

Georgia

Department of Revenue



2001

STATISTICAL REPORT

T. Jerry Jackson
Commissioner

January 14, 2002

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, 2001. Net collections totaled \$13,934,125,748.25, an increase of \$892,470,783.49, or 6.8 % over fiscal year 2000. This increase evidences Georgia's strong economic activity during the last fiscal year.

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 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 \$3.2 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 \$304 million for M.A.R.T.A. in the past fiscal year. A 1% Local Option Sales Tax, which began in 1975, generated \$937 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 \$730 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 \$86 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); 51/2% 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 fourth-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 alcoholic 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 alcoholic 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.

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.

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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.

Public Utility Property; Flight and Railroad Equipment

The Property Tax Division prepares proposed assessed values for all properties of public utilities and the flight equipment of airlines. To arrive at the proposed assessments of operating utility property for each taxing jurisdiction, the Fair Market value of the utility system, the portion of the system in Georgia, the portion of the system in each jurisdiction, and the average level of assessment in each county is reviewed. There are currently 189 utility systems consisting of 20 Railroad, 78 Telephone, 59 Electric, 4 Private Gas, 23 Municipal Gas, and 5 Pipeline Companies. There are currently 36 Airlines Companies whose flight equipment is assessed based on the equipment's value, relative usage in Georgia, and the average level of assessment in each county.

The Division also prepares final assessed values for railroad equipment car companies based on the value of the railroad cars, their relative usage in Georgia, and the average level of assessment in each county. There are currently 355 railroad equipment car companies.

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:

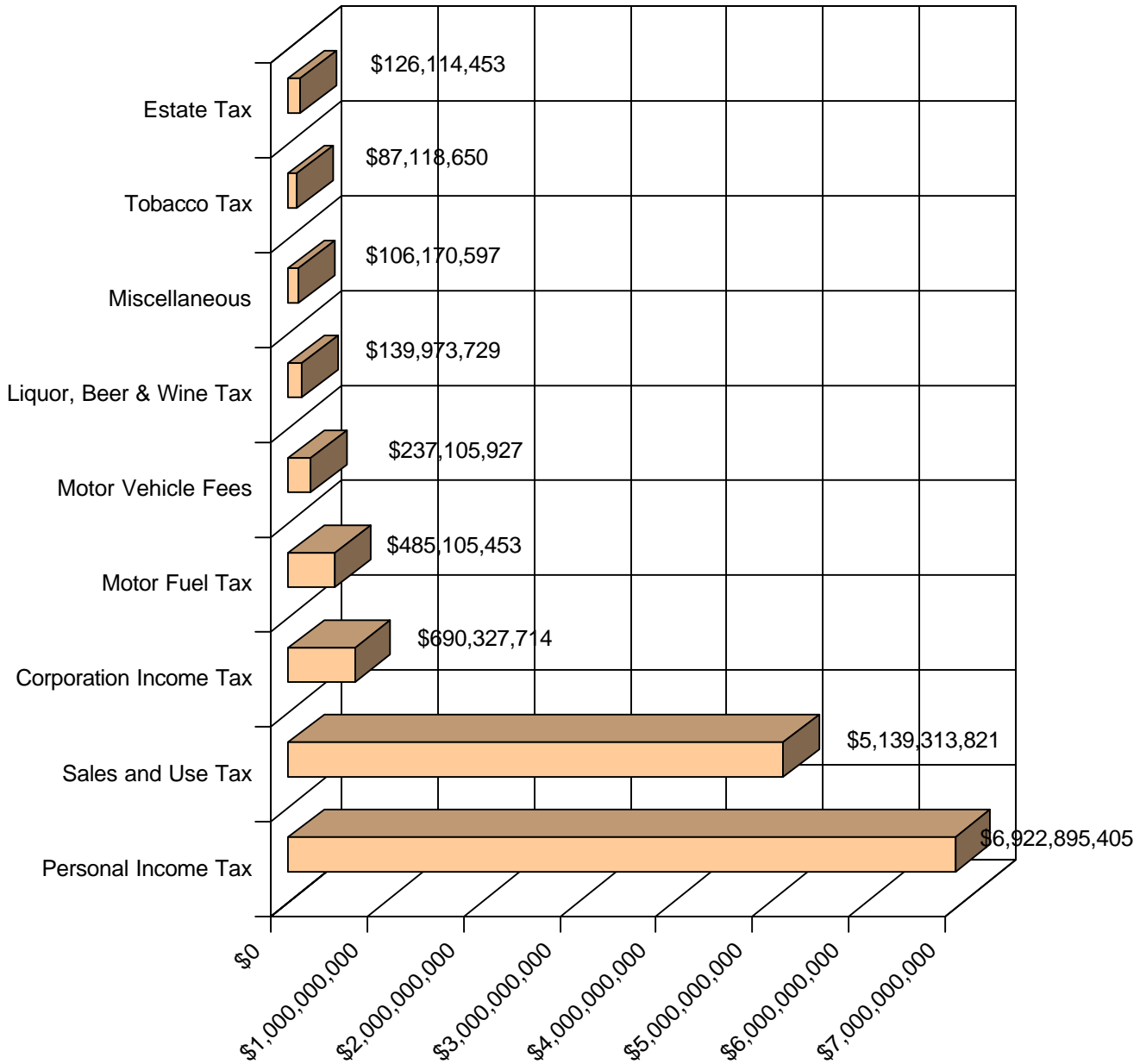
Derwent K. Langley, Statistical Research Officer.

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ORGANIZATION

**Sources of Revenue Tax Dollars for Fiscal Year
Ending June 30, 2001 \$13,934,125,748.75**



ORGANIZATION

DIRECTORY

1800 Century Center Blvd, NE
Atlanta, Georgia 30345-3205
Phone: (404) 417 + Appropriate Digits

ADMINISTRATIVE OFFICES

Commissioner, Ste 15300, Phone 2100
Assistant Commissioner, Ste 15300, Phone 2100
Program Management Unit Director, Ste 15300, Phone 2100
Taxpayer Advocate, Ste 15300, Phone 2100
Budget Director, Ste 11300, Phone 2109
Budget Officer, Ste 11306, Phone 2108
Central Accounting, Ste 17200, Phone 2222
E.E.O. Officer, Ste 2324, Phone 2190
Electronic Funds Transfer, Ste 17235, Phone 2220
Hearing Officer, Ste 15116, Phone 2210
Internal Audit, Ste 4250, Phone 2136
Internal Investigations, Ste 2336, Phone 2180
Personnel, Ste 2225, Phone 2140
Payroll, Ste 2225, Phone 2140
Procurement, Ste 2216, Phone 2270
Public Information, Ste 15114 Phone 2106
Training Director, Ste 4305, Phone 2262
Statistical/Research/OIC Program, Ste 15110, Phone 2205

ALCOHOL & TOBACCO DIVISION

Director, Ste 4200, Phone 4900
Assistant Director, Ste 4203, Phone 4900
Audit Section, Ste 4222, Phone 4870
Enforcement personnel are located at each
Revenue Regional Office
Enforcement Supervisory Personnel:
Albany, Special Agent in Charge (229) 430-4404
Columbus, Howard L. Tyler,
Special Agent in Charge (706) 649-1131
South Atlanta Metro, Malcolm S. Bennett,
Special Agent in Charge (404) 968-0401
Savannah, William A. Capps,
Special Agent in Charge (912) 353-3001

COMPLIANCE DIVISION

Director, Ste 18100, Phone 6400
Audit Administrator, Ste 18100, Phone 6400
Collections Administrator, Ste 18100, Phone 6400
Field Assistance, Ste 18100, Phone 6340
Special Collections, Ste 16100, Phone 6354
Special Procedures Section, Ste 16100, Phone 6344
Taxpayer Assistance, Ste 322, West Tower, Phone 404-656-4071
Bankruptcy Section, Phone 404-968-0410
Tradeport, 4245 International Pkwy, Hapeville/30354-3903

REGIONAL OFFICES

ALBANY - 2700 Palmyra Rd. 31707-1885
Bennie Butler, Mgr. P.O. Box 1357 - 31702-1357; (229) 430-4241
ATHENS - 190 Ben Burton Circle, (Bogart, GA)/30622-1790
William R. Patrick, Mgr. P.O. Box 1843/30603-1843;(706) 542-6058
AUGUSTA - 1054 Claussen Rd., Suite 310/30907-0312
S. Wilson Folk, Mgr. P.O. Box 211708/30917-1708; (706) 737-1870
COLUMBUS - 307 15th St., Room 215/31901-1821
Tim Webb, Jr. Mgr. P.O. Box 1698/31902-1698; (706) 649-7451
DOUGLAS - North Point Plaza, Suite I, 1214 E. Peterson/31533-0341
Ronald Caldwell, 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
Kerry Herndon, Mgr P.O. Box 4368/31208-4368; (478) 751-6055
SOUTH ATLANTA METRO - 4245 International Pkwy., Hapeville/
30354-3903
Christy Archer, Mgr. (404) 362-6422
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 220/31405-5831
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, Ste 7100, Phone 2400
Corporate Conferee, Ste 15318, Phone 2401
Individual Conferee, Ste 15316, Phone 2399
Corporation Audit, Ste 10300, Phone 2427
Individual Operations, Ste 7200, Phone 2300
Withholding, Ste 7100, Phone 2311
Trust & Estate Section, Ste 9108, Phone 2402
Refund Inquiry, Ste 10300, Phone 4470

INFORMATION SYSTEMS

Assistant Commissioner for Technology, Ste 6305, Phone 6004

INTERNAL ADMINISTRATION DIVISION

Director, Tradeport, Ste 1039, Phone 404-362-6401
1200 Tradeport Blvd., Atlanta/30354-1200

PROPERTY TAX DIVISION

Tradeport, 4245 International Pkwy, Hapeville/30354-3903
Director, Phone 404-968-0707
Assistant Director, Phone 404-968-0707
Intangible Recording Tax, Phone 404-968-0707
Motor Vehicle Assessments, Phone 404-988-0707
Real Estate Transfer, Phone 404-968-0707
Unclaimed Property, Phone 404-968-0369
Public Utilities, Phone 404-968-0707

SALES AND USE TAX DIVISION

Director, Ste 8300, Phone 6601
Assistant Director, Ste 8300, Phone 6601
Contract Section, Ste 8300, Phone 6645
Error Resolution Section, Ste 8300, Phone 6673

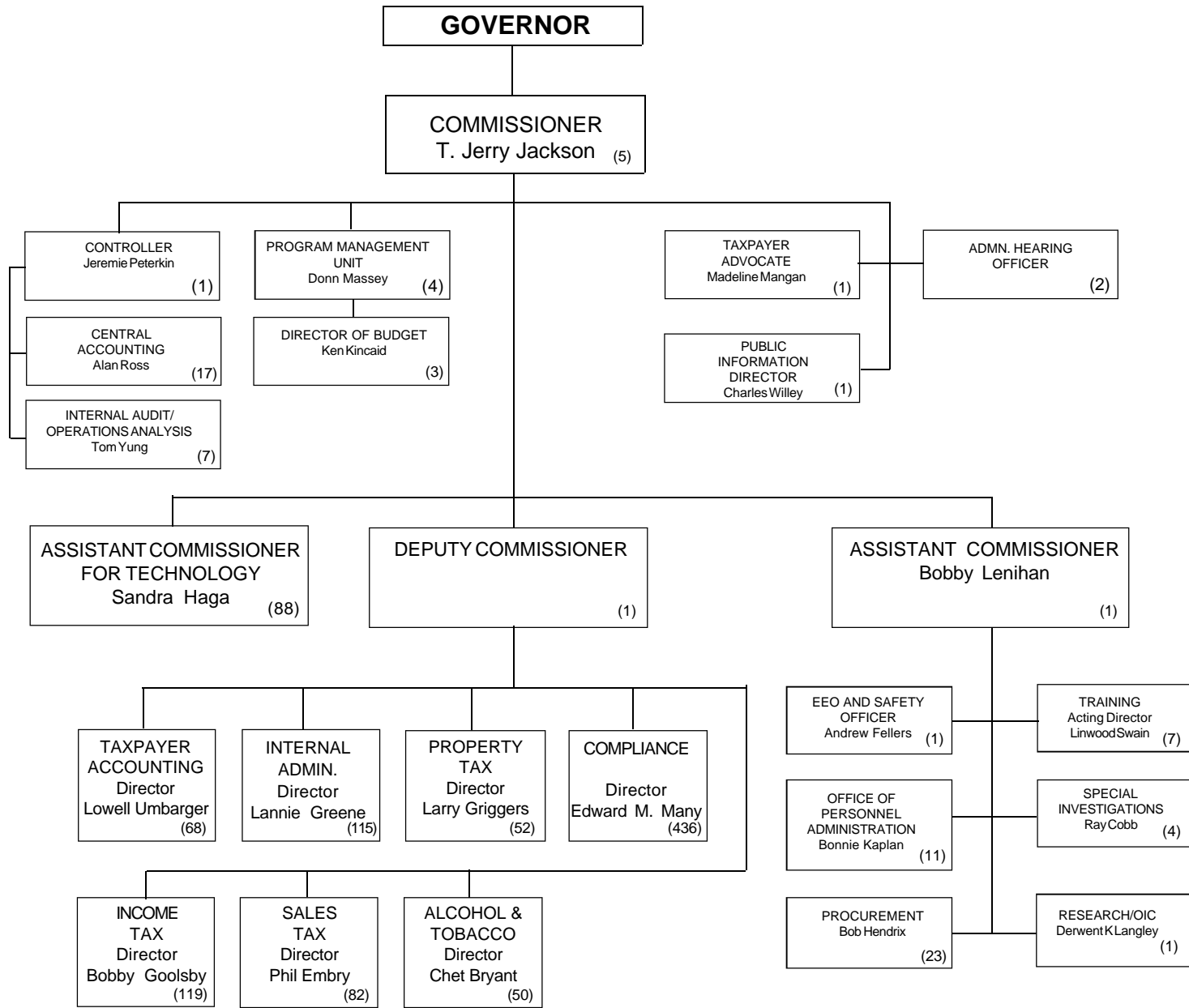
MOTOR FUEL TAX UNIT

Assistant Director, Ste 9227, Phone 6712
Distributor Section, Ste 9227, Phone 6712
Motor Carrier Section, Ste 9227, Phone 6712

