,112	63,399,420	22,869,692
1990	0.25	104,270,086	8,068,762	96,201,324	71,614,692	24,586,632
1991	0.25	111,543,823	8,270,111	103,273,712	78,093,075	25,180,637
1992	0.25	111,906,678	8,228,261	103,678,417	78,486,562	25,191,855
1993	0.25	119,497,207	9,035,698	110,461,509	82,546,475	27,915,034
1994	0.25	129,156,870	9,414,640	119,742,230	90,754,519	28,987,711
1995	0.25	136,273,000	9,555,413	126,717,587	95,051,240	31,666,347
1996	0.25	147,340,350	9,765,208	137,575,142	102,476,392	35,098,750
1997	0.25	157,172,367	9,859,786	147,312,581	109,638,628	37,673,953
1998	0.25	171,752,626	9,933,470	161,819,156	121,244,330	40,574,826
1999	0.25	186,945,231	9,909,392	177,035,839	134,944,874	42,090,965

**TABLE 10 - Summary of Net Property Tax Collections by Category, Fiscal Year Ended in 1999
(State taxes only, net of refunds and commissions)**

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	44,586,110.63
Public Utilities, Ad Valorem Tax -- Railroad Companies	2,826.03
Intangible Recording Fees	905,683.87
Intangible Property Tax	56.45
Interest and Other Property Tax Revenue	1,039,208.22
Public Service Commission (utility fees)	1,600,377.57
Total	48,134,262.77

Selected Tax Data by Type and/or County

**TABLE 11 - Values of General Property, Public Utilities Dollars
by Class of Property - 1999 and 2000**

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE 1999 TO 2000
	1999	2000	

General Property

Real Estate	124,826,704,062	138,530,832,885	13,704,128,823
Motor Vehicles	17,041,784,785	17,228,790,437	187,005,652
Other Personal Tangible Property	30,674,221,420	33,183,974,256	2,509,752,836
Total, Gross Value	172,542,710,267	188,943,597,578	16,400,887,311

Exemptions, Homestead, Agriculture and Freeport	10,723,554,120	11,907,758,864	1,184,204,744
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Total Net Taxable General Property	161,819,156,147	177,035,838,714	15,216,682,567
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Public Utilities - Gross (1) Market Value

Railroads	1,311,511,807	1,272,465,033	(39,046,774)
Telephones	6,757,309,552	8,145,290,295	1,387,980,743
Electric	15,034,163,850	14,695,847,278	(338,316,572)
Gas	1,060,360,825	1,076,147,917	15,787,092
Pipeline	594,820,571	619,996,505	25,175,934
Flight Equipment	1,399,797,726	1,381,749,755	(18,047,971)

Total Taxable Public Utilities (1)	26,157,964,331	27,191,496,783	1,033,532,452
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Grand Total Taxable Value (1)	187,977,120,478	204,227,335,497	16,250,215,019
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(1) Gross utility value includes pollution control and motor vehicles that are excluded from the net utility digest.
NOTE: Georgia Intangible Personal Property Tax Repealed Effective 1-1-96.

Selected Tax Data by Type and/or County

TABLE 12 - 1998 Personal Income Tax Data - 1998 Earnings - by County of Residents (in Millions)

COUNTY	1998 RESIDENT POPULA- TION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX 1987=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVERAGE PER RETURN		TOTAL	AVERAGE PER RETURN	
Appling	16,493	6,479	39	175,282,749	27,054	106,934,829	5,659,059	873	171
Atkinson	7,138	2,720	38	60,610,762	22,283	34,191,344	1,786,734	657	186
Bacon	10,375	3,781	36	98,520,481	26,057	59,953,860	3,209,233	849	181
Baker	3,673	1,376	37	30,813,329	22,393	17,698,244	916,910	666	174
Baldwin	41,968	15,807	38	496,964,642	31,440	305,270,848	16,714,570	1,057	169
Banks	12,798	5,706	45	164,426,429	28,816	99,802,649	5,341,876	936	306
Barrow	40,344	16,679	41	602,323,903	36,113	382,047,104	21,073,117	1,263	264
Bartow	71,929	30,919	43	1,058,296,242	34,228	673,263,212	36,856,121	1,192	236
Ben Hill	17,496	6,991	40	182,565,522	26,114	109,024,981	5,869,977	840	165
Berrien	16,353	5,808	36	155,205,784	26,723	95,019,818	5,110,845	880	171
Bibb	156,086	63,027	40	2,275,432,938	36,103	1,475,415,894	83,047,813	1,318	152
Bleckley	11,185	4,514	40	129,030,035	28,584	78,721,198	4,219,102	935	161
Brantley	13,571	4,970	37	130,649,914	26,288	76,192,918	4,026,278	810	233
Brooks	16,000	5,834	36	137,393,198	23,550	78,027,107	4,120,861	706	211
Bryan	23,482	8,669	37	316,279,804	36,484	201,714,341	11,073,346	1,277	296
Bulloch	50,614	16,902	33	538,815,679	31,879	337,352,276	18,710,706	1,107	216
Burke	22,854	8,099	35	208,061,496	25,690	122,555,622	6,443,107	796	167
Butts	17,837	6,978	39	215,091,458	30,824	129,331,746	7,115,387	1,020	205
Calhoun	5,053	2,148	43	50,405,632	23,466	28,296,046	1,492,423	695	159
Camden	47,443	12,741	27	375,705,809	29,488	233,785,321	12,476,130	979	272
Candler	9,078	3,445	38	83,342,140	24,192	48,029,110	2,527,661	734	189
Carroll	83,021	32,509	39	1,131,951,895	34,820	718,547,080	39,962,504	1,229	197
Catoosa	50,547	18,582	37	619,120,406	33,318	389,588,019	21,493,798	1,157	224
Charlton	9,442	2,863	30	75,855,303	26,495	45,558,560	2,397,246	837	179
Chatham	225,543	88,535	39	3,494,495,263	39,470	2,323,517,830	131,613,998	1,487	185
Chattahoochee	16,679	1,039	6	23,267,041	22,394	13,490,984	687,147	661	136
Chattooga	22,813	9,659	42	248,743,051	25,752	148,771,468	8,059,520	834	157
Cherokee	134,498	54,458	40	2,777,828,807	51,009	1,873,859,673	112,190,957	2,060	349
Clarke	90,630	35,583	39	1,263,674,067	35,513	818,064,818	46,641,102	1,311	187
Clay	3,453	1,286	37	29,912,075	23,260	17,613,924	932,013	725	216
Clayton	208,999	87,813	42	2,942,398,961	33,508	1,818,289,359	92,197,341	1,050	170
Clinch	6,660	2,302	35	60,466,584	26,267	35,475,164	4,190,408	1,820	167
Cobb	566,203	251,794	44	13,762,121,878	54,656	9,619,902,406	530,331,027	2,106	243
Coffee	34,298	13,245	39	371,939,209	28,081	228,491,998	12,411,179	937	205
Colquitt	40,156	15,265	38	410,960,600	26,922	253,342,391	13,627,967	893	178
Columbia	91,118	34,675	38	1,601,917,971	46,198	1,078,460,905	60,056,821	1,732	282
Cook	15,011	5,717	38	141,171,016	24,693	81,390,307	4,338,676	759	169
Coweta	85,028	33,929	40	1,713,120,567	50,491	1,221,565,282	59,179,897	1,744	357
Crawford	10,667	3,356	31	94,459,208	28,146	56,156,308	3,008,741	897	199
Crisp	20,725	7,938	38	206,760,216	26,047	122,041,838	6,570,594	828	169
Dade	15,058	4,945	33	144,997,286	29,322	91,005,442	4,892,883	989	222
Dawson	14,851	5,824	39	233,835,403	40,150	155,065,390	8,608,617	1,478	317
Decatur	27,035	9,781	36	264,556,334	27,048	160,282,336	8,599,527	879	175
DeKalb	593,850	272,362	46	11,468,433,186	42,107	7,509,920,053	425,422,570	1,562	188
Dodge	18,108	7,005	39	187,343,312	26,744	115,177,916	6,163,703	880	183
Dooly	10,388	4,418	43	107,696,593	24,377	63,326,835	3,359,648	760	191
Dougherty	95,309	37,271	39	1,170,209,171	31,397	737,582,621	40,871,640	1,097	148
Douglas	89,843	37,169	41	1,432,080,276	38,529	900,147,349	59,639,546	1,605	206
Early	12,197	4,483	37	116,665,385	26,024	71,283,051	3,807,102	849	159
Echols	2,401	714	30	17,766,660	24,883	9,918,676	538,581	754	211
Effingham	36,483	13,661	37	490,038,452	35,871	308,982,358	16,965,144	1,242	289
Elbert	19,335	8,157	42	228,094,555	27,963	142,211,756	7,701,373	944	168
Emanuel	21,023	8,602	41	199,881,228	23,237	112,668,843	5,905,321	687	165
Evans	9,949	3,691	37	98,274,189	26,625	59,301,772	3,222,717	873	179
Fannin	18,622	7,349	39	187,342,638	25,492	110,142,591	5,799,769	789	202