TAXPAYER ACCOUNTING DIVISION

Director, Ste 3100, Phone 4300
Taxpayer Registration, Ste 3100, Phone 4490
Registration Forms, Ste 3100 Phone 4490

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 nine 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. The Division also issues regulations and policy statements pertaining to Income Tax. Also oversees the administration of tax incentives programs related to income tax credits. 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.

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.

Revenue Highlights for Fiscal Year 2001

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2001 totaled a record \$13,934,125,748.25. This represents an increase of \$892,470,783.49 or 6.8 percent. Leading all categories in percentage increase in collections over the previous year was the Personal Income Tax category. The increase of \$558 million represented a gain of 8.8 percent, followed by Sales & Use Tax, which was up \$332 million or 6.9 percent. As reflected on page 6, collections in FY 2002 have dropped in comparison to the previous year primarily because of a weakening economy and recent national events.

Georgia led the nation in electronic filing volume during the 2001 tax-filing season. More than 1.2 million Georgia taxpayers used an electronic means to file, which was a 39 percent increase over 2000. Revenue Commissioner T. Jerry Jackson stated that "We are extremely pleased by the increased number of Georgia taxpayers electing to use an electronic method to file their taxes," "We hope the appeal of electronic filing continues to increase among Georgia's taxpayers." "Filing electronically speeds up an individual's return and it ensures more accurate processing." The Department processed approximately 3.6 million returns during the 2001 tax-filing season and issued 2.6 million refunds.

There are several new developments involving individual income tax for the 2002 tax season. They include:

- The addition of married filing joint status to Form 500EZ.
- The removal of social security numbers from mailing labels.
- The use of 2-D bar coding to facilitate processing.
- An increase in the retirement income exclusion from \$13,500 to \$14,000.

Beginning Jan. 1, 2002, Georgia taxpayers can take a tax credit for the money they spend for their dependent minor children who successfully complete a driver education course. The amount of credit is the actual amount spent for the course or \$150, whichever is less. The credit can only be taken once for each dependent child and can only be taken for courses completed at a private driver's training school. Courses that are part of a private or public school's curriculum do not qualify for the credit.

The Taxpayer Accounting Division recently implemented the IFTA and Alcohol renewal processes on-line that can be accessed via the Internet (www.gatax.org) and payment can be made by major credit card. This e-government initiative along with a new correspondence and e-mail tracking system recently implemented, have already shown great results for the Department as well as improved convenience to the public.

The Department has now completed its move to Century Center. Should you have an occasion to visit our new facility, you'll find easy accessibility off of I-85 at Clairmont Road and an enhanced customer service area which will provide centralized, "one-stop" service to the public. The Property Tax Division and the Morrow Regional Office have relocated their offices to the Tradeport facility at 4245 International Parkway, in Hapeville, GA.

Effective July 1, 2001, the Motor Vehicle Division with its automobile title and registration responsibilities was transferred from the Revenue Department to the newly created Department of Motor Vehicle Safety. Revenue Commissioner T. Jerry Jackson, stated "We at the DOR hated to see the valued members of the Motor Vehicle Division leave, but we know they will continue to provide professional service to Georgia's residents. We wish Commissioner Tim Burgess and his staff well as they take on the challenge of building a new Department."

During 2001, we implemented our new telephone customer service program to further assist taxpayers. If a taxpayer needs specific tax assistance or general information, they can telephone 404-656-TIPS (8477) within metro-Atlanta or outside the metro area call toll-free 877-602-TIPS (8477). This eliminates the need for the taxpayer to determine which division or section to call for the assistance they require. Initial feedback indicates this customer service initiative is improving our responsiveness to our client's requiring tax assistance.

Of particular interest to Georgia homeowners, Governor Barnes requested funds and the General Assembly appropriated \$249 million to fund the third installment of the homestead exemption tax credit initiative. Each homeowner will receive homestead relief this year equating to \$20,000 in fair market value.

The 2001 Georgia General Assembly enacted House Bill 417, which became effective January 1, 2002. This bill provides for the creation of higher education savings plans similar to the federal Section 529 plans. Additional information regarding this and other income tax legislation can be obtained from the DOR website, www.gatax.org.

ORGANIZATION

**TABLE H-1 - Net Revenue Collections By Georgia Department of Revenue
For Fiscal Years 1939 Through 2001
(Net of Commissions and Refunds)**

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	\$ 40,891,239	1960	352,008,363	1981	2,911,453,072
1940	44,170,069	1961	374,423,310	1982	3,161,547,531
1941	40,379,613	1962	383,717,913	1983	3,389,302,926
1942	57,062,383	1963	422,532,658	1984	3,818,550,405
1943	55,258,565	1964	468,242,593	1985	4,373,971,602
1944	56,905,582	1965	523,598,667	1986	4,739,023,189
1945	58,347,067	1966	585,583,839	1987	5,090,622,068
1946	75,483,028	1967	641,167,446	1988	5,532,660,034
1947	92,519,170	1968	703,269,838	1989	6,086,780,522
1948	101,587,629	1969	795,124,610	1990	6,802,401,679
1949	102,947,474	1970	904,279,429	1991	6,861,630,535
1950	117,893,677	1971	949,145,999	1992	6,992,517,064
1951	145,305,177	1972	1,145,093,584	1993	7,826,860,743
1952	220,504,541	1973	1,298,983,504	1994	8,444,864,060
1953	210,038,057	1974	1,454,888,357	1995	9,115,243,250
1954	216,092,267	1975	1,485,596,516	1996	9,928,508,322
1955	226,226,195	1976	1,607,948,444	1997	10,543,106,460
1956	283,154,154	1977	1,826,490,424	1998	11,090,776,897
1957	300,953,308	1978	2,094,166,147	1999	12,068,477,627
1958	303,953,308	1979	2,353,857,341	2000	13,041,654,965
1959	321,701,575	1980	2,624,812,872	2001	13,934,125,749

Monthly Department Collections

MONTH	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
July	772,892,400	921,274,576	947,775,805	1,057,636,395	996,187,006
August	838,256,590	954,222,816	1,128,349,355	1,156,355,887	1,081,588,388
September	1,066,122,823	1,078,455,376	1,101,778,533	1,178,209,776	1,101,613,262
October	837,383,482	891,320,088	1,052,670,433	1,196,670,283	1,112,093,996
November	823,573,108	944,031,947	1,057,030,851	1,096,071,040	1,049,971,210
December	955,925,722	1,031,405,452	1,052,864,790	1,112,738,979	
January	996,542,874	1,209,010,908	1,240,751,857	1,461,297,527	
February	947,813,627	984,506,405	1,018,300,054	1,074,356,276	
March	885,697,637	915,598,764	935,215,086	855,275,809	
April	1,050,191,296	1,085,505,267	1,123,195,347	1,027,277,763	
May	822,595,745	961,616,166	1,290,639,400	1,366,917,746	
June	1,207,524,886	1,091,783,547	1,145,917,237	1,368,200,488	

Source: Central Accounting, Georgia Department of Revenue.

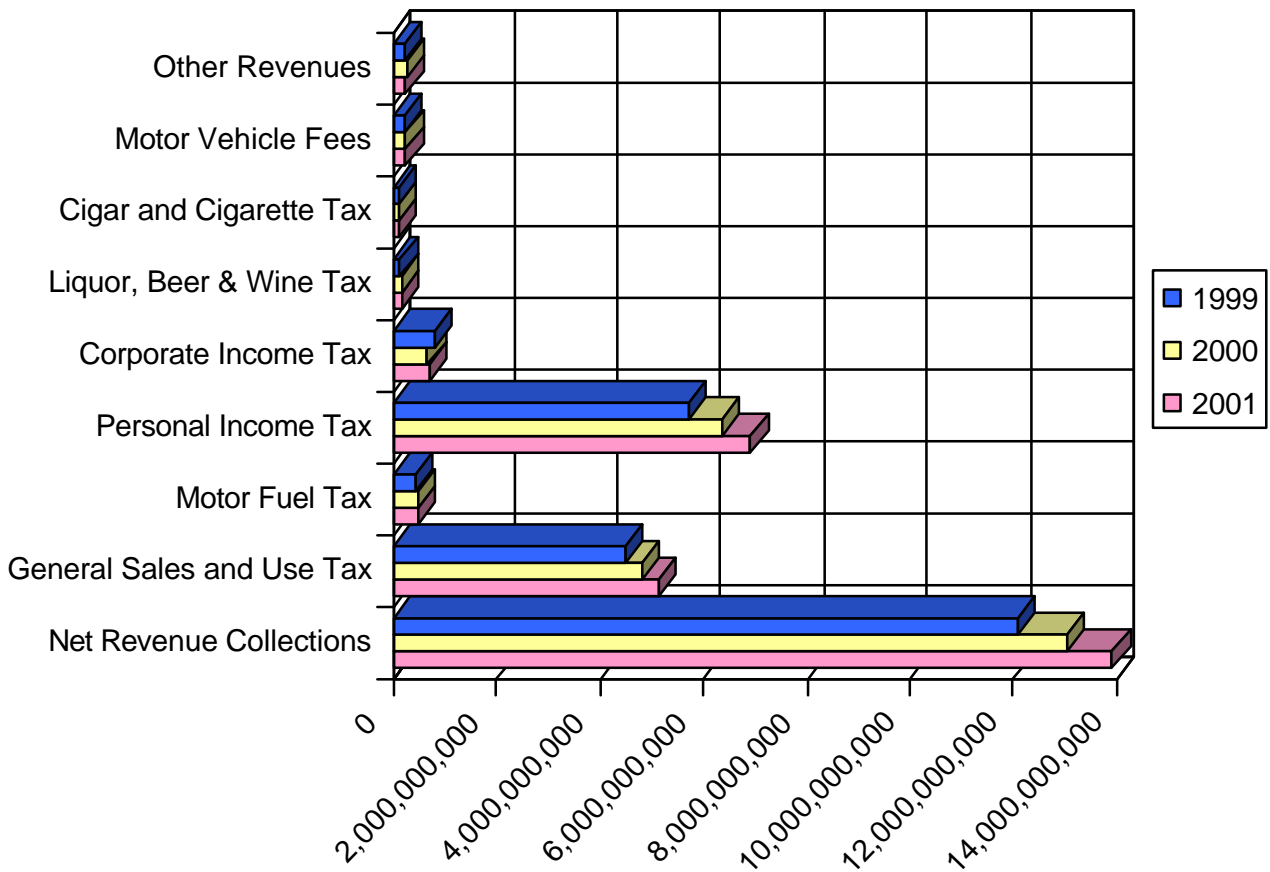
Note: As of November 1, 2001, all Motor Vehicle license taxes are collected and reported by the newly formed Department of Motor Vehicle Safety (DMVS), and are not included in these figures.

ORGANIZATION

**CHART 1 - CHANGES IN MAJOR STATE TAX REVENUES
FOR FISCAL YEARS 1999, 2000 and 2001**

	Collections in Millions			Percentage Changes		Absolute Changes	
	1999	2000	2001	99 - '00	00 - '01	99 - '00	00 - '01
Net Revenue Collections	12,068	13,042	13,934	8.07%	6.84%	974	892
General Sales and Use Tax	4,479	4,807	5,139	7.32%	6.91%	328	332
Motor Fuel Tax	420	474	485	12.86%	2.32%	54	11
Personal Income Tax	5,701	6,364	6,923	11.63%	8.78%	663	559
Corporate Income Tax	800	667	690	-16.63%	3.45%	(133)	23
Liquor, Beer & Wine Tax	133	140	140	5.26%	0.00%	7	-
Cigars and Cigarette Tax	92	88	87	-4.35%	-1.14%	(4)	(1)
Motor Vehicle Fees	219	235	237	7.31%	0.85%	16	2
Other Tax Revenues	224	267	232	19.20%	-13.11%	43	(35)

Collections By Tax Type



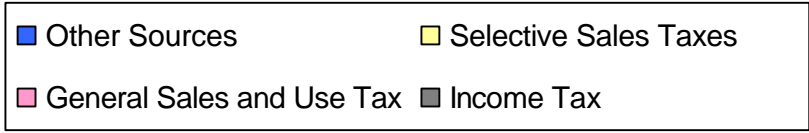
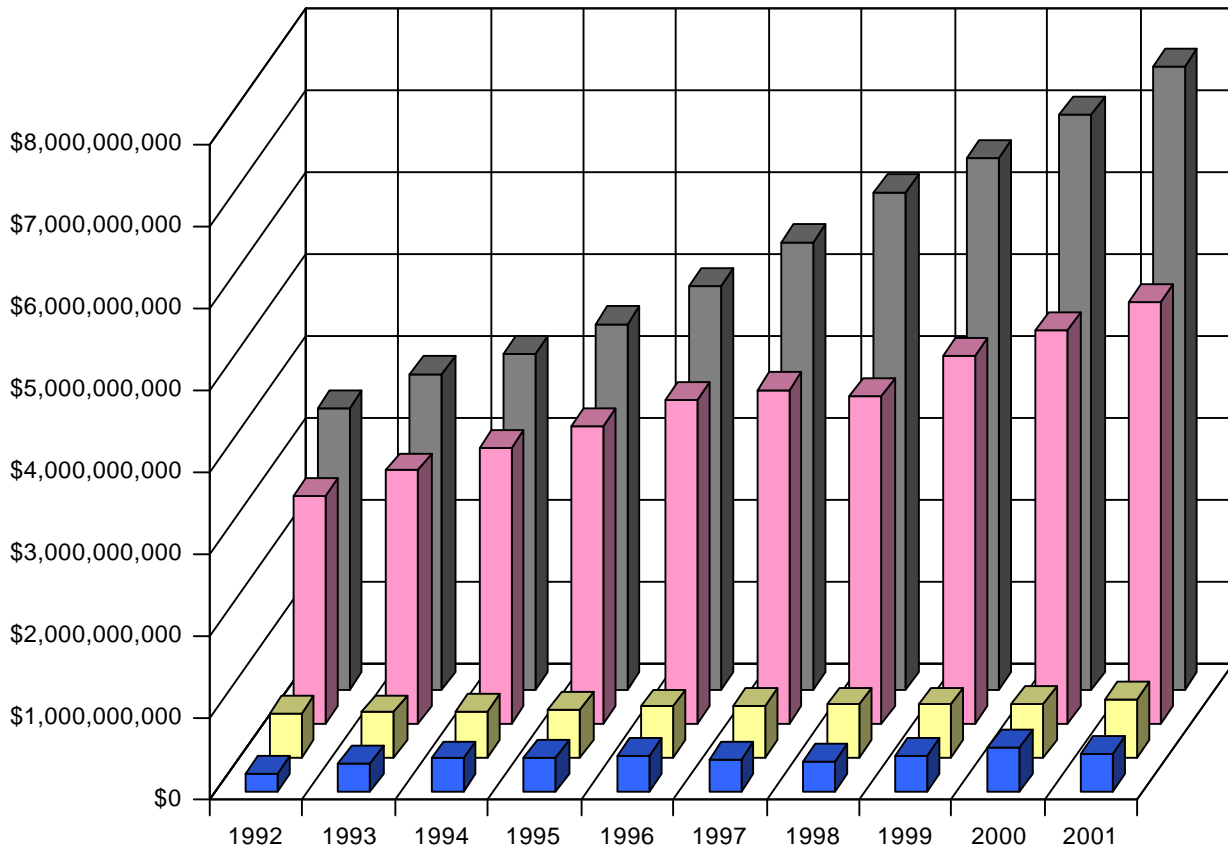
ORGANIZATION

TABLE H-2 - Net Revenue Collections by Tax Type Fiscal Years 1999, 2000 and 2001
 Net of Commissions and Refunds (1)

	Dollar amounts for fiscal years ending June 30		
	1999	2000	2001
Motor Fuels (2)	420,490,875.53	473,691,959.64	485,105,452.83
Cigar and Cigarette	92,045,483.63	88,124,377.70	87,118,650.42
Liquor	35,294,259.62	36,801,929.45	37,348,259.36
Beer	79,629,310.91	82,405,025.64	82,257,496.31
Wine	<u>18,184,960.49</u>	<u>20,395,311.88</u>	<u>20,367,972.86</u>
SELECTIVE SALES TAX	645,644,890.18	701,418,604.31	712,197,831.78
GENERAL SALES AND USE TAX (4)	4,479,223,316.36	4,806,931,893.45	5,139,313,821.15
PERSONAL INCOME TAXES	5,700,758,164.76	6,364,427,844.20	6,922,895,405.30
Financial Institutions Occupations Tax	12,516,379.59	10,674,161.36	9,350,208.76
Corporation Net Worth Tax	25,388,603.97	33,317,137.13	20,371,628.85
Corporate Income Tax	<u>800,406,824.07</u>	<u>667,320,937.72</u>	<u>690,327,713.55</u>
CORPORATION INCOME AND LICENSE TAXES	838,311,807.63	711,312,236.21	720,049,551.16
License Tags (3)	176,506,492.56	161,596,932.82	192,881,640.81
Title Registration Fees	<u>42,335,056.10</u>	<u>73,695,472.11</u>	<u>44,224,285.91</u>
MOTOR VEHICLE FEES	218,841,548.66	235,292,404.93	237,105,926.72
ESTATE TAXES	111,192,261.63	148,254,986.84	126,114,452.89
General Property Digest (Real and Tangible)	40,600,491.27	44,586,110.63	45,984,162.68
Public Utilities, Ad Valorem Tax	8,307.76	2,826.03	36,614.54
Public Service Commission (Utility Fees)	1,137,480.69	1,600,377.57	1,252,749.11
Intangible Property Tax (5)	170.36	56.45	1.85
Intangibles, Recording Fees	1,099,278.43	905,683.87	1,046,589.67
Interest and Other Property Tax Revenues	<u>763,955.49</u>	<u>1,039,208.22</u>	<u>737,348.57</u>
PROPERTY TAXES	43,609,684.00	48,134,262.77	49,057,466.42
Motor Carrier Collections & Distributions	(9,236,427.37)	(25,696,885.24)	(28,779,997.02)
Motor Carrier Decals, Citations & Temp Permits	<u>179,450.10</u>	<u>323,725.00</u>	<u>315,968.00</u>
MOTOR CARRIERS, TAXES AND FEES	(9,056,977.27)	(25,373,160.24)	(28,464,029.02)
Coin-Operated Amusement Machines, Licenses	1,980,675.00	2,283,565.00	2,447,070.00
Liquor Dealers, Licenses	545,051.86	533,631.70	634,311.88
Beer Dealers, Licenses	897,499.23	894,648.16	984,118.02
Cigar and Cigarette Dealers, Licenses	16,350.00	13,020.00	15,120.00
Wine Dealers, Licenses	701,265.91	703,826.14	778,187.45
Motor Fuel Distributor Registration Fees	1,380.00	1,080.00	1,200.00
Contractors Fees	4,100.00	3,670.00	7,535.42
Local Sales Tax 1% Collection Fees	28,602,656.78	33,990,408.16	32,783,592.23
Other Collections	<u>7,203,952.30</u>	<u>12,832,043.63</u>	<u>18,204,187.35</u>
OTHER TAXES OR FEES	<u>39,952,931.08</u>	<u>51,255,892.79</u>	<u>55,855,322.35</u>
TOTAL NET REVENUE COLLECTIONS	<u>12,068,477,627.03</u>	<u>13,041,654,965.26</u>	<u>13,934,125,748.75</u>

- (1) Commissions authorized by law for collecting and assessing totaled \$85,942,580.86 in FY 1999, \$88,000,088.83 in FY 2000 and \$88,398,229.61 in FY 2001. Refunds paid through the Department of Administrative Services totaled \$1,358,771,125.07 in FY 1999, \$1,429,841,460.40 in FY 2000 and \$1,544,830,856.92 in FY 2001.
- (2) Amounts for motor carrier fuel (mileage) tax are included in "Motor Fuel Taxes" amounts as shown in Chart 1.
- (3) Total includes collections for the Motor Carrier International Registration Plan beginning in FY 2001.
- (4) Total includes Motor Fuel Sales Tax of \$139,674,554.97 in FY 1999, \$192,340,132.63 in FY 2000 and \$228,943,089.98 in FY 2001.
- (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)



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**TABLE H-3 - Trend in Georgia's Total State Tax Revenues by Major Sources
1990 - 2001
(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
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
2001	13,934	411	14,345	5,139	712	7,613	881
1990	96.5	3.5	100.0	38.9	10.0	47.4	3.7
2001	97.1	2.9	100.0	35.8	5.0	53.1	6.1

**TABLE H-4 - Comparative Trends in Georgia's Personal Income
and State Income Tax Receipts, 1990 to 2001**

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 (%)	
1990	104,184	6.51	2,867,914	5.0	0.765
1991	111,406	6.93	2,942,294	2.6	0.374
1992	116,879	4.91	3,084,545	4.8	0.984
1993	128,112	9.61	3,390,374	9.9	1.032
1994	135,613	5.86	3,581,673	5.6	0.964
1995	145,373	7.20	3,838,398	7.2	0.996
1996	159,800	9.92	4,233,297	10.3	1.037
1997	172,935	8.22	4,754,777	12.3	1.499
1998	183,757	6.26	5,333,762	12.2	1.946
1999	200,180	8.94	5,700,758	6.88	0.770
2000	213,255	6.53	6,364,428	11.64	1.782
2001	228,692	7.24	6,922,895	8.77	1.212

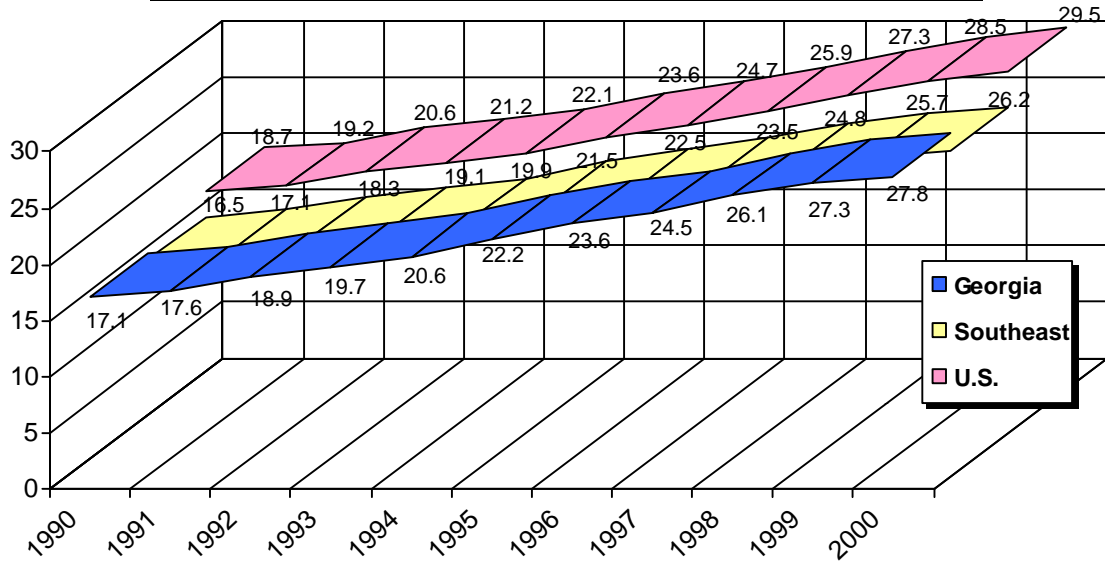
(1) Personal income amounts are for immediately preceding calendar year.