Selected Tax Data by Type and/or County

TABLE 12 - 1998 Personal Income Tax Data - 1998 Earnings - by County of Residents (in Millions)

COUNTY	1998 RESIDENT POPULA- TION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX 1987=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVERAGE PER RETURN		TOTAL	AVERAGE PER RETURN	
Fayette	88,609	37,404	42	2,300,425,579	61,502	1,502,606,360	85,727,323	2,292	316
Floyd	85,185	36,651	43	1,246,301,381	34,005	792,070,077	43,687,503	1,192	172
Forsyth	86,130	32,888	38	2,113,380,238	64,260	1,403,247,578	86,022,300	2,616	541
Franklin	19,080	8,610	45	221,715,975	25,751	133,500,322	7,239,640	841	182
Fulton	739,367	328,936	44	21,299,678,186	64,753	16,172,139,543	928,482,186	2,823	247
Gilmer	18,672	8,326	45	248,276,437	29,819	154,908,969	8,434,793	1,013	260
Glascocok	2,512	995	40	25,664,670	25,794	15,236,168	810,509	815	158
Glynn	67,320	27,854	41	1,093,495,993	39,258	722,802,993	40,737,655	1,463	195
Gordon	41,052	17,949	44	618,710,228	34,470	411,896,071	22,866,104	1,274	208
Grady	21,501	8,171	38	209,523,178	25,642	122,359,382	6,490,537	794	188
Greene	13,651	5,706	42	216,172,415	37,885	144,286,412	8,110,059	1,421	267
Gwinnett	522,095	228,249	44	11,370,953,917	49,818	7,603,733,819	435,664,078	1,909	288
Habersham	31,858	13,546	43	423,756,206	31,283	265,635,587	14,411,717	1,064	194
Hall	119,210	53,784	45	2,180,680,126	40,545	1,827,460,159	84,038,553	1,563	238
Hancock	9,134	3,569	39	76,549,060	21,448	40,097,958	2,055,828	576	167
Haralson	24,653	9,695	39	278,579,300	28,734	168,769,948	9,200,302	949	180
Harris	22,315	9,570	43	393,967,110	41,167	257,881,682	14,285,525	1,493	293
Hart	21,833	9,008	41	248,564,225	27,594	152,135,088	8,290,209	920	187
Heard	10,082	3,718	37	101,883,062	27,403	60,494,083	3,190,821	858	647
Henry	104,667	45,708	44	1,998,713,782	43,728	1,265,228,716	70,760,943	1,548	356
Houston	105,808	42,934	41	1,499,393,702	34,923	952,501,005	52,721,035	1,228	193
Irwin	8,982	3,748	42	102,964,651	27,472	62,219,929	3,352,402	894	226
Jackson	37,641	15,841	42	501,951,614	31,687	308,144,646	17,021,275	1,075	232
Jasper	10,155	4,432	44	146,735,652	33,108	92,013,579	5,047,312	1,139	251
Jeff Davis	12,751	5,175	41	146,658,167	28,340	92,814,248	4,945,842	956	175
Jefferson	17,767	7,219	41	178,446,069	24,719	103,810,325	5,473,694	758	159
Jenkins	8,447	2,894	34	68,067,597	23,520	739,040,172	4,040,797	1,396	152
Johnson	8,316	3,007	36	74,049,315	24,626	43,555,939	2,319,154	771	152
Jones	23,020	8,467	37	303,948,105	35,898	195,465,062	10,805,162	1,276	214
Lamar	14,706	5,994	41	163,644,633	27,301	95,830,682	5,180,235	864	182
Lanier	6,986	2,422	35	63,418,855	26,184	37,668,216	2,003,801	827	217
Laurens	43,772	17,993	41	541,314,643	30,085	339,700,526	18,484,557	1,027	185
Lee	22,767	8,695	38	333,978,426	38,410	212,582,264	11,655,305	1,340	312
Liberty	59,162	14,127	24	345,037,895	24,424	203,815,984	10,659,035	755	244
Lincoln	8,276	3,227	39	86,470,315	26,796	52,192,423	2,771,098	859	190
Long	8,585	2,221	26	53,929,072	24,281	30,953,183	1,633,369	735	235
Lowndes	85,231	31,756	37	1,009,841,146	31,800	636,201,095	37,739,935	1,188	196
Lumpkin	18,981	7,501	40	241,734,157	32,227	153,499,559	8,469,585	1,129	279
Macon	13,244	4,479	34	109,564,946	24,462	63,700,035	3,409,298	761	146
Madison	24,312	10,150	42	294,503,584	29,015	180,278,401	9,787,589	964	196
Marion	6,712	2,073	31	55,728,929	26,883	33,530,936	1,776,356	857	184
McDuffie	21,770	8,491	39	247,641,070	29,165	151,416,313	8,167,923	962	179
McIntosh	10,018	3,752	37	96,830,960	25,808	57,322,867	3,053,990	814	190
Meriwether	23,112	8,906	39	230,584,737	25,891	136,465,247	7,298,500	820	170
Miller	6,409	2,325	36	62,817,542	27,018	38,038,708	2,032,165	874	163
Mitchell	21,176	8,556	40	205,843,999	24,058	120,425,847	6,378,724	746	179
Monroe	19,645	8,692	44	312,678,577	35,973	200,605,755	11,112,226	1,278	253
Montgomery	7,741	2,909	38	75,167,243	25,840	43,872,710	2,338,684	804	194
Morgan	15,091	6,136	41	294,107,376	47,931	215,408,543	12,323,159	2,008	307
Murray	32,682	13,270	41	397,275,791	29,938	249,961,957	13,938,280	1,050	205
Muscogee	182,752	68,697	38	2,348,822,018	34,191	1,510,608,770	83,505,202	1,216	175
Newton	57,847	23,017	40	803,665,690	34,916	500,233,363	37,120,462	1,613	227
Oconee	23,737	9,990	42	463,922,008	46,439	312,743,963	17,530,776	1,755	310
Oglethorpe	11,418	4,346	38	127,399,618	29,314	79,365,178	4,270,916	983	209
Paulding	73,534	27,848	38	1,113,062,355	39,969	707,145,494	38,839,293	1,395	358

Selected Tax Data by Type and/or County

TABLE 12 - 1998 Personal Income Tax Data - 1998 Earnings - by County of Residents (in Millions)