(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

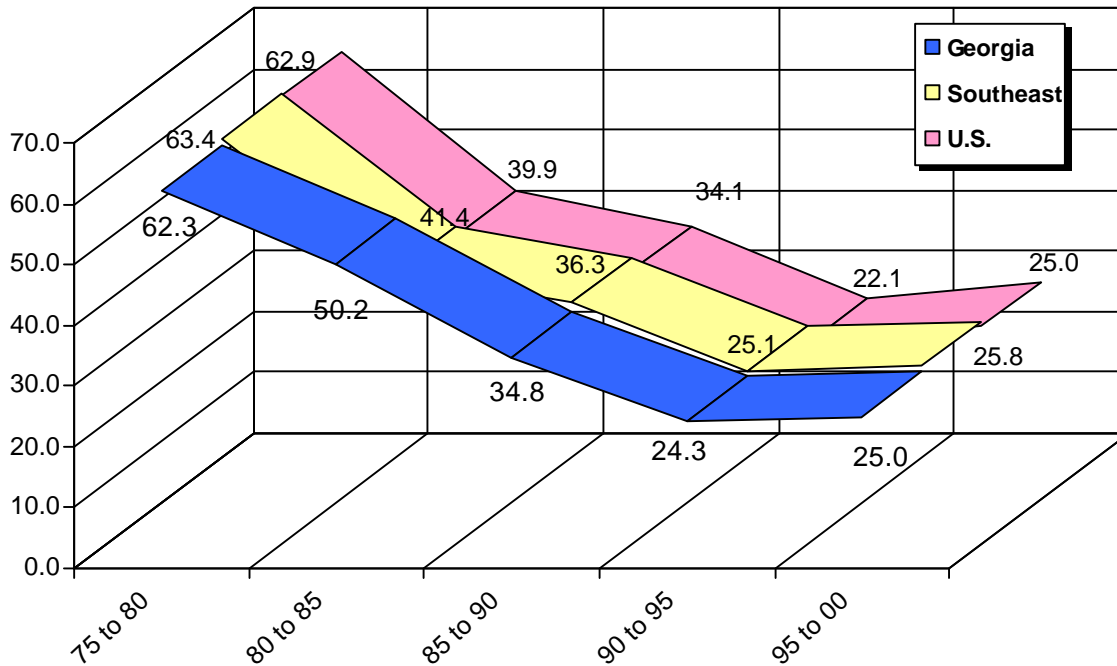
COMPARISON - REGIONAL AND NATIONAL

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



Source: Bureau of Economic Analysis

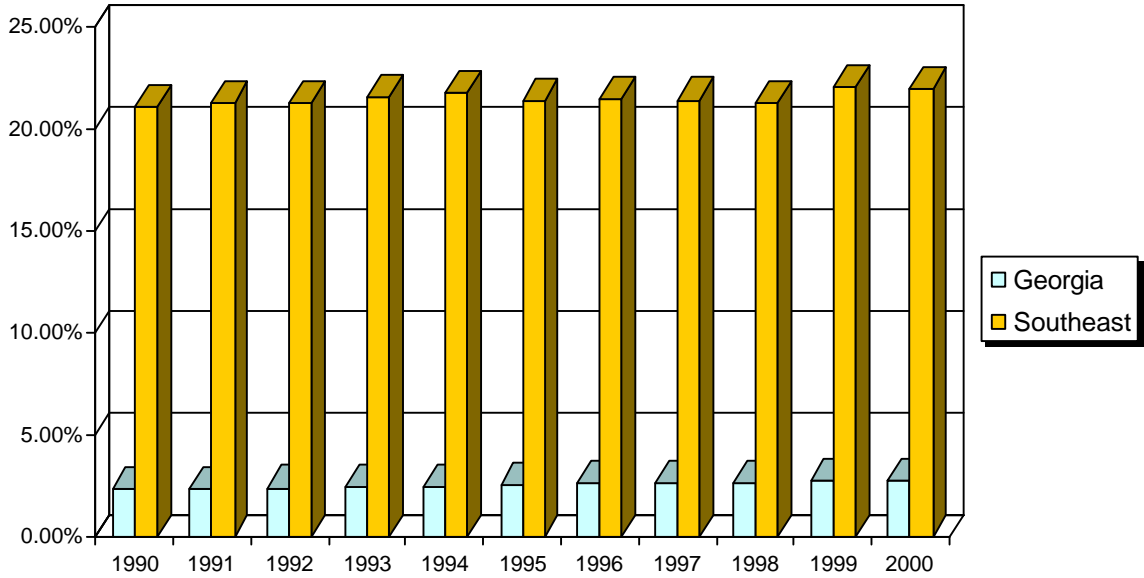
CHART 4 - Per Capita Personal Income Percent Increase Comparisons By Period



Source: Bureau of Economic Analysis

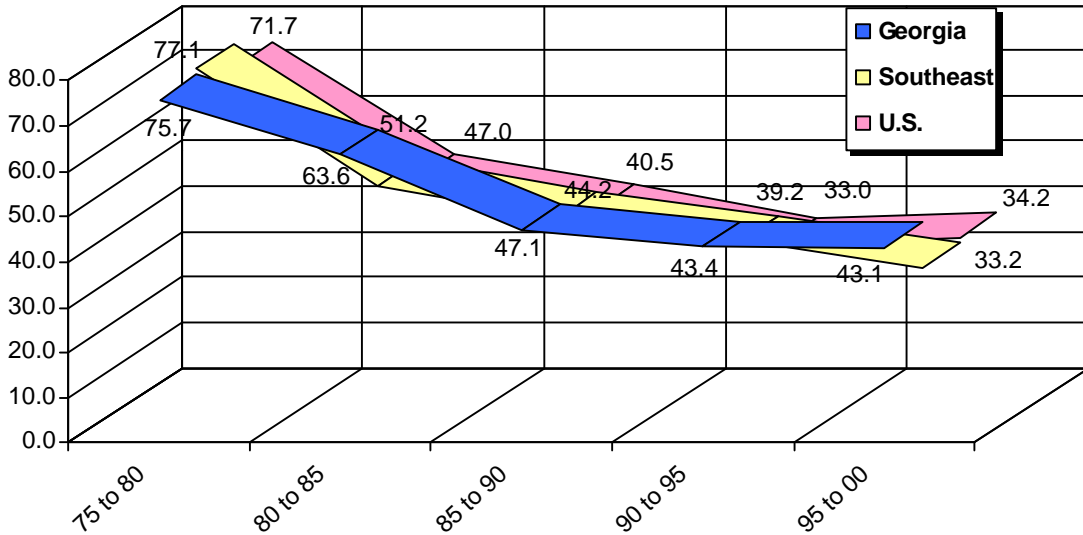
COMPARISON - REGIONAL AND NATIONAL

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



Source: Bureau of Economic Analysis

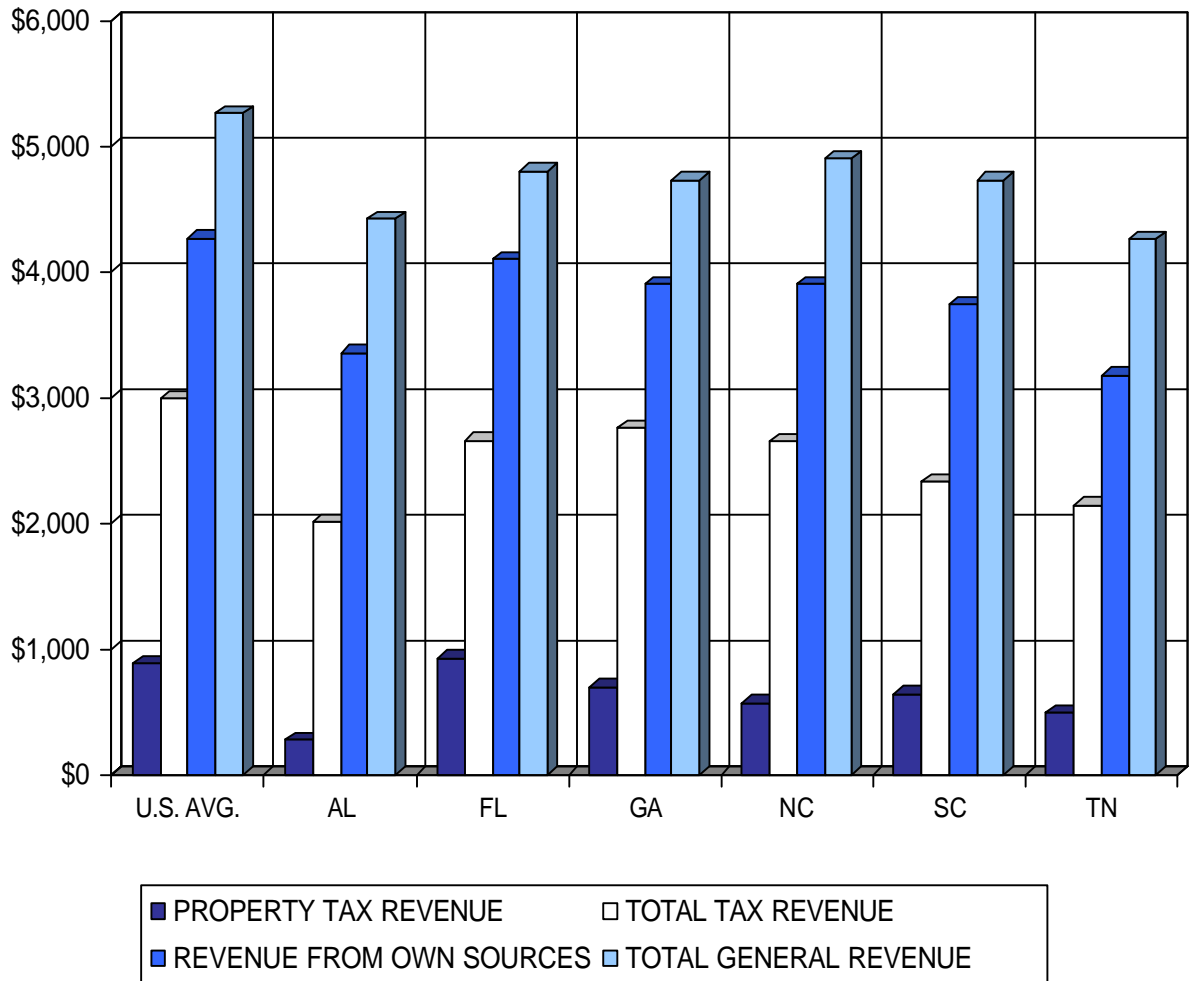
CHART 6 - Total Personal Income Percent Increase Comparisons By Period