COUNTY	1998 RESIDENT POPULA- TION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX 1987=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVERAGE PER RETURN		TOTAL	AVERAGE PER RETURN	
Peach	24,462	9,937	41	304,229,496	30,616	184,832,081	10,172,077	1,024	190
Pickens	19,679	9,062	46	363,507,513	40,113	241,495,608	13,642,699	1,505	252
Pierce	15,794	5,787	37	164,045,113	28,347	101,969,003	5,491,119	949	211
Pike	12,645	5,342	42	175,938,707	32,935	108,892,088	5,948,149	1,113	234
Polk	36,308	14,743	41	409,288,544	27,762	250,643,747	13,483,063	915	160
Pulaski	8,401	3,694	44	102,411,227	27,724	62,329,148	3,348,066	906	181
Putnam	17,559	7,393	42	254,225,024	34,387	184,181,853	10,285,187	1,391	264
Quitman	2,486	689	28	15,235,848	22,113	8,817,205	441,206	640	215
Rabun	13,406	5,756	43	175,612,302	30,509	111,229,830	6,065,949	1,054	229
Randolph	7,881	2,707	34	61,402,660	22,683	35,168,072	1,853,274	685	150
Richmond	191,329	72,426	38	2,179,120,144	30,088	1,354,640,743	74,270,023	1,025	146
Rockdale	68,305	26,772	39	1,162,619,230	43,427	750,143,168	42,519,765	1,588	208
Schley	3,945	1,446	37	37,497,777	25,932	22,500,204	1,187,146	821	177
Screven	14,431	5,636	39	145,474,048	25,812	85,759,458	4,528,606	804	168
Seminole	9,788	3,412	35	88,599,163	25,967	52,892,443	2,796,352	820	168
Spalding	57,626	23,732	41	734,985,223	30,970	448,269,535	24,728,006	1,042	165
Stephens	25,421	10,646	42	298,042,598	27,996	182,055,959	9,812,471	922	165
Stewart	5,468	1,951	36	43,903,084	22,503	25,316,212	1,329,538	681	158
Sumter	31,324	11,778	38	368,758,185	31,309	232,078,635	12,881,288	1,094	181
Talbot	6,935	2,929	42	72,823,436	24,863	41,770,908	2,210,026	755	200
Taliaferro	1,908	702	37	15,281,364	21,768	8,589,231	442,679	631	149
Tattnall	18,975	6,654	35	165,406,048	24,858	95,951,787	5,128,248	771	169
Taylor	8,306	3,328	40	83,408,518	25,063	48,418,183	2,580,591	775	168
Telfair	11,558	4,448	38	101,513,420	22,822	59,592,495	3,076,219	692	150
Terrell	11,146	4,151	37	101,568,708	24,468	59,403,561	3,128,741	754	160
Thomas	42,953	15,966	37	510,827,604	31,995	325,415,558	17,949,428	1,124	173
Tift	36,673	14,758	40	441,523,198	29,918	275,188,675	15,029,170	1,018	177
Toombs	25,828	9,631	37	267,886,739	27,815	163,521,386	8,810,932	915	161
Towns	8,529	3,434	40	100,860,538	29,371	60,833,047	3,247,699	946	257
Treutlen	6,003	2,167	36	50,723,205	23,407	28,812,120	1,481,219	684	164
Troup	58,783	23,130	39	791,127,909	34,204	811,300,174	36,059,977	1,559	174
Turner	9,160	3,500	38	77,053,865	22,015	43,968,372	2,274,085	650	153
Twiggs	10,126	3,936	39	101,643,275	25,824	60,127,857	3,177,638	807	189
Union	16,519	6,220	38	180,635,335	29,041	110,621,322	5,930,983	954	273
Upson	27,075	11,162	41	305,817,239	27,398	184,733,836	9,995,308	895	160
Walker	63,082	23,131	37	695,357,321	30,062	432,490,148	23,713,126	1,025	168
Walton	54,485	20,942	38	777,007,702	37,103	491,614,812	27,173,556	1,298	261
Ware	35,364	13,131	37	366,934,731	27,944	223,103,579	12,134,549	924	147
Warren	6,059	2,459	41	57,906,374	23,549	32,958,332	1,729,695	703	168
Washington	20,033	7,600	38	250,995,779	33,026	160,927,530	8,922,884	1,174	185
Wayne	25,437	8,854	35	254,230,720	28,714	155,271,055	8,350,052	943	172
Webster	2,193	897	41	28,825,049	32,135	19,566,674	1,083,620	1,208	244
Wheeler	4,875	1,812	37	41,591,453	22,953	23,908,337	1,241,947	685	168
White	17,457	7,726	44	232,749,434	30,125	143,317,825	7,748,825	1,003	250
Whitfield	82,039	36,570	45	1,560,628,180	42,675	1,083,801,786	62,316,385	1,704	208
Wilcox	7,365	2,710	37	62,650,866	23,118	35,450,237	1,860,107	686	159
Wilkes	10,568	4,394	42	124,762,420	28,394	78,241,104	4,211,930	959	156
Wilkinson	10,838	3,950	36	114,689,681	29,035	70,383,516	3,773,565	955	141
Worth	22,485	8,551	38	238,390,675	27,879	145,719,089	7,839,927	917	212
Other		204,122		2,676,760,355	13,114	4,831,134,873	231,689,484	1,135	201
TOTAL	7,642,207	3,337,074	44	132,507,265,284	39,708	93,022,750,011	5,125,990,633	1,536	220

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 1999

COUNTY	ASSESSED VALUE (\$1,000's) (1)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD – CALENDAR YEAR					
	GENERAL PROPERTY		NET PUBLIC UTILITY	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
	GROSS	NET							
Appling	252,487	234,248	352,379	8,897	7,716	2,714	207	1	19,535
Atkinson	104,644	99,139	5,500	3,994	2,127	793	34	0	6,948
Bacon	144,581	136,466	9,411	3,190	3,188	971	76	0	7,425
Baker	97,813	92,481	5,829	2,527	969	434	33	1	3,964
Baldwin	526,256	487,883	41,465	23,488	6,892	3,408	348	13	34,149
Banks	404,544	352,017	14,836	7,859	5,402	2,287	188	12	15,748
Barrow	881,612	772,678	31,018	33,487	11,770	5,635	880	35	51,807
Bartow	1,719,464	1,662,580	192,591	51,336	27,880	9,565	1,245	20	90,045
Ben Hill	278,602	245,903	12,007	7,305	6,417	1,775	166	8	15,671
Berrien	246,237	236,297	8,368	4,684	4,958	1,280	177	0	11,100
Bibb	3,097,823	2,838,518	125,444	80,869	18,283	8,310	1,123	65	108,650
Bleckley	175,775	163,556	9,120	6,568	2,313	1,263	96	6	10,246
Brantley	162,024	152,498	19,697	8,172	3,915	2,356	88	10	14,540
Brooks	232,883	213,641	10,408	8,939	3,824	1,555	111	5	14,434
Bryan	432,742	419,427	19,561	14,446	5,517	2,980	288	4	23,235
Bulloch	935,144	821,413	30,886	28,816	12,944	4,980	483	1	47,224
Burke	338,786	317,544	1,367,447	12,318	5,545	1,666	196	6	19,730
Butts	318,318	285,921	31,414	12,076	6,138	2,796	314	7	21,331
Calhoun	112,129	105,762	6,708	2,480	2,131	749	24	1	5,385
Camden	673,320	658,204	37,536	17,424	9,114	2,757	699	0	29,994
Candler	148,196	136,988	7,600	4,080	2,850	936	83	5	7,954
Carroll	1,704,901	1,525,924	66,951	55,041	25,481	8,749	1,071	33	90,375
Catoosa	964,282	923,641	21,028	31,096	14,877	3,660	821	17	50,471
Charlton	172,483	163,337	15,438	4,589	3,620	1,261	47	0	9,518
Chatham	5,810,555	5,433,311	196,777	142,612	29,898	12,271	1,828	159	186,769
Chattahoochee	35,728	34,511	2,055	6,846	1,701	410	173	13	9,143
Chattooga	411,436	387,681	16,361	14,522	7,690	2,242	197	2	24,653
Cherokee	3,444,800	3,185,140	96,925	91,898	33,333	16,432	2,865	84	144,612
Clarke	1,917,699	1,804,179	69,532	57,293	11,908	3,727	886	45	73,859
Clay	63,605	59,679	4,068	1,348	1,244	399	11	7	3,009
Clayton	5,083,306	4,761,962	569,809	176,320	41,617	11,882	2,373	349	232,541
Clinch	147,198	127,349	12,411	2,993	2,004	1,119	21	0	6,138
Cobb	17,330,951	16,446,868	403,129	346,023	80,680	27,899	7,164	339	462,105
Coffee	646,951	582,443	24,179	20,632	11,638	4,059	219	15	36,563
Colquitt	601,639	545,875	23,344	22,017	13,142	4,963	291	10	40,423

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 1999

COUNTY	ASSESSED VALUE (\$1,000's) (1)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD – CALENDAR YEAR					
	GENERAL PROPERTY		NET PUBLIC UTILITY	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
	GROSS	NET							
Columbia	1,955,275	1,833,696	46,648	49,800	23,829	2,127	1,370	58	77,184
Cook	250,236	232,808	10,747	4,641	4,393	1,349	70	6	10,459
Coweta	1,792,559	1,648,250	125,721	51,215	17,556	8,593	1,296	90	78,750
Crawford	150,739	142,622	9,397	6,652	3,157	1,451	119	6	11,385
Crisp	370,387	335,548	7,481	11,882	5,180	2,030	146	1	19,239
Dade	230,608	218,488	12,184	9,556	4,639	1,196	171	7	15,569
Dawson	637,275	590,054	14,145	12,341	6,826	2,775	460	0	22,402
Decatur	581,836	526,735	27,444	16,471	6,774	3,576	192	13	27,026
DeKalb	15,325,820	14,737,063	388,151	373,445	97,637	14,484	3,861	136	489,563
Dodge	222,813	196,135	13,352	9,946	4,925	1,965	105	10	16,952
Dooly	198,898	184,607	11,883	5,023	3,931	1,097	100	3	10,155
Dougherty	1,836,223	1,637,352	62,134	50,714	13,597	6,387	513	23	71,233
Douglas	1,864,020	1,757,585	90,152	55,745	24,994	8,898	1,450	56	91,143
Early	304,328	265,384	14,992	4,693	2,520	956	29	9	8,207
Echols	75,717	73,335	5,186	2,436	1,387	499	25	2	4,349
Effingham	604,614	566,734	118,571	22,487	8,775	5,604	511	2	37,380
Elbert	328,000	295,997	13,048	13,471	5,853	2,673	219	9	22,225
Emanuel	308,388	282,079	16,715	12,297	5,713	2,253	238	10	20,511
Evans	156,095	148,676	5,953	5,699	3,241	1,198	81	0	10,219
Fannin	422,698	386,664	10,863	10,812	8,424	2,555	278	7	22,077
Fayette	2,765,059	2,627,451	51,610	63,241	24,883	8,797	1,527	52	98,500
Floyd	1,790,506	1,673,016	364,636	43,613	20,512	5,347	749	42	70,264
Forsyth	3,553,909	3,332,812	51,668	66,182	25,052	13,147	2,325	65	106,771
Franklin	376,628	335,132	17,689	16,566	7,335	3,612	263	2	27,778
Fulton	27,557,888	26,640,825	1,110,800	412,210	115,003	16,014	5,220	651	549,098
Gilmer	493,108	458,913	18,979	16,731	7,652	2,748	505	7	27,644
Glascock	54,263	51,973	3,817	1,746	762	401	16	2	2,927
Glynn	2,204,921	2,107,333	73,114	44,071	11,456	6,379	861	36	62,804
Gordon	930,912	886,883	29,086	29,690	15,623	4,947	632	40	50,932
Grady	415,166	374,233	13,341	11,076	5,138	2,402	130	3	18,749
Greene	494,048	468,830	19,740	9,067	3,828	1,985	134	14	15,028
Gwinnett	17,278,748	15,875,782	288,893	384,533	92,259	38,089	8,220	325	523,426
Habersham	831,956	760,917	41,986	20,375	10,611	4,101	459	23	35,569
Hall	3,380,596	3,231,358	88,600	89,784	37,538	13,381	2,201	72	142,976
Hancock	145,856	136,061	36,069	4,674	1,461	492	30	2	6,660

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 1999

COUNTY	ASSESSED VALUE (\$1,000's) (1)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD – CALENDAR YEAR					
	GENERAL PROPERTY		NET PUBLIC UTILITY	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
	GROSS	NET							
Haralson	382,423	356,130	31,048	17,045	8,618	3,095	233	0	28,991
Harris	512,000	483,837	60,260	16,906	7,332	3,345	446	22	28,050
Hart	625,767	573,435	23,388	14,537	4,846	2,669	250	9	22,311
Heard	179,623	161,117	112,817	8,223	3,942	1,835	129	7	14,136
Henry	2,801,929	2,499,467	82,767	69,641	29,294	12,085	2,092	57	113,169
Houston	1,797,391	1,705,180	58,352	72,936	16,097	9,572	1,429	68	100,103
Irwin	156,914	141,364	10,975	4,581	3,651	1,084	76	1	9,393
Jackson	912,109	764,439	37,331	27,709	11,614	5,638	541	12	45,514
Jasper	260,082	221,951	28,807	8,179	3,428	2,040	191	4	13,843
Jeff Davis	246,647	227,969	11,948	6,853	3,852	1,678	55	0	12,438
Jefferson	340,416	305,048	22,230	10,835	4,469	2,094	138	6	17,542
Jenkins	110,747	103,036	11,388	4,275	2,080	740	42	1	7,138
Johnson	97,894	91,081	6,296	3,591	2,628	831	49	1	7,100
Jones	359,789	343,873	36,514	17,197	7,524	3,884	325	20	28,950
Lamar	258,746	230,621	14,544	10,840	4,883	2,150	248	4	18,125
Lanier	78,752	74,587	5,824	3,681	1,986	841	38	0	6,545
Laurens	854,381	809,475	32,907	25,292	13,017	4,235	406	11	42,961
Lee	436,049	410,496	14,702	8,565	4,406	2,243	192	0	15,406
Liberty	566,154	538,723	39,123	27,035	9,711	2,437	510	1	39,694
Lincoln	122,017	115,452	5,696	5,100	2,045	1,360	119	3	8,628
Long	106,440	101,694	9,779	4,176	1,678	1,004	85	0	6,943
Lowndes	1,813,128	1,700,559	64,824	49,638	16,556	7,208	885	25	74,312
Lumpkin	448,511	394,980	14,816	15,275	7,206	2,822	517	17	25,837
Macon	241,789	231,406	16,122	7,653	2,604	1,081	55	13	11,406
Madison	375,445	350,024	33,024	17,771	9,764	4,359	357	9	32,260
Marion	118,518	112,707	6,123	4,635	2,324	612	67	4	7,643
McDuffie	398,805	374,279	16,575	13,423	5,834	2,467	258	6	21,988
McIntosh	187,064	180,223	8,845	4,296	3,639	918	100	0	8,954
Meriwether	435,727	371,331	20,568	13,889	6,933	2,531	255	0	23,608
Miller	106,596	101,773	4,229	3,735	1,440	596	27	2	5,800
Mitchell	423,065	348,543	18,372	9,680	8,067	2,491	118	14	20,370
Monroe	406,179	388,367	442,143	13,934	7,074	3,212	400	19	24,639
Montgomery	98,676	91,995	6,892	3,751	1,935	888	20	3	6,597
Morgan	503,424	415,460	20,830	9,791	3,734	2,114	223	8	15,870
Murray	561,146	546,199	21,149	20,365	8,726	3,412	467	10	32,980