Source: Bureau of Economic Analysis

COMPARISON - REGIONAL AND NATIONAL

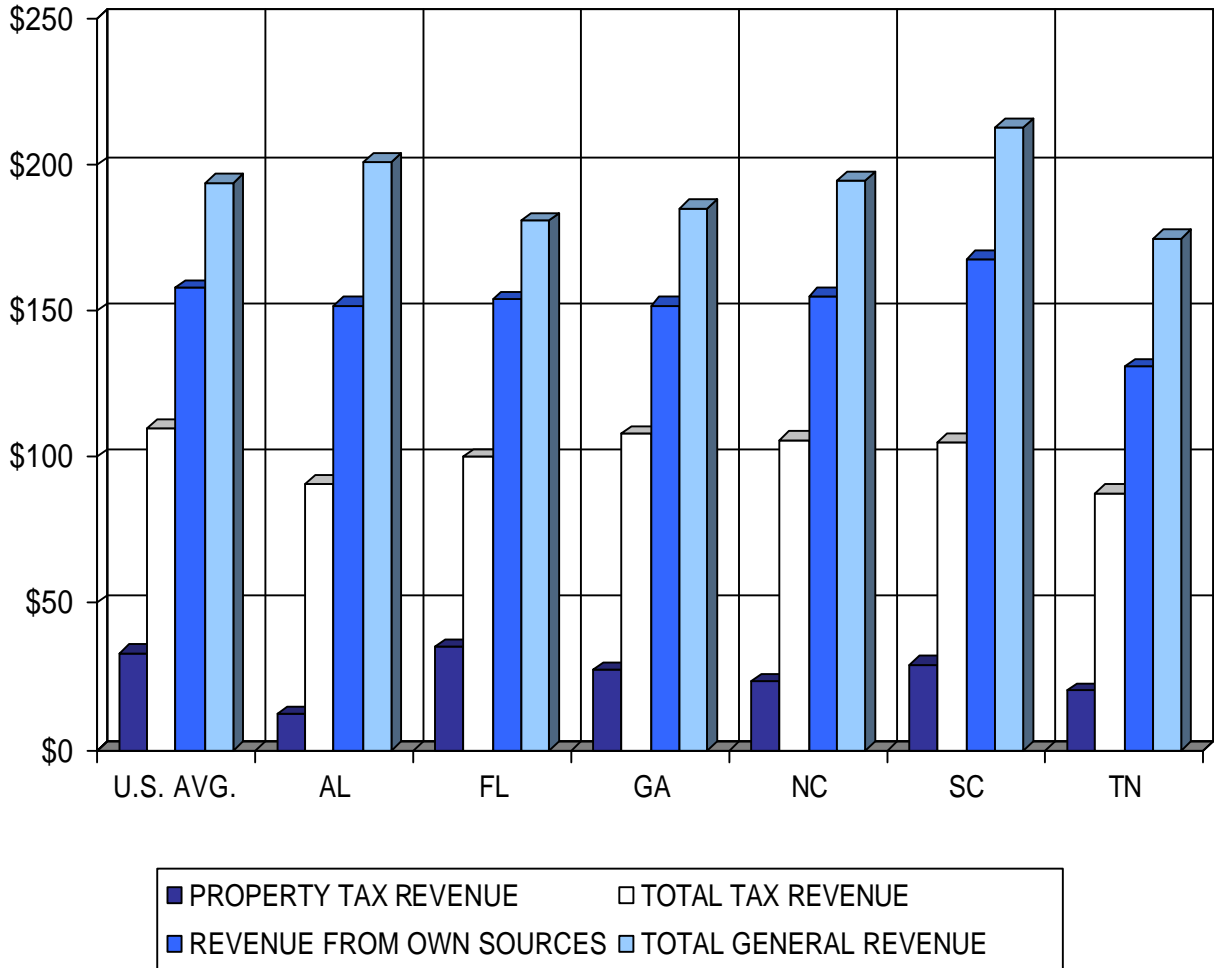
**CHART 7 - Per Capita Amounts of Selected Financial Items
For State and Local Governments by State: 1998-1999**



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

	U.S. AVG.	AL	FL	GA	NC	SC	TN
PROPERTY TAX REVENUE	\$881	\$273	\$920	\$696	\$569	\$637	\$489
TOTAL TAX REVENUE	\$2,992	\$2,007	\$2,663	\$2,761	\$2,649	\$2,333	\$2,142
REVENUE FROM OWN SOURCES	\$4,268	\$3,357	\$4,101	\$3,906	\$3,902	\$3,739	\$3,182
TOTAL GENERAL REVENUE	\$5,260	\$4,422	\$4,808	\$4,735	\$4,907	\$4,735	\$4,260

CHART 8 - Relation of Selected State and Local Government Financial Items To \$1,000 Personal Income by State: 1998-1999



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

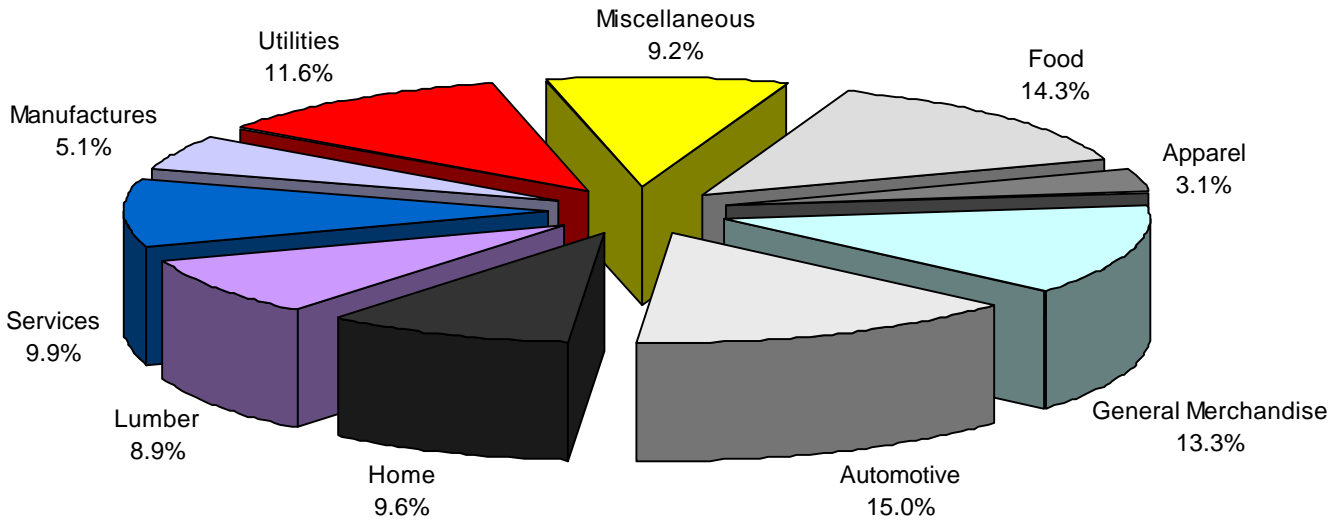
	U.S. AVG.	AL	FL	GA	NC	SC	TN
PROPERTY TAX REVENUE	\$33	\$12	\$35	\$27	\$23	\$29	\$20
TOTAL TAX REVENUE	\$110	\$91	\$100	\$108	\$106	\$105	\$88
REVENUE FROM OWN SOURCES	\$158	\$152	\$154	\$152	\$155	\$168	\$131
TOTAL GENERAL REVENUE	\$194	\$201	\$181	\$185	\$195	\$213	\$175

Selected Tax Data by Type and/or County

**TABLE 1 - Sales and Use Tax Revenues by Business Group,
Fiscal Year Ended June 30, 2001**

BUSINESS GROUP	COLLECTIONS	PERCENT		
Food	\$ 689,228,442.29	14.26%	TOTAL ALL GROUPS (1)	\$4,833,479,426.67
Apparel	\$ 150,043,316.42	3.10%	Accounting Adjustments Net	\$305,834,394.48
General Merchandise	\$ 644,603,474.61	13.34%	TOTAL "NET COLLECTIONS"	\$5,139,313,821.15
Automotive	\$ 726,590,406.65	15.03%	Vendor Discount	\$54,287,053.84
Home	\$ 462,252,824.32	9.56%	Adjusted Total Revenue	\$5,193,600,874.99
Lumber	\$ 428,043,632.94	8.86%		
Service	\$ 479,684,467.91	9.92%		
Manufacturers	\$ 247,772,839.57	5.13%		
Utilities	\$ 560,184,099.46	11.59%		
Miscellaneous	\$ 445,075,922.50	9.21%		
Total	\$4,833,479,426.67	100.00%		

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.

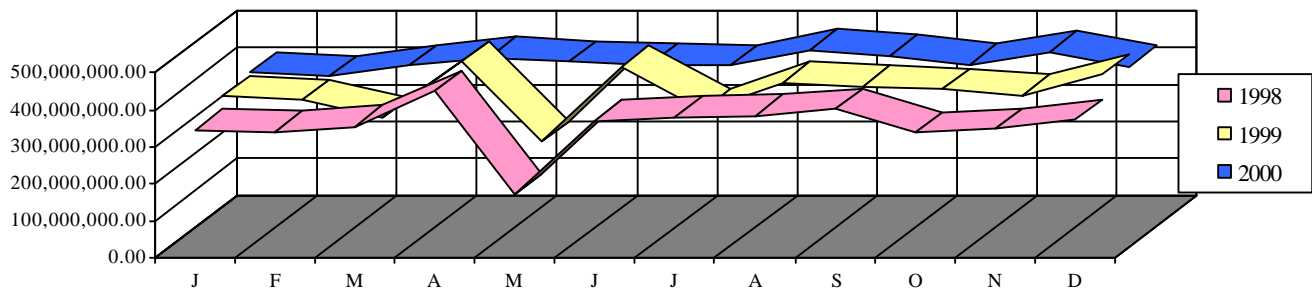
Selected Tax Data by Type and/or County

TABLE 2 - Sales and Use Tax Collections by Month Calendar Years 1998, 1999 and 2000

Month	1998	1999	2000
January	346,026,855	378,789,557	386,651,459
February	339,914,762	371,086,814	378,610,779
March	356,070,469	321,636,800	406,627,198
April	451,509,245	473,608,360	429,038,728
May	171,601,402	255,964,471	417,103,834
June	370,133,853	460,648,010	408,921,098
July	380,603,919	343,296,739	406,601,323
August	384,061,347	416,997,509	449,977,585
September	400,307,769	406,317,766	433,356,140
October	336,588,569	398,454,486	409,247,949
November	348,842,997	382,296,836	443,623,179
December	373,377,391	439,598,133	404,744,190
Total	4,259,038,578	4,648,695,481	4,974,503,463

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
1999	3,525,631	152,855,647,539	107,079,737,545	5,829,914,660

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	8,355,022,671	460,270,631
1999	188,557	20,348,382,255	14,056,987,534	703,924,027

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%
1999	5.65%	15.36%	15.11%	13.73%

Selected Tax Data by Type and/or County

**TABLE 4 - Motor Fuel and Motor Carrier
Detailed Revenue Data for Fiscal Year 2001**

MOTOR FUEL

GROSS TAXABLE GALLONAGE BY PRODUCT

Gasoline	4,759,885,353		
Diesel Fuel	1,612,909,040		
LPG	4,724,742		
Compressed Natural Gas	3,139,787		
Aviation Gasoline	580,750		
Other	<u>4,554,235</u>		
Total Motor Fuel Gallons		6,385,793,908	(Gallons)

TAX REVENUES BY PRODUCT (Dollars)

Gross Collections			
Gasoline	\$ 356,991,401.50		
Diesel Fuel	120,968,177.99		
LPG	354,355.66		
Compressed Natural Gas	235,484.01		
Aviation Gasoline	43,556.26		
Other	341,567.66		
Penalties & Interest - Motor Fuel	<u>625,284.83</u>		
Sub-total Motor Fuel Collections		\$ 479,559,827.91	

LESS - COMMISSIONS DEDUCTED BY DISTRIBUTORS

Gasoline	\$ 2,914,027.82		
Diesel Fuel	877,539.09		
LPG	2,057.17		
Other	<u>1,858.90</u>		
Sub-total Commissions & Distributions		\$ 3,795,482.98	

LESS - REFUNDS (Retail Dealer and Agriculture)

Motor Fuel Refunds (Agricultural & Retail Dealers)	\$ 1,461,392.95		
Distributor Refunds & Adjustments	<u>288,748.99</u>		
Sub-total Refunds		\$ <u>1,750,141.94</u>	

MOTOR FUEL TAX REVENUE, MOTOR FUELS
(Net of Commissions and Refunds)

\$ 485,105,452.83

MOTOR CARRIER

SOURCE AND AMOUNT OF REVENUE (Dollars)

Motor Carrier Road Use Tax			
IFTA Road Use Tax Collected	\$ 10,095,815.61		
Penalties & Interest	208,474.35		
Adjustments (Refunds)			
IFTA Refunds GA Motor Carriers	(1,512.39)		
IFTA Jurisdictional Distributions	<u>(39,398,742.59)</u>		
Sub-total Motor Carrier Collections & Distributions		\$ (29,095,965.02)	

MOTOR FUEL TRUCK REGISTRATION FEES

Decals	\$ 177,825.00		
Temporary Permits	102,560.00		
Adjustments, Net (Citations)	<u>35,583.00</u>		
Sub-total Motor Fuel Truck Registration Fees		\$ <u>315,968.00</u>	

TOTAL MOTOR CARRIER TAX & REGISTRATION FEES

\$ (28,779,997.02)

MOTOR FUEL DISTRIBUTORS

Net Receipts, Motor Fuel Dealer Registration Fees		\$ 1,200.00	
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TABLE 5 - Georgia Personal Income - 1999 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	9,041	0.26%	12,378,729,224	11.56%	1,369,177.00	740,816,296	81,939.64	25,263
OVER 500,000	12,351	0.35%	5,806,618,223	5.42%	470,133.45	345,513,314	27,974.52	35,835
OVER 100,000	254,918	7.23%	30,873,486,870	28.83%	121,111.44	1,789,410,591	7,019.55	747,462
OVER 50,000	622,448	17.65%	29,267,991,713	27.33%	47,020.78	1,604,050,063	2,577.00	1,698,369
OVER 30,000	603,302	17.11%	15,288,483,428	14.28%	25,341.34	781,331,971	1,295.09	1,323,197
OVER 25,000	222,349	6.31%	3,770,174,646	3.52%	16,956.11	178,543,804	802.99	441,666
OVER 20,000	263,495	7.47%	3,419,674,742	3.19%	12,978.14	149,986,027	569.22	520,867
OVER 15,000	298,267	8.46%	2,613,876,079	2.44%	8,763.54	99,828,652	334.70	585,167
OVER 14,000	62,940	1.79%	394,208,119	0.37%	6,263.24	13,204,425	209.79	121,277
OVER 13,000	63,468	1.80%	344,755,381	0.32%	5,431.96	10,938,494	172.35	120,605
OVER 12,000	65,654	1.86%	302,440,711	0.28%	4,606.58	8,995,392	137.01	124,463
OVER 11,000	67,108	1.90%	254,486,775	0.24%	3,792.20	7,021,862	104.64	125,937
OVER 10,000	67,197	1.91%	204,869,296	0.19%	3,048.79	5,284,188	78.64	123,464
OVER 9,000	70,382	2.00%	166,383,134	0.16%	2,364.00	3,888,883	55.25	129,999
OVER 8,000	69,515	1.97%	130,720,361	0.12%	1,880.46	2,710,848	39.00	120,441
OVER 7,000	71,418	2.03%	96,333,948	0.09%	1,348.87	1,779,174	24.91	118,367
OVER 6,000	75,021	2.13%	63,257,117	0.06%	843.19	961,866	12.82	118,017
OVER 5,000	75,843	2.15%	24,162,965	0.02%	318.59	267,850	3.53	113,529
OVER 4,000	77,948	2.21%	1,807,532	0.00%	23.19	57,408	0.74	112,122
OVER 3,000	78,944	2.24%	1,213,753	0.00%	15.37	53,013	0.67	109,599
OVER 2,000	78,735	2.23%	1,429,210	0.00%	18.15	71,522	0.91	105,174
OVER 1,000	73,485	2.08%	881,511	0.00%	12.00	38,531	0.52	94,655
TO 1,000	241,802	6.86%	1,673,752,807	1.56%	6,922.00	85,160,486	352.19	426,061
TOTALS	3,525,631		107,079,737,545		30,371.79	5,829,914,660	1,653.58	7,441,536

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Selected Tax Data by Type and/or County

TITLE OF FIELD	NUMBER	\$ AMOUNT	FOR OTHER YRS.	NUMBER	\$ AMOUNT
FED. AGI	3,426,590	160,228,767,638	TOTAL RETURNS	98,966	
ADJ TO FED	25,325	272,748,824	TOTAL TAX	29,899	171,333,114
ADJ TO FED	510,790	6,628,857,650	TOTAL WITHHELD	72,680	110,635,103
GA. AGI	3,334,678	152,855,647,539	TOTAL PENALTY	9,087	1,078,095
DEDUCTIONS	2,070,715	5,120,235,657			
ITEMIZED	1161761	20,721,085,423	RESIDENT RETS		NON-RES RETS
WITHHELD	3,066,915	5,273,740,081	JOINT	1,265,702	132,241
CR FROM EST	195,482	1,032,352,558	SEPARATE	65,961	10,708
LOW INCOME CREDIT	866,192	22,785,323	SINGLE	1,308,449	93,208
TOTAL CREDIT	3,348,070	6,328,264,729	HEAD OF HOUSEHOLD	622,507	26,855
TP OVER 65	303,335				

Selected Tax Data by Type and/or County

**TABLE 6- Revenue From Selective Excise Taxes
and Business License Fees, Fiscal Year 2001**

BEER		
	Beer Taxes	82,249,503.13
	Fines and Forfeitures	7,993.18
	Total	82,257,496.31
CIGAR AND CIGARETTE		
	Stamp Sales	76,047,572.97
	Additional Tax	5,730,266.11
	Fines and Forfeitures	5,340,811.34
	Total	87,118,650.42
LIQUOR		
	Liquor Taxes	37,156,834.22
	Fines and Forfeitures	191,425.14
	Total	37,348,259.36
MOTOR FUELS (Table 4)		485,105,452.83
WINE		
	Wine Taxes	20,236,645.31
	Fines and Forfeitures	131,327.55
	Total	20,367,972.86
TOTAL SELECTIVE EXCISE TAXES		712,197,831.78
BEER DEALERS		
	License and Brand Registration	28,805.00
	Wholesaler Licenses	33,542.50
	Retailer Licenses	858,295.52
	Special Permits	22,200.00
	Penalties	41,275.00
	Total	984,118.02
CIGAR AND CIGARETTE DEALERS		
	Wholesaler Licenses	11,600.00
	Manufacturer Representative Licenses	3,520.00
	Total	15,120.00
LIQUOR DEALERS		
	License and Brand Registration	28,028.40
	Wholesaler Licenses & Permits	30,025.00
	Retailer Licenses	545,098.48
	Penalties	31,160.00
	Total	634,311.88
WINE DEALERS		
	License and Brand Registration	10,676.60
	Wholesaler Licenses & Permits	25,062.50
	Retailer Licenses	708,758.35
	Penalties	33,690.00
	Total	778,187.45
COIN-OPERATED AMUSEMENT MACHINES		
	Annual Licenses and Permit Fees	2,453,550.00
	Refunds (-)	6,480.00
	Total	2,447,070.00
TOTAL, BUSINESS LICENSE FEES		4,858,807.35

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 1999, 2000 and 2001

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1999	2000	2001
Total Amount of Net* Revenue	\$217,542,501.66	\$235,292,404.93	\$237,105,926.72
Tags, Registration & Transfer	175,207,445.56	161,596,932.82	159,640,694.87
GRATIS Counties	140,278,924.82	124,689,212.76	136,477,850.69
Non-GRATIS Counties	34,928,520.74	36,907,720.06	20,689,930.31
Tradeport			380,271.33
Undistributed Collections - Other			2,118,840.51
Less: Refunds			(26,197.97)
Tags, Motor Carrier Registration			
International Registration Plan			33,240,945.94
Collections			53,217,469.99
Disbursements			(19,976,524.05)
Titles, total	42,335,056.10	73,695,472.11	44,224,285.91
Sold by counties	26,213,077.50	5,782,244.50	
Sold at State Office	12,769,300.60	2,463,131.61	
GRATIS Counties		55,159,320.54	30,399,813.48
Non-GRATIS Counties		3,334,858.60	3,307,344.15
Tradeport		5,905,670.00	9,741,120.00
Penalties and Adjustments	3,352,678.00	1,050,246.86	776,008.28

*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 1998, 1999 and 2000

SOURCE OF REVENUE	1999	2000	2001*
Titles Sold, Total Number	2,230,425	2,245,733	2,935,081
By counties	1,450,808	1,899,394	2,456,492
At State Office	779,617	346,339	478,589
License Tags Sold, Total Number	7,595,750	7,161,328	6,668,482
By counties	7,595,591	7,160,520	6,667,075
At State Office	169	808	1,407
Tags by Major Category			
Passenger cars, total	4,468,473	4,759,714	4,355,299
Motorcycles, total	86,962	88,564	86,782
Trucks, total	2,424,037	1,707,084	1,577,414
Trailers, total	611,606	601,861	633,748
Other Motor Vehicle Tags	4,672	4,105	15,239

* Figures provided by Motor Vehicle GRATIS System

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 - 2000

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
2000	0.25	201,251,229	10,313,948	190,937,281	146,053,491	44,883,790

**TABLE 10 - Summary of Net Property Tax Collections by Category, Fiscal Year Ended in 2000
(State taxes only, net of refunds and commissions)**

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	45,984,162.68
Public Utilities, Ad Valorem Tax -- Railroad Companies	36,614.54
Intangible Recording Fees	1,046,589.67
Intangible Property Tax	1.85
Interest and Other Property Tax Revenue	737,348.57
Public Service Commission (utility fees)	1,252,749.11
Total	49,057,466.42

Selected Tax Data by Type and/or County

**TABLE 11 - Values of General Property, Public Utilities Dollars
by Class of Property - 2000 and 2001**

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE 2000 TO 2001
	2000	2001	

General Property

Real Estate	138,530,832,885	150,682,637,189	12,151,804,304
Motor Vehicles	17,228,790,437	19,022,236,412	1,793,445,975
Other Personal Tangible Property	33,183,974,256	34,438,825,784	1,254,851,528
Total, Gross value	188,943,597,578	204,143,699,385	15,200,101,807
Exemptions, Homestead, Agriculture and Freeport	11,907,758,864	13,206,417,900	1,298,659,036
Total Net Taxable General Property	177,035,838,714	190,937,281,485	13,901,442,771

Public Utilities - Gross (1) Market Value

Railroads	1,272,465,033	1,171,932,933	(100,532,100)
Telephones	8,145,290,295	7,443,275,378	(702,014,917)
Electric	14,695,847,278	14,988,374,414	292,527,136
Gas	1,076,147,917	1,109,752,623	33,604,706
Pipeline	619,996,505	620,583,298	586,793
Flight Equipment	1,381,749,755	1,618,867,060	237,117,305
Total Taxable Public Utilities (1)	27,191,496,783	26,952,785,706	(238,711,077)
Grand Total Taxable Value (1)	204,227,335,497	217,890,067,191	13,662,731,694

(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 - 1999 Personal Income Tax Data - 1999 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	16,675	5,878	35	163,076,518	27,744	104,666,227	5,384,827	916	159
Atkinson	7,295	2,569	35	58,566,954	22,798	36,426,163	1,789,081	696	179
Bacon	10,365	3,631	35	95,878,797	26,406	62,159,624	3,173,660	874	176
Baker	3,617	1,394	39	32,875,094	23,583	20,781,869	1,036,862	744	186
Baldwin	42,181	14,765	35	470,637,584	31,875	312,602,904	16,332,865	1,106	160
Banks	13,166	5,496	42	163,232,073	29,700	105,374,320	5,404,414	983	304
Barrow	41,891	17,088	41	639,425,906	37,420	427,831,903	22,661,920	1,326	281
Bartow	74,607	30,435	41	1,109,657,558	36,460	750,373,304	39,673,749	1,304	247
Ben Hill	17,474	6,498	37	193,091,441	29,716	129,426,340	6,750,210	1,039	174
Berrien	16,529	5,725	35	159,268,376	27,820	104,788,449	5,382,227	940	175
Bibb	155,441	61,945	40	2,324,207,124	37,520	1,605,821,130	86,624,949	1,398	155
Bleckley	11,314	4,337	38	129,442,516	29,846	85,625,062	4,443,681	1,025	161
Brantley	13,895	4,990	36	130,467,423	26,146	83,005,314	4,175,438	837	233
Brooks	16,122	5,724	36	140,871,177	24,611	87,980,039	4,447,786	777	217
Bryan	24,394	8,384	34	338,767,597	40,406	227,300,732	12,179,112	1,453	317
Bulloch	50,777	16,382	32	565,983,093	34,549	385,477,201	20,543,054	1,254	227
Burke	23,217	6,988	30	181,507,480	25,974	111,957,569	5,620,003	804	146
Butts	18,380	7,162	39	235,417,965	32,870	153,473,695	7,989,859	1,116	225
Calhoun	4,936	2,031	41	46,789,783	23,038	28,820,234	1,421,523	700	148
Camden	47,032	12,202	26	399,935,774	32,776	255,604,185	13,269,362	1,087	290
Candler	8,953	3,405	38	85,778,712	25,192	53,028,155	2,688,397	790	194
Carroll	84,765	32,485	38	1,168,281,667	35,964	793,534,019	42,130,376	1,297	203
Catoosa	52,100	18,763	36	648,335,753	34,554	437,074,396	22,871,810	1,219	234
Charlton	9,462	2,808	30	78,472,725	27,946	50,406,878	2,575,392	917	185
Chatham	225,662	87,819	39	3,699,487,339	42,126	2,609,714,887	142,684,984	1,625	196
Chattahoochee	16,654	1,045	6	24,084,056	23,047	14,455,450	704,021	674	140
Chattooga	22,858	9,229	40	244,682,728	26,512	163,702,787	8,280,826	897	154
Cherokee	141,686	56,469	40	2,978,803,979	52,751	2,066,930,169	113,426,171	2,009	374
Clarke	90,638	35,205	39	1,394,860,995	39,621	1,005,293,833	54,684,668	1,553	206
Clay	3,524	1,095	31	25,637,562	23,413	15,973,157	801,806	732	185
Clayton	213,727	88,978	42	2,839,671,655	31,914	1,819,997,421	93,871,256	1,055	164
Clinch	6,677	2,221	33	64,504,234	29,043	43,270,420	2,238,101	1,008	178
Cobb	583,541	256,271	44	14,304,448,839	55,818	10,456,899,647	581,207,477	2,268	253
Coffee	34,958	12,365	35	374,621,504	30,297	251,110,956	13,089,916	1,059	206
Colquitt	40,724	14,210	35	403,768,238	28,414	265,102,266	13,718,717	965	175
Columbia	93,312	34,155	37	1,682,170,524	49,251	1,165,743,332	63,783,108	1,867	296
Cook	15,197	5,641	37	148,833,686	26,384	95,279,738	4,819,544	854	178
Coweta	89,401	34,471	39	1,551,713,434	45,015	1,068,957,626	57,800,073	1,677	324
Crawford	10,414	3,085	30	90,993,859	29,496	58,522,140	2,990,268	969	192
Crisp	20,637	7,521	36	199,999,081	26,592	125,188,920	6,415,832	853	164
Dade	15,344	4,990	33	152,297,222	30,520	100,780,142	5,197,484	1,042	233
Dawson	15,945	6,057	38	268,236,479	44,285	187,506,551	10,176,640	1,680	363
Decatur	27,128	9,250	34	264,569,756	28,602	171,670,604	8,884,714	961	175
DeKalb	596,853	264,764	44	11,740,364,839	44,343	8,325,840,162	453,834,481	1,714	193
Dodge	18,146	6,846	38	186,594,187	27,256	121,714,513	6,267,921	916	182
Dooly	10,433	4,034	39	99,569,627	24,683	62,393,943	3,145,645	780	176
Dougherty	94,080	35,622	38	1,163,912,486	32,674	772,895,513	40,980,312	1,150	148
Douglas	91,175	37,672	41	1,515,616,860	40,232	1,024,916,296	54,767,716	1,454	219
Early	12,127	4,320	36	122,392,683	28,332	81,271,468	4,246,888	983	167
Echols	2,534	845	33	21,523,148	25,471	13,558,093	676,936	801	255
Effingham	38,370	13,911	36	515,009,815	37,022	341,007,710	17,965,084	1,291	304
Elbert	19,363	7,838	40	216,818,077	27,662	143,585,684	7,351,715	938	159
Emanuel	21,042	7,911	38	191,074,055	24,153	116,901,176	5,896,716	745	158
Evans	10,089	3,735	37	102,024,308	27,316	66,847,405	3,463,744	927	186
Fannin	18,945	7,387	39	203,635,941	27,567	131,030,339	6,739,721	912	219