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 1999

COUNTY	ASSESSED VALUE (\$1,000's) (1)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD – CALENDAR YEAR					
	GENERAL PROPERTY		NET PUBLIC UTILITY	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
	GROSS	NET							
Muscogee	3,469,549	3,229,186	110,598	105,931	27,547	2,525	1,423	33	137,460
Newton	1,315,603	1,168,932	33,306	42,818	15,977	7,185	900	31	66,912
Oconee	711,307	638,882	18,349	17,758	6,165	3,204	284	12	27,423
Oglethorpe	227,326	217,030	12,032	8,737	4,187	2,350	112	0	15,386
Paulding	1,413,388	1,322,636	41,807	43,020	22,375	8,549	1,387	41	75,373
Peach	334,046	310,422	10,660	8,513	4,629	1,678	171	11	15,002
Pickens	578,831	552,014	20,752	12,958	6,276	2,141	405	7	21,788
Pierce	246,504	230,773	13,318	9,777	4,603	2,804	121	0	17,305
Pike	248,851	228,270	6,128	9,858	4,230	2,361	271	5	16,725
Polk	588,955	530,886	28,197	24,484	12,655	3,759	438	19	41,355
Pulaski	140,550	127,269	6,519	5,570	2,640	1,012	105	0	9,327
Putnam	523,474	484,862	105,076	12,709	5,600	3,646	287	9	22,252
Quitman	44,750	42,516	2,053	1,447	421	323	16	0	2,207
Rabun	669,147	641,507	190,688	7,561	6,484	1,936	406	20	16,407
Randolph	112,623	107,947	5,992	3,338	2,886	1,023	44	2	7,293
Richmond	3,534,888	3,314,748	132,181	100,909	28,929	9,060	1,340	82	140,321
Rockdale	1,705,205	1,598,336	66,326	41,843	12,646	6,642	1,079	33	62,243
Schley	56,268	49,874	2,426	2,204	912	457	18	2	3,593
Screven	214,163	195,007	15,303	7,493	4,222	1,600	81	0	13,396
Seminole	151,345	136,367	7,458	5,869	2,594	1,315	61	7	9,846
Spalding	1,076,527	977,523	25,585	38,232	12,927	4,841	638	14	56,653
Stephens	538,946	474,624	21,955	14,106	6,725	2,873	261	4	23,969
Stewart	82,775	78,522	7,979	2,188	1,335	345	18	3	3,889
Sumter	540,024	493,954	31,458	17,792	8,076	2,842	232	15	28,957
Talbot	116,150	100,829	8,127	4,194	2,596	755	63	5	7,613
Taliaferro	37,053	35,117	3,270	1,277	421	162	15	2	1,877
Tattnall	224,026	206,294	16,506	10,599	4,363	2,026	87	7	17,082
Taylor	126,378	119,702	10,698	5,288	2,436	1,003	91	0	8,819
Telfair	212,074	181,673	11,550	5,518	3,166	968	58	2	9,713
Terrell	174,544	159,644	7,717	5,986	2,218	1,121	39	9	9,373
Thomas	864,223	804,946	20,085	23,734	10,524	4,287	331	13	38,888
Tift	772,321	657,363	32,441	21,385	10,549	4,100	336	18	36,388
Toombs	385,942	332,274	20,120	15,375	7,422	2,799	162	1	25,759
Towns	318,297	307,790	7,975	5,049	3,820	1,368	212	6	10,455
Treutlen	62,020	56,970	4,931	2,733	1,519	463	31	1	4,747

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 1999

COUNTY	ASSESSED VALUE (\$1,000's) (1)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD – CALENDAR YEAR					
	GENERAL PROPERTY		NET PUBLIC UTILITY	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
	GROSS	NET							
Troup	1,336,661	1,214,721	35,572	34,884	15,672	5,475	572	21	56,624
Turner	171,610	145,186	9,800	3,644	3,500	918	58	0	8,120
Twiggs	206,516	199,584	11,247	5,350	2,861	1,093	85	6	9,395
Union	489,585	451,543	9,323	11,896	8,109	3,399	617	2	24,024
Upton	477,563	415,427	19,944	17,367	7,596	2,762	276	19	28,021
Walker	1,009,789	930,552	29,717	37,992	19,630	4,665	873	14	63,174
Walton	1,232,700	1,151,447	38,517	39,202	21,099	8,763	983	32	70,079
Ware	475,211	442,463	60,444	19,206	7,905	3,616	341	12	31,080
Warren	100,004	94,386	12,158	3,999	1,176	601	39	4	5,819
Washington	429,539	412,629	34,196	10,674	7,233	2,324	202	42	20,475
Wayne	511,406	487,803	28,772	10,975	7,874	3,467	190	6	22,512
Webster	53,624	50,623	3,132	1,317	901	226	5	1	2,450
Wheeler	90,764	88,575	7,170	3,504	1,781	749	24	3	6,061
White	509,691	465,570	18,407	16,179	7,535	3,488	424	15	27,642
Whitfield	2,157,907	2,118,480	53,695	54,051	29,184	8,824	1,229	84	93,372
Wilcox	119,427	110,456	6,738	3,035	3,028	774	40	3	6,881
Wilkes	238,800	216,555	9,810	6,836	3,176	1,465	112	5	11,594
Wilkinson	286,150	274,690	17,633	5,688	3,313	1,163	72	3	10,239
Worth	395,228	347,248	16,317	13,437	6,648	3,168	213	4	23,470
Other	0	0	0	122	657	29	0	0	808
STATE TOTAL	188,943,598	177,035,843	9,909,393	4,759,713	1,707,084	601,861	88,564	4,105	7,161,328

(1) Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes. As of 1990, property values no longer include motor vehicle values. Beginning in 1991, assessed value includes public utilities in general property

TABLE 14 - Three Economic Indicators by County With Rankings and Per Capita Amounts

COUNTY	1997 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1998 AUTOMOBILE REGISTRATION		1997 ADJ. GROSS INCOME REPORTED (GA Returns)		1998 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			NUMBER	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	AUTO REG.	INCOME REPORTED	NET DIGEST
Fulton	739,367	1	412,210	1	21,299,678	1	27,751,625	1	0.558	28,808	37,534
DeKalb	593,850	4	373,445	3	11,468,433	3	15,125,214	4	0.629	19,312	25,470
Cobb	566,203	2	346,023	4	13,762,122	2	16,849,997	2	0.611	24,306	29,760
Gwinnett	522,095	3	384,533	2	11,370,954	4	16,164,675	3	0.737	21,779	30,961
Chatham	225,543	5	142,612	6	3,494,495	5	5,630,088	5	0.632	15,494	24,962
Clayton	208,999	6	176,320	5	2,942,399	6	5,331,771	6	0.844	14,079	25,511
Richmond	191,329	9	100,909	8	2,179,120	12	3,446,929	7	0.527	11,389	18,016
Muscogee	182,752	7	105,931	7	2,348,822	8	3,339,784	9	0.580	12,853	18,275
Bibb	156,086	11	80,869	11	2,275,433	10	2,963,962	12	0.518	14,578	18,989
Cherokee	134,498	8	91,898	9	2,777,829	7	3,282,065	11	0.683	20,653	24,402
Hall	119,210	10	89,784	10	2,180,680	11	3,319,958	10	0.753	18,293	27,850
Houston	105,808	16	72,936	12	1,499,394	18	1,763,532	24	0.689	14,171	16,667
Henry	104,667	14	69,641	13	1,998,714	14	2,582,234	14	0.665	19,096	24,671
Dougherty	95,309	24	50,714	22	1,170,209	22	1,699,486	25	0.532	12,278	17,831
Columbia	91,118	18	49,800	23	1,601,918	16	1,880,344	18	0.547	17,581	20,636
Clarke	90,630	17	57,293	16	1,263,674	20	1,873,711	19	0.632	13,943	20,674
Douglas	89,843	19	55,745	17	1,432,080	19	1,847,737	21	0.620	15,940	20,566
Fayette	88,609	13	63,241	15	2,300,426	9	2,679,061	13	0.714	25,962	30,235
Forsyth	86,130	12	66,182	14	2,113,380	13	3,384,480	8	0.768	24,537	39,295
Lowndes	85,231	26	49,638	24	1,009,841	28	1,765,383	23	0.582	11,848	20,713
Floyd	85,185	21	43,613	26	1,246,301	21	2,037,652	17	0.512	14,631	23,920
Coweta	85,028	20	51,215	21	1,713,121	15	1,773,971	22	0.602	20,148	20,863
Carroll	83,021	25	55,041	18	1,131,952	24	1,592,875	28	0.663	13,635	19,186
Whitfield	82,039	15	54,051	19	1,560,628	17	2,172,175	16	0.659	19,023	26,477
Paulding	73,534	28	43,020	27	1,113,062	25	1,364,443	29	0.585	15,137	18,555
Bartow	71,929	23	51,336	20	1,058,296	27	1,855,171	20	0.714	14,713	25,792
Rockdale	68,305	27	41,843	29	1,162,619	23	1,664,662	27	0.613	17,021	24,371
Glynn	67,320	22	44,071	25	1,093,496	26	2,180,447	15	0.655	16,243	32,389
Walker	63,082	33	37,992	32	695,357	33	960,269	34	0.602	11,023	15,223
Liberty	59,162	49	27,035	39	345,038	55	577,846	54	0.457	5,832	9,767

TABLE 14 - Three Economic Indicators by County With Rankings and Per Capita Amounts