Selected Tax Data by Type and/or County

TABLE 12 - 1999 Personal Income Tax Data - 1999 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	92,378	38,019	41	2,338,553,755	61,510	1,662,418,457	92,791,963	2,441	321
Floyd	85,512	35,249	41	1,244,188,579	35,297	860,796,979	45,966,727	1,304	171
Forsyth	96,686	36,344	38	2,505,042,407	68,926	1,820,987,662	102,184,202	2,812	642
Franklin	19,311	8,077	42	221,956,060	27,480	146,602,634	7,587,494	939	182
Fulton	744,827	318,496	43	24,064,349,907	75,556	18,387,739,003	1,049,459,446	3,295	279
Gilmer	19,766	8,365	42	260,632,295	31,157	175,009,568	9,129,184	1,091	273
Glascock	2,544	770	30	21,293,837	27,654	13,975,225	712,054	925	131
Glynn	67,945	26,932	40	1,116,686,047	41,463	775,609,047	42,191,277	1,567	199
Gordon	41,966	16,964	40	547,685,662	32,285	388,756,364	20,375,123	1,201	184
Grady	21,600	7,477	35	203,623,502	27,233	130,128,577	6,655,198	890	182
Greene	14,094	5,335	38	253,219,340	47,464	177,090,122	9,777,638	1,833	312
Gwinnett	545,632	236,383	43	12,520,927,704	52,969	8,863,830,437	488,108,537	2,065	317
Habersham	32,530	13,039	40	582,359,779	44,663	436,748,356	24,046,780	1,844	267
Hall	123,290	54,843	44	2,391,638,191	43,609	1,653,287,028	89,557,346	1,633	262
Hancock	9,046	3,383	37	73,889,942	21,842	42,253,945	2,030,293	600	161
Haralson	25,070	9,341	37	280,667,775	30,047	186,232,909	9,661,632	1,034	182
Harris	22,634	9,050	40	395,038,107	43,651	272,520,370	14,739,452	1,629	293
Hart	22,124	9,112	41	262,863,597	28,848	175,446,843	9,099,850	999	198
Heard	10,490	3,481	33	100,282,741	28,809	63,785,882	3,234,690	929	636
Henry	113,443	48,658	43	2,248,839,006	46,217	1,517,416,442	81,880,061	1,683	400
Houston	107,644	42,405	39	1,544,465,680	36,422	1,042,646,410	55,278,154	1,304	199
Irwin	9,181	3,790	41	104,277,845	27,514	67,049,953	3,422,969	903	229
Jackson	39,057	15,622	40	535,015,193	34,248	359,109,914	18,907,862	1,210	247
Jasper	10,589	3,928	37	138,635,240	35,294	92,970,822	4,917,115	1,252	237
Jeff Davis	12,714	4,866	38	134,036,904	27,546	86,785,279	4,434,407	911	160
Jefferson	17,858	6,405	36	157,353,503	24,567	97,690,381	4,902,965	765	141
Jenkins	8,401	2,765	33	66,522,589	24,059	40,727,141	2,033,317	735	148
Johnson	8,293	2,838	34	70,918,952	24,989	44,873,838	2,268,945	799	146
Jones	23,307	8,515	37	311,768,789	36,614	211,529,232	11,199,818	1,315	220
Lamar	15,010	6,015	40	174,858,361	29,070	113,347,847	5,819,923	968	194
Lanier	6,959	2,391	34	68,012,253	28,445	44,950,177	2,317,380	969	232
Laurens	43,927	16,164	37	506,949,246	31,363	330,523,813	17,289,028	1,070	173
Lee	23,341	8,238	35	342,807,628	41,613	228,002,151	12,168,714	1,477	320
Liberty	59,694	13,635	23	378,208,852	27,738	224,278,449	11,288,716	828	268
Lincoln	8,339	3,117	37	89,192,647	28,615	57,803,723	2,986,425	958	196
Long	8,709	2,304	26	57,250,431	24,848	34,697,315	1,723,937	748	250
Lowndes	85,413	30,839	36	1,042,399,417	33,801	697,136,563	36,954,720	1,198	202
Lumpkin	19,772	7,611	38	275,892,236	36,249	189,119,056	10,046,958	1,320	318
Macon	13,126	4,174	32	107,392,509	25,729	67,842,659	3,410,083	817	143
Madison	25,208	9,940	39	299,362,705	30,117	199,066,968	10,277,664	1,034	199
Marion	6,779	2,096	31	57,715,125	27,536	37,410,260	1,895,583	904	191
McDuffie	21,814	8,255	38	242,010,954	29,317	155,516,926	7,996,083	969	175
McIntosh	10,114	3,799	38	101,254,749	26,653	64,408,747	3,289,043	866	199
Meriwether	23,043	8,317	36	220,601,360	26,524	142,482,366	7,207,335	867	163
Miller	6,318	2,046	32	56,192,352	27,464	36,621,336	1,881,866	920	146
Mitchell	21,219	7,469	35	180,850,870	24,214	113,045,846	5,654,642	757	157
Monroe	20,032	8,411	42	325,064,239	38,648	222,559,778	11,937,306	1,419	263
Montgomery	7,854	2,648	34	68,736,887	25,958	43,087,048	2,183,777	825	177
Morgan	15,437	6,112	40	233,419,104	38,190	157,013,558	8,398,002	1,374	243
Murray	33,922	12,936	38	382,425,491	29,563	259,114,522	13,209,048	1,021	198
Muscogee	182,058	68,440	38	2,381,359,147	34,795	1,657,580,125	88,648,825	1,295	178
Newton	60,583	24,617	41	913,487,703	37,108	607,640,173	32,163,863	1,307	258
Oconee	24,526	9,824	40	494,348,052	50,320	343,367,463	18,827,083	1,916	331
Oglethorpe	11,564	4,456	39	136,293,348	30,586	90,515,188	4,650,892	1,044	223
Paulding	79,587	29,906	38	1,258,760,509	42,091	840,644,846	44,705,408	1,495	405

Selected Tax Data by Type and/or County

TABLE 12 - 1999 Personal Income Tax Data - 1999 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	24,996	9,542	38	299,144,463	31,350	193,530,723	10,089,364	1,057	187
Pickens	21,024	8,868	42	381,115,861	42,977	269,560,383	14,601,426	1,647	264
Pierce	15,804	5,697	36	164,010,131	28,789	107,278,655	5,543,458	973	211
Pike	13,104	5,286	40	188,567,326	35,673	126,936,319	6,699,650	1,267	251
Polk	36,627	14,375	39	408,394,049	28,410	272,526,564	14,047,170	977	159
Pulaski	8,359	3,355	40	101,159,435	30,152	67,368,138	3,517,375	1,048	179
Putnam	18,199	7,044	39	255,021,038	36,204	168,659,695	8,974,424	1,274	264
Quitman	2,449	705	29	15,944,463	22,616	9,795,186	480,488	682	225
Rabun	13,687	5,379	39	174,415,345	32,425	116,473,441	6,126,557	1,139	228
Randolph	8,012	2,610	33	60,497,105	23,179	37,249,205	1,854,158	710	148
Richmond	190,310	71,334	37	2,266,056,564	31,767	1,510,470,817	79,624,226	1,116	151
Rockdale	68,968	27,547	40	1,233,884,710	44,792	853,483,969	46,353,965	1,683	221
Schley	3,949	1,410	36	41,004,895	29,081	27,166,522	1,400,398	993	193
Screven	14,463	5,334	37	141,491,053	26,526	89,759,586	4,546,854	852	163
Seminole	9,803	3,249	33	86,234,166	26,542	54,752,446	2,801,531	862	164
Spalding	57,825	23,694	41	768,497,414	32,434	513,337,404	26,953,620	1,138	172
Stephens	25,332	10,100	40	292,625,854	28,973	195,278,198	10,161,105	1,006	162
Stewart	5,374	1,886	35	43,928,044	23,292	27,332,017	1,349,172	715	158
Sumter	31,362	10,798	34	341,410,741	31,618	225,010,454	11,777,785	1,091	168
Talbot	6,969	2,870	41	73,245,434	25,521	45,890,805	2,278,896	794	202
Taliaferro	1,924	684	36	14,833,966	21,687	9,238,004	456,755	668	144
Tattnall	19,171	6,403	33	164,311,007	25,662	103,911,792	5,263,738	822	168
Taylor	8,287	3,246	39	91,974,278	28,335	60,917,211	3,146,018	969	185
Telfair	11,406	4,267	37	99,362,586	23,286	61,556,505	3,081,675	722	147
Terrell	11,205	3,751	33	97,963,032	26,117	62,006,843	3,141,364	837	154
Thomas	42,896	15,182	35	490,085,819	32,281	349,792,155	18,613,933	1,226	166
Tift	36,975	13,822	37	446,194,894	32,282	299,487,700	15,827,404	1,145	178
Toombs	25,990	9,009	35	270,437,701	30,019	178,074,342	9,346,546	1,037	163
Towns	8,800	3,382	38	110,199,440	32,584	73,076,335	3,875,445	1,146	281
Treutlen	5,933	2,093	35	50,032,462	23,905	30,287,013	1,508,107	721	161
Troup	58,801	22,247	38	821,158,728	36,911	564,753,491	30,185,892	1,357	181
Turner	9,249	3,237	35	74,723,414	23,084	46,293,573	2,314,538	715	149
Twiggs	10,198	3,648	36	95,221,853	26,102	60,800,483	3,059,545	839	177
Union	17,234	6,129	36	190,630,464	31,103	125,304,680	6,614,567	1,079	289
Upson	27,079	10,710	40	307,709,545	28,731	206,517,234	10,637,044	993	161
Walker	62,963	22,471	36	689,527,134	30,685	465,410,269	24,055,727	1,071	166
Walton	58,498	21,457	37	852,286,772	39,721	571,726,280	30,515,437	1,422	286
Ware	35,232	13,098	37	362,698,035	27,691	237,903,649	12,314,075	940	145
Warren	6,075	2,287	38	56,167,671	24,560	35,238,062	1,753,770	767	163
Washington	20,198	6,794	34	218,220,418	32,120	146,926,939	7,723,491	1,137	161
Wayne	25,610	8,735	34	256,666,810	29,384	164,874,093	8,521,634	976	174
Webster	2,203	896	41	22,651,923	25,281	14,262,505	712,473	795	192
Wheeler	4,864	1,775	36	41,935,559	23,626	26,397,795	1,323,359	746	170
White	18,195	7,265	40	225,701,445	31,067	147,848,802	7,707,303	1,061	242
Whitfield	83,220	35,330	42	1,400,632,937	39,644	996,805,618	53,534,976	1,515	187
Wilcox	7,419	2,548	34	62,592,212	24,565	39,402,883	1,984,436	779	159
Wilkes	10,556	4,274	40	121,237,037	28,366	80,043,228	4,117,245	963	152
Wilkinson	10,908	3,537	32	101,246,403	28,625	65,459,788	3,341,383	945	124
Worth	22,483	8,126	36	236,345,241	29,085	154,974,448	7,983,300	982	210
Other		427,886		16,102,781,273	37,633	10,735,187,515	575,902,013	1,346	1,206
TOTAL	7,788,240	3,525,631	45	152,855,647,539	43,356	107,079,737,545	5,829,914,660	1,654	254