COUNTY	1997 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1998 AUTOMOBILE REGISTRATION		1997 ADJ. GROSS INCOME REPORTED (GA Returns)		1998 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			NUMBER	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	AUTO REG.	INCOME REPORTED	NET DIGEST
Troup	58,783	30	34,884	33	791,128	30	1,250,293	30	0.593	13,458	21,270
Newton	57,847	29	42,818	28	803,666	29	1,202,238	31	0.740	13,893	20,783
Spalding	57,626	32	38,232	31	734,985	32	1,003,108	33	0.663	12,754	17,407
Walton	54,485	31	39,202	30	777,008	31	1,189,964	32	0.719	14,261	21,840
Bulloch	50,614	37	28,816	37	538,816	38	852,299	37	0.569	10,646	16,839
Catoosa	50,547	34	31,096	35	619,120	34	944,669	35	0.615	12,248	18,689
Camden	47,443	50	17,424	54	375,706	50	695,740	45	0.367	7,919	14,665
Laurens	43,772	38	25,292	40	541,315	37	842,382	38	0.578	12,367	19,245
Thomas	42,953	40	23,734	42	510,828	39	825,031	41	0.553	11,893	19,208
Baldwin	41,968	45	23,488	43	496,965	41	529,348	61	0.560	11,842	12,613
Gordon	41,052	35	29,690	36	618,710	35	915,969	36	0.723	15,071	22,312
Barrow	40,344	36	33,487	34	602,324	36	803,696	42	0.830	14,930	19,921
Colquitt	40,156	48	22,017	45	410,961	46	569,219	56	0.548	10,234	14,175
Jackson	37,641	39	27,709	38	501,952	40	801,770	44	0.736	13,335	21,300
Tift	36,673	43	21,385	46	441,523	44	689,804	46	0.583	12,039	18,810
Effingham	36,483	41	22,487	44	490,038	42	685,305	47	0.616	13,432	18,784
Polk	36,308	46	24,484	41	409,289	47	559,083	58	0.674	11,273	15,398
Ware	35,364	55	19,206	50	366,935	53	502,907	64	0.543	10,376	14,221
Coffee	34,298	47	20,632	47	371,939	51	606,622	49	0.602	10,844	17,687
Murray	32,682	51	20,365	49	397,276	48	567,348	57	0.623	12,156	17,360
Habersham	31,858	42	20,375	48	423,756	45	802,903	43	0.640	13,301	25,203
Sumter	31,324	52	17,792	51	368,758	52	525,412	62	0.568	11,772	16,773
Upson	27,075	58	17,367	55	305,817	59	435,371	73	0.641	11,295	16,080
Decatur	27,035	57	16,471	61	264,556	67	554,179	59	0.609	9,786	20,499
Toombs	25,828	73	15,375	63	267,887	66	352,394	88	0.595	10,372	13,644
Wayne	25,437	72	10,975	83	254,231	68	516,575	63	0.431	9,995	20,308
Stephens	25,421	62	14,106	68	298,043	62	496,579	65	0.555	11,724	19,534
Haralson	24,653	68	17,045	57	278,579	65	387,178	81	0.691	11,300	15,705
Peach	24,462	87	8,513	100	304,229	60	321,082	91	0.348	12,437	13,126
Madison	24,312	64	17,771	52	294,504	63	383,048	82	0.731	12,114	15,756

TABLE 14 - Three Economic Indicators by County With Rankings and Per Capita Amounts

COUNTY	1997 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1998 AUTOMOBILE REGISTRATION		1997 ADJ. GROSS INCOME REPORTED (GA Returns)		1998 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			NUMBER	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	AUTO REG.	INCOME REPORTED	NET DIGEST
Oconee	23,737	44	17,758	53	463,922	43	657,231	48	0.748	19,544	27,688
Bryan	23,482	61	14,446	67	316,280	57	438,988	71	0.615	13,469	18,695
Meriwether	23,112	75	13,889	70	230,585	79	391,899	78	0.601	9,977	16,957
Jones	23,020	66	17,197	56	303,948	61	380,387	83	0.747	13,204	16,524
Burke	22,854	59	12,318	77	208,061	85	1,684,991	26	0.539	9,104	73,728
Chattoga	22,813	70	14,522	66	248,743	71	404,042	76	0.637	10,904	17,711
Lee	22,767	79	8,565	99	333,978	56	425,198	74	0.376	14,669	18,676
Worth	22,485	80	13,437	72	238,391	76	363,565	86	0.598	10,602	16,169
Harris	22,315	53	16,906	58	393,967	49	544,097	60	0.758	17,655	24,383
Hart	21,833	60	14,537	65	248,564	72	596,823	51	0.666	11,385	27,336
McDuffie	21,770	74	13,423	73	247,641	74	390,854	79	0.617	11,375	17,954
Grady	21,501	86	11,076	82	209,523	84	387,574	80	0.515	9,745	18,026
Mitchell	21,176	92	9,680	93	205,844	87	366,915	84	0.457	9,721	17,327
Emanuel	21,023	91	12,297	78	199,881	88	298,794	95	0.585	9,508	14,213
Crisp	20,725	90	11,882	81	206,760	86	343,029	89	0.573	9,976	16,551
Washington	20,033	77	10,674	87	250,996	70	446,825	70	0.533	12,529	22,304
Pickens	19,679	56	12,958	74	363,508	54	572,766	55	0.658	18,472	29,105
Monroe	19,645	54	13,934	69	312,679	58	830,510	40	0.709	15,916	42,276
Elbert	19,335	84	13,471	71	228,095	80	309,045	94	0.697	11,797	15,984
Franklin	19,080	78	16,566	60	221,716	81	352,821	87	0.868	11,620	18,492
Lumpkin	18,981	71	15,275	64	241,734	75	409,796	75	0.805	12,736	21,590
Tattnall	18,975	99	10,599	88	165,406	97	222,800	112	0.559	8,717	11,742
Gilmer	18,672	65	16,731	59	248,276	73	477,892	68	0.896	13,297	25,594
Fannin	18,622	88	10,812	86	187,343	90	397,527	77	0.581	10,060	21,347
Dodge	18,108	97	9,946	89	187,343	89	209,487	115	0.549	10,346	11,569
Butts	17,837	89	12,076	79	215,091	83	317,335	92	0.677	12,059	17,791
Jefferson	17,767	93	10,835	85	178,446	93	327,278	90	0.610	10,044	18,421
Putnam	17,559	63	12,709	75	254,225	69	589,938	52	0.724	14,478	33,597
Ben Hill	17,496	100	7,305	108	182,566	91	257,910	99	0.418	10,435	14,741
White	17,457	69	16,179	62	232,749	78	483,977	67	0.927	13,333	27,724

Selected Tax Data by Type and/or County

TABLE 14 - Three Economic Indicators by County With Rankings and Per Capita Amounts

COUNTY	1997 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1998 AUTOMOBILE REGISTRATION		1997 ADJ. GROSS INCOME REPORTED (GA Returns)		1998 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			NUMBER	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	AUTO REG.	INCOME REPORTED	NET DIGEST
Chattahoochee	16,679	145	6,846	110	23,267	156	36,566	159	0.410	1,395	2,192
Union	16,519	82	11,896	80	180,635	92	460,866	69	0.720	10,935	27,899
Appling	16,493	85	8,897	97	175,283	96	586,627	53	0.539	10,628	35,568
Berrien	16,353	110	4,684	126	155,206	101	244,665	103	0.286	9,491	14,961
Brooks	16,000	103	8,939	96	137,393	107	224,049	111	0.559	8,587	14,003
Pierce	15,794	98	9,777	92	164,045	99	244,091	104	0.619	10,387	15,455
Morgan	15,091	76	9,791	91	294,107	64	436,290	72	0.649	19,489	28,911
Dade	15,058	102	9,556	94	144,997	105	230,672	108	0.635	9,629	15,319
Cook	15,011	115	4,641	128	141,171	106	243,555	105	0.309	9,405	16,225
Dawson	14,851	67	12,341	76	233,835	77	604,199	50	0.831	15,745	40,684
Lamar	14,706	94	10,840	84	163,645	100	245,165	102	0.737	11,128	16,671
Screven	14,431	108	7,493	107	145,474	104	210,310	114	0.519	10,081	14,573
Greene	13,651	83	9,067	95	216,172	82	488,570	66	0.664	15,836	35,790
Brantley	13,571	111	8,172	103	130,650	108	172,195	121	0.602	9,627	12,688
Rabun	13,406	81	7,561	106	175,612	95	832,195	39	0.564	13,100	62,076
Macon	13,244	107	7,653	105	109,565	114	247,528	101	0.578	8,273	18,690
Banks	12,798	95	7,859	104	164,426	98	366,853	85	0.614	12,848	28,665
Jeff Davis	12,751	106	6,853	109	146,658	103	239,917	106	0.537	11,502	18,816
Pike	12,645	96	9,858	90	175,939	94	234,398	107	0.780	13,914	18,537
Early	12,197	113	4,693	125	116,665	112	280,376	97	0.385	9,565	22,987
Telfair	11,558	119	5,518	119	101,513	121	193,223	117	0.477	8,783	16,718
Oglethorpe	11,418	105	8,737	98	127,400	110	229,062	109	0.765	11,158	20,061
Bleckley	11,185	116	6,568	113	129,030	109	172,676	120	0.587	11,536	15,438
Terrell	11,146	120	5,986	114	101,569	120	167,361	123	0.537	9,113	15,015
Wilkinson	10,838	109	5,688	117	114,690	113	292,323	96	0.525	10,582	26,972
Crawford	10,667	121	6,652	112	94,459	126	152,019	127	0.624	8,855	14,251
Wilkes	10,568	112	6,836	111	124,762	111	226,365	110	0.647	11,806	21,420
Dooly	10,388	118	5,023	124	107,697	115	196,490	116	0.484	10,367	18,915
Bacon	10,375	132	3,190	146	98,520	123	145,877	128	0.307	9,496	14,060
Jasper	10,155	101	8,179	102	146,736	102	250,758	100	0.805	14,450	24,693

TABLE 14 - Three Economic Indicators by County With Rankings and Per Capita Amounts

COUNTY	1997 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1998 AUTOMOBILE REGISTRATION		1997 ADJ. GROSS INCOME REPORTED (GA Returns)		1998 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			NUMBER	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	AUTO REG.	INCOME REPORTED	NET DIGEST
Twiggs	10,126	117	5,350	120	101,643	119	210,831	113	0.528	10,038	20,821
Heard	10,082	104	8,223	101	101,883	118	273,934	98	0.816	10,105	27,171
McIntosh	10,018	126	4,296	132	96,831	125	189,068	118	0.429	9,666	18,873
Evans	9,949	122	5,699	116	98,274	124	154,629	125	0.573	9,878	15,542
Seminole	9,788	124	5,869	115	88,599	127	143,825	130	0.600	9,052	14,694
Charlton	9,442	128	4,589	130	75,855	133	178,775	119	0.486	8,034	18,934
Turner	9,160	133	3,644	142	77,054	131	154,986	124	0.398	8,412	16,920
Hancock	9,134	127	4,674	127	76,549	132	172,130	122	0.512	8,381	18,845
Candler	9,078	131	4,080	136	83,342	130	144,588	129	0.449	9,181	15,927
Irwin	8,982	125	4,581	131	102,965	116	152,339	126	0.510	11,463	16,960
Long	8,585	138	4,176	135	53,929	146	111,473	140	0.486	6,282	12,985
Towns	8,529	114	5,049	123	100,861	122	315,765	93	0.592	11,826	37,023
Jenkins	8,447	134	4,275	133	68,068	137	114,424	137	0.506	8,058	13,546
Pulaski	8,401	123	5,570	118	102,411	117	133,788	132	0.663	12,190	15,925
Johnson	8,316	146	3,591	143	74,049	135	97,377	147	0.432	8,904	11,710
Taylor	8,306	129	5,288	121	83,409	129	130,400	133	0.637	10,042	15,699
Lincoln	8,276	130	5,100	122	86,470	128	121,148	134	0.616	10,448	14,638
Randolph	7,881	144	3,338	145	61,403	141	113,939	138	0.424	7,791	14,457
Montgomery	7,741	137	3,751	139	75,167	134	98,887	145	0.485	9,710	12,774
Wilcox	7,365	142	3,035	147	62,651	140	117,194	136	0.412	8,507	15,912
Atkinson	7,138	143	3,994	138	60,611	142	104,639	144	0.559	8,491	14,659
Lanier	6,986	147	3,681	141	63,419	138	80,411	150	0.527	9,078	11,510
Talbot	6,935	136	4,194	134	72,823	136	108,956	141	0.605	10,501	15,711
Marion	6,712	135	4,635	129	55,729	145	118,830	135	0.691	8,303	17,704
Clinch	6,660	139	2,993	148	60,467	143	139,760	131	0.449	9,079	20,985
Miller	6,409	140	3,735	140	62,818	139	106,002	143	0.583	9,801	16,540
Warren	6,059	141	3,999	137	57,906	144	106,544	142	0.660	9,557	17,584
Treutlen	6,003	151	2,733	149	50,723	147	61,901	153	0.455	8,450	10,312
Stewart	5,468	152	2,188	154	43,903	149	86,501	149	0.400	8,029	15,819
Calhoun	5,053	148	2,480	151	50,406	148	112,470	139	0.491	9,975	22,258

TABLE 14 - Three Economic Indicators by County With Rankings and Per Capita Amounts

COUNTY	1997 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1998 AUTOMOBILE REGISTRATION		1997 ADJ. GROSS INCOME REPORTED (GA Returns)		1998 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			NUMBER	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	AUTO REG.	INCOME REPORTED	NET DIGEST
Wheeler	4,875	149	3,504	144	41,591	150	95,745	148	0.719	8,532	19,640
Schley	3,945	154	2,204	153	37,498	151	52,300	156	0.559	9,505	13,257
Baker	3,673	150	2,527	150	30,813	152	98,310	146	0.688	8,389	26,766
Clay	3,453	155	1,348	157	29,912	153	63,747	152	0.390	8,663	18,461
GlascocK	2,512	156	1,746	155	25,665	155	55,790	154	0.695	10,217	22,209
Quitman	2,486	158	1,447	156	15,236	159	44,569	157	0.582	6,129	17,928
Echols	2,401	153	2,436	152	17,767	157	78,521	151	1.015	7,400	32,703
Webster	2,193	157	1,317	158	28,825	154	53,755	155	0.600	13,144	24,512
Taliaferro	1,908	159	1,277	159	15,281	158	38,387	158	0.669	8,009	20,119
Other	0		122		2,676,760		0				
TOTAL	<u>7,642,207</u>		<u>4,759,713</u>		<u>132,507,265</u>		<u>186,945,236</u>		<u>0.623</u>	<u>17,339</u>	<u>24,462</u>

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER PER 1998 CENSUS ESTIMATES

Selected Tax Data by Type and/or County

TABLE 15 - Corporation Income Tax Returns by Taxable Income Class - 1998 Tax Year Returns

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
\$1 TO 5,000	3,487	5.93	\$6,085,531.00	0.15
\$5,001 TO 10,000	1,248	2.12	\$9,070,461.00	0.22
\$10,001 TO 25,000	1,795	3.05	\$29,695,936.00	0.73
\$25,001 TO 50,000	1,371	2.33	\$49,987,143.00	1.23
\$50,001 TO 100,000	1,068	1.82	\$75,128,913.00	1.85
\$100,001 TO 250,000	665	1.13	\$100,751,632.00	2.49
\$250,001 TO 500,000	257	0.44	\$90,017,398.00	2.22
\$500,001 TO 1,000,000	201	0.34	\$140,383,252.00	3.47
\$1,000,001 AND OVER	281	0.48	\$3,549,611,081.00	87.63
NONE (NO TAXABLE INCOME)	48,395	82.35	0	
ALL DOMESTIC	58,768	100.00	4,050,731,347.00	100.00
FOREIGN CORPORATIONS				
\$1 TO 5,000	4,009	9.12	\$7,289,477.00	0.12
\$5,001 TO 10,000	1,698	3.86	\$12,529,277.00	0.21
\$10,001 TO 25,000	2,845	6.47	\$47,522,997.00	0.78
\$25,001 TO 50,000	2,516	5.72	\$91,593,037.00	1.50
\$50,001 TO 100,000	2,179	4.96	\$154,011,695.00	2.52
\$100,001 TO 250,000	1,873	4.26	\$298,579,342.00	4.89
\$250,001 TO 500,000	992	2.26	\$351,829,539.00	5.76
\$500,001 TO 1,000,000	695	1.58	\$491,722,550.00	8.05
\$1,000,001 AND OVER	946	2.15	\$4,653,276,491.00	76.18
NONE (NO TAXABLE INCOME)	26,220	59.63	0	
ALL FOREIGN	43,973	100.00	6,108,354,405.00	100.00
ALL CORPORATIONS				
\$1 TO 5,000	7,496	7.30	13,375,008	0.13
\$5,001 TO 10,000	2,946	2.87	21,599,738	0.21
\$10,001 TO 25,000	4,640	4.52	77,218,933	0.76
\$25,001 TO 50,000	3,887	3.78	141,580,180	1.39
\$50,001 TO 100,000	3,247	3.16	229,140,608	2.26
\$100,001 TO 250,000	2,538	2.47	399,330,974	3.93
\$250,001 TO 500,000	1,249	1.22	441,846,937	4.35
\$500,001 TO 1,000,000	896	0.87	632,105,802	6.22
\$1,000,001 AND OVER	1,227	1.19	8,202,887,572	80.74
NONE (NO TAXABLE INCOME)	74,615	72.62	0	
ALL CLASSES	102,741	100.00	10,159,085,752	100.00

(Note: Figures reflect returns processed as of the date of this report.)

Selected Tax Data by Type and/or County

TABLE 16 - 1999 Millage Rates by County - Alphabetically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	25.32	Evans	18.00	Newton	32.11
Atkinson	28.71	Fannin	19.55	Oconee	25.35
Bacon	25.50	Fayette	32.74	Oglethorpe	18.49
Baker	26.37	Floyd	35.33	Paulding	26.44
Baldwin	29.42	Forsyth	20.33	Peach	30.36
Banks	19.45	Franklin	22.38	Pickens	24.53
Barrow	28.35	Fulton	39.21	Pierce	21.47
Bartow	25.68	Gilmer	17.84	Pike	19.72
Ben Hill	32.50	Glascocok	27.76	Polk	25.63
Berrien	23.75	Glynn	24.89	Pulaski	28.24
Bibb	36.45	Gordon	25.13	Putnam	21.69
Bleckley	21.42	Grady	20.57	Quitman	30.29
Brantley	31.06	Greene	20.65	Rabun	14.94
Brooks	24.60	Gwinnett	32.00	Randolph	26.54
Bryan	24.20	Habersham	18.64	Richmond	27.35
Bulloch	20.25	Hall	22.87	Rockdale	35.92
Burke	19.05	Hancock	47.77	Schley	31.38
Butts	34.58	Haralson	23.11	Screven	28.17
Calhoun	19.09	Harris	22.98	Seminole	25.52
Camden	29.73	Hart	20.41	Spalding	30.80
Candler	23.37	Heard	22.25	Stephens	22.36
Carroll	22.40	Henry	35.79	Stewart	24.63
Catoosa	15.73	Houston	22.04	Sumter	24.39
Charlton	30.41	Irwin	28.79	Talbot	31.66
Chatham	36.84	Jackson	26.96	Taliaferro	31.72
Chattahoochee	12.55	Jasper	31.54	Tattnall	29.23
Chattooga	17.53	Jeff Davis	20.39	Taylor	20.30
Cherokee	28.79	Jefferson	23.00	Telfair	20.36
Clarke	32.45	Jenkins	24.86	Terrell	27.80
Clay	25.67	Johnson	27.45	Thomas	19.28
Clayton	22.45	Jones	21.78	Tift	22.73
Clinch	29.93	Lamar	24.94	Toombs	21.51
Cobb	26.25	Lanier	26.14	Towns	10.00
Coffee	22.57	Laurens	19.63	Treutlen	26.92
Colquitt	22.93	Lee	29.58	Troup	26.61
Columbia	25.21	Liberty	33.82	Turner	26.13
Cook	21.75	Lincoln	29.59	Twiggs	31.20
Coweta	27.90	Long	32.13	Union	13.36
Crawford	33.25	Lowndes	21.73	Upson	27.17
Crisp	30.07	Lumpkin	25.75	Walker	16.23
Dade	19.68	Macon	26.44	Walton	29.11
Dawson	18.94	Madison	21.37	Ware	29.78
Decatur	22.35	Marion	20.96	Warren	25.62
DeKalb	37.66	McDuffie	19.85	Washington	28.95
Dodge	23.00	McIntosh	25.75	Wayne	26.20
Dooly	30.05	Meriwether	27.00	Webster	23.90
Dougherty	38.60	Miller	33.09	Wheeler	18.92
Douglas	27.58	Mitchell	25.36	White	19.48
Early	19.66	Monroe	19.07	Whitfield	20.60
Echols	25.48	Montgomery	22.58	Wilcox	26.61
Effingham	26.87	Morgan	25.97	Wilkes	24.45
Elbert	23.88	Murray	20.30	Wilkinson	25.17
Emanuel	24.01	Muscogee	39.75	Worth	22.06

Selected Tax Data by Type and/or County

TABLE 17 - 1999 Millage Rates by County - Numerically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	10.00	Montgomery	22.58	Richmond	27.35
Chattahoochee	12.55	Tift	22.73	Johnson	27.45
Union	13.36	Hall	22.87	Douglas	27.58
Rabun	14.94	Colquitt	22.93	Glascocock	27.76
Catoosa	15.73	Harris	22.98	Terrell	27.80
Walker	16.23	Dodge	23.00	Coweta	27.90
Chattooga	17.53	Jefferson	23.00	Screven	28.17
Gilmer	17.84	Haralson	23.11	Pulaski	28.24
Evans	18.00	Candler	23.37	Barrow	28.35
Oglethorpe	18.49	Berrien	23.75	Atkinson	28.71
Habersham	18.64	Elbert	23.88	Cherokee	28.79
Wheeler	18.92	Webster	23.90	Irwin	28.79
Dawson	18.94	Emanuel	24.01	Washington	28.95
Burke	19.05	Bryan	24.20	Walton	29.11
Monroe	19.07	Sumter	24.39	Tattnall	29.23
Calhoun	19.09	Wilkes	24.45	Baldwin	29.42
Thomas	19.28	Pickens	24.53	Lee	29.58
Banks	19.45	Brooks	24.60	Lincoln	29.59
White	19.48	Stewart	24.63	Camden	29.73
Fannin	19.55	Jenkins	24.86	Ware	29.78
Laurens	19.63	Glynn	24.89	Clinch	29.93
Early	19.66	Lamar	24.94	Dooly	30.05
Dade	19.68	Gordon	25.13	Crisp	30.07
Pike	19.72	Wilkinson	25.17	Quitman	30.29
McDuffie	19.85	Columbia	25.21	Peach	30.36
Bulloch	20.25	Appling	25.32	Charlton	30.41
Murray	20.30	Oconee	25.35	Spalding	30.80
Taylor	20.30	Mitchell	25.36	Brantley	31.06
Forsyth	20.33	Echols	25.48	Twiggs	31.20
Telfair	20.36	Bacon	25.50	Schley	31.38
Jeff Davis	20.39	Seminole	25.52	Jasper	31.54
Hart	20.41	Warren	25.62	Talbot	31.66
Grady	20.57	Polk	25.63	Taliaferro	31.72
Whitfield	20.60	Clay	25.67	Gwinnett	32.00
Greene	20.65	Bartow	25.68	Newton	32.11
Marion	20.96	Lumpkin	25.75	Long	32.13
Madison	21.37	McIntosh	25.75	Clarke	32.45
Bleckley	21.42	Morgan	25.97	Ben Hill	32.50
Pierce	21.47	Turner	26.13	Fayette	32.74
Toombs	21.51	Lanier	26.14	Miller	33.09
Putnam	21.69	Wayne	26.20	Crawford	33.25
Lowndes	21.73	Cobb	26.25	Liberty	33.82
Cook	21.75	Baker	26.37	Butts	34.58
Jones	21.78	Macon	26.44	Floyd	35.33
Houston	22.04	Paulding	26.44	Henry	35.79
Worth	22.06	Randolph	26.54	Rockdale	35.92
Heard	22.25	Troup	26.61	Bibb	36.45
Decatur	22.35	Wilcox	26.61	Chatham	36.84
Stephens	22.36	Effingham	26.87	DeKalb	37.66
Franklin	22.38	Treutlen	26.92	Dougherty	38.60
Carroll	22.40	Jackson	26.96	Fulton	39.21
Clayton	22.45	Meriwether	27.00	Muscogee	39.75
Coffee	22.57	Upson	27.17	Hancock	47.77

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