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2000

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	262,356	244,457	332,279	8,052	6,349	2,489	193	74	17,157
Atkinson	106,025	100,542	5,571	3,105	2,254	733	33	6	6,131
Bacon	152,543	145,675	9,411	4,444	3,356	1,255	114	45	9,214
Baker	98,349	92,730	5,829	2,081	1,208	468	21	13	3,791
Baldwin	551,968	514,673	44,638	19,925	8,864	3,793	328	98	33,008
Banks	419,302	362,164	14,836	8,020	5,981	2,752	273	58	17,084
Barrow	936,685	782,973	31,018	26,619	13,300	5,579	833	122	46,453
Bartow	1,863,815	1,804,439	191,709	46,056	24,239	9,805	1,255	224	81,579
Ben Hill	281,978	249,865	11,368	8,065	4,290	1,714	165	52	14,286
Berrien	243,148	220,191	8,941	7,626	5,510	2,229	233	50	15,648
Bibb	3,181,855	2,927,652	134,197	80,049	24,017	9,201	1,271	223	114,761
Bleckley	179,081	166,197	8,995	5,802	3,592	1,505	123	23	11,045
Brantley	174,693	164,964	18,939	6,577	5,365	2,585	106	61	14,694
Brooks	260,476	240,407	10,135	7,604	4,401	1,674	105	16	13,800
Bryan	481,522	468,221	19,511	12,505	6,421	3,223	351	68	22,568
Bulloch	1,004,358	890,274	29,638	23,599	12,425	4,688	521	155	41,388
Burke	347,609	322,568	1,253,464	11,657	6,130	1,967	198	51	20,003
Butts	385,627	343,907	31,414	10,863	6,357	3,026	333	49	20,628
Calhoun	108,354	102,248	6,699	2,473	1,642	610	43	7	4,775
Camden	699,881	680,465	37,535	18,265	7,432	2,849	550	94	29,190
Candler	153,828	142,892	7,812	4,250	2,608	980	95	28	7,961
Carroll	1,801,403	1,623,467	66,951	47,137	24,597	8,594	1,029	267	81,624
Catoosa	1,000,690	953,288	27,482	28,631	12,994	4,049	803	98	46,575
Charlton	185,664	176,149	17,205	4,569	2,925	1,408	70	29	9,001
Chatham	6,430,876	6,030,562	214,520	124,079	33,142	14,084	1,876	422	173,603
Chattahoochee	36,317	35,114	2,014	5,640	1,603	360	145	21	7,769
Chattooga	415,687	389,093	14,471	12,359	7,004	2,133	212	31	21,739
Cherokee	4,013,155	3,681,238	95,777	82,071	32,615	15,881	2,713	314	133,594
Clarke	2,076,751	1,961,296	67,581	48,280	11,888	3,575	768	214	64,725
Clay	66,242	61,522	3,956	1,671	876	436	9	19	3,011
Clayton	5,419,944	5,080,773	568,588	143,568	36,103	15,090	1,871	579	197,211
Clinch	169,419	151,063	12,674	2,717	2,143	1,149	37	29	6,075
Cobb	18,478,135	17,528,531	451,199	324,694	70,595	27,748	6,281	1,213	430,531
Coffee	678,765	603,871	25,490	17,030	11,024	4,121	237	106	32,518
Colquitt	628,187	572,277	23,825	19,392	11,077	4,479	250	140	35,338

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2000

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	2,143,282	2,005,537	46,657	49,384	17,257	8,787	1,209	184	76,821
Cook	263,747	241,668	11,634	7,224	4,315	1,859	110	50	13,558
Coweta	1,904,164	1,842,670	125,548	47,384	20,368	9,050	1,362	155	78,319
Crawford	199,140	186,736	10,373	6,228	3,884	1,753	167	37	12,069
Crisp	417,147	376,450	7,560	9,764	5,124	2,073	149	63	17,173
Dade	240,786	226,959	12,181	7,908	4,861	1,189	174	33	14,165
Dawson	709,506	657,288	14,123	11,265	6,291	2,914	491	31	20,992
Decatur	588,608	538,041	27,846	13,660	7,430	3,488	198	74	24,850
DeKalb	17,213,888	16,623,244	418,635	351,915	53,844	13,350	3,774	1,363	424,246
Dodge	219,806	203,059	15,797	7,874	4,944	1,688	96	74	14,676
Dooly	205,985	191,781	11,999	5,587	3,141	1,073	91	39	9,931
Dougherty	1,900,476	1,700,051	68,098	45,705	14,480	6,740	578	258	67,761
Douglas	2,065,123	1,960,438	91,009	51,727	20,525	8,833	1,431	230	82,746
Early	310,478	280,816	15,416	5,201	2,885	1,228	77	45	9,436
Echols	75,789	73,359	5,424	1,797	1,246	482	17	25	3,567
Effingham	659,038	619,295	116,398	19,158	11,320	6,078	606	58	37,220
Elbert	460,417	409,490	17,683	11,316	6,613	2,451	211	64	20,655
Emanuel	325,073	302,646	16,715	10,320	6,137	2,314	220	24	19,015
Evans	173,138	165,040	6,139	4,575	2,955	1,081	100	28	8,739
Fannin	461,682	423,351	12,699	11,518	7,020	2,670	337	59	21,604
Fayette	3,116,830	2,963,385	55,367	60,086	19,481	8,988	1,478	219	90,252
Floyd	1,947,056	1,830,128	344,907	49,102	21,911	7,679	984	204	79,880
Forsyth	3,889,614	3,671,975	55,103	59,340	22,254	12,029	2,070	228	95,921
Franklin	389,965	342,571	13,960	12,526	8,322	3,758	307	61	24,974
Fulton	29,559,204	27,818,662	1,443,349	408,870	62,922	17,020	5,241	2,090	496,143
Gilmer	514,090	479,042	13,756	13,815	8,501	3,025	397	62	25,800
Glascock	54,262	51,869	3,817	1,312	1,086	444	22	5	2,869
Glynn	2,522,245	2,427,742	63,581	39,506	13,291	6,383	840	159	60,179
Gordon	1,054,893	1,005,413	30,677	26,095	13,779	4,750	654	79	45,357
Grady	425,333	384,009	13,789	10,205	5,852	2,152	154	54	18,417
Greene	584,865	557,218	19,752	8,519	3,921	1,876	140	47	14,503
Gwinnett	18,644,909	17,327,076	324,519	345,448	84,592	32,453	7,091	1,219	470,803
Habersham	865,009	785,419	41,823	19,666	11,145	4,631	477	57	35,976
Hall	3,645,864	3,466,968	88,296	80,926	35,306	14,677	2,137	285	133,331
Hancock	157,739	147,585	34,727	4,185	1,797	557	34	33	6,606

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2000

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	412,526	381,513	30,177	14,232	9,167	3,208	329	65	27,001
Harris	547,671	519,100	60,258	14,414	7,517	3,418	408	90	25,847
Hart	656,711	602,080	23,662	14,008	7,375	3,388	306	57	25,134
Heard	184,510	161,458	114,006	6,184	4,415	1,899	135	39	12,672
Henry	3,334,785	2,976,900	78,015	65,843	28,694	13,147	2,163	239	110,086
Houston	1,891,286	1,800,898	58,362	62,458	22,796	9,539	1,386	232	96,411
Irwin	170,448	153,112	11,379	4,318	2,873	1,073	90	3	8,357
Jackson	1,189,702	1,015,692	70,603	23,284	13,809	6,194	661	34	43,982
Jasper	304,132	241,815	36,061	6,694	4,351	2,225	216	5	13,491
Jeff Davis	247,168	228,381	11,948	6,068	4,084	1,878	105	6	12,141
Jefferson	337,971	301,056	22,230	8,916	4,502	1,958	112	16	15,504
Jenkins	118,888	110,829	12,210	3,826	2,403	788	27	4	7,048
Johnson	97,664	90,635	6,299	4,072	2,615	886	58	27	7,658
Jones	381,920	365,718	36,364	14,314	7,678	3,726	343	18	26,079
Lamar	263,795	238,158	15,447	9,454	4,871	2,206	239	6	16,776
Lanier	83,804	79,424	5,824	2,982	1,907	782	38	2	5,711
Laurens	872,545	834,654	32,885	22,974	12,289	4,424	359	47	40,093
Lee	463,003	434,993	15,165	10,675	5,569	3,208	257	10	19,719
Liberty	579,660	555,074	39,123	26,604	7,884	2,564	510	35	37,597
Lincoln	124,408	117,875	4,421	4,485	2,569	1,324	112	7	8,497
Long	105,973	100,904	10,457	4,004	2,623	1,188	81	3	7,899
Lowndes	1,842,965	1,728,642	69,892	45,900	17,853	8,237	881	109	72,980
Lumpkin	487,032	442,841	14,767	12,358	7,490	2,676	465	12	23,001
Macon	238,426	227,851	16,185	6,615	3,131	1,192	72	15	11,025
Madison	416,540	385,231	32,635	14,374	9,235	4,455	377	21	28,462
Marion	121,012	115,221	6,481	3,623	2,515	806	65	4	7,013
McDuffie	419,114	386,551	16,543	11,749	5,830	2,656	243	20	20,498
McIntosh	209,974	202,600	6,452	5,762	3,005	1,189	97	1	10,054
Meriwether	429,217	361,440	20,236	12,909	6,749	2,537	255	26	22,476
Miller	121,596	103,011	4,229	2,846	1,911	674	30	7	5,468
Mitchell	424,714	346,988	37,517	10,246	5,379	2,286	111	32	18,054
Monroe	423,750	404,192	458,778	13,106	6,941	3,369	437	13	23,866
Montgomery	99,158	92,523	7,103	3,445	2,312	948	47	7	6,759
Morgan	572,544	468,174	21,267	8,820	5,227	2,273	263	15	16,597
Murray	611,243	590,992	21,885	17,654	11,055	4,256	510	20	33,495

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2000

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	3,630,186	3,384,373	108,920	93,639	24,020	6,725	1,213	125	125,722
Newton	1,444,517	1,281,908	40,719	37,773	17,804	7,705	1,034	52	64,368
Oconee	783,202	700,570	20,248	15,369	6,626	3,374	347	26	25,742
Oglethorpe	234,807	224,197	12,205	7,200	4,679	2,350	150	7	14,386
Paulding	1,542,879	1,446,305	42,501	40,070	20,988	9,161	1,438	46	71,703
Peach	340,119	317,247	10,660	11,446	5,126	2,156	232	29	18,989
Pickens	796,924	748,942	21,804	13,099	7,623	3,021	466	15	24,224
Pierce	256,615	239,008	13,127	7,452	5,270	2,424	120	8	15,274
Pike	264,666	241,430	6,099	8,862	5,589	2,770	316	12	17,549
Polk	618,868	560,120	50,753	20,965	11,634	3,995	426	18	37,038
Pulaski	140,152	130,817	6,519	4,565	2,650	1,191	113	5	8,524
Putnam	602,633	566,579	105,087	10,882	6,564	4,015	276	7	21,744
Quitman	48,955	45,117	1,921	1,119	621	349	21	2	2,112
Rabun	701,402	671,547	190,648	8,940	5,865	2,235	327	16	17,383
Randolph	115,424	110,861	5,992	3,558	1,994	920	43	1	6,516
Richmond	3,677,368	3,441,537	142,161	100,620	27,517	8,894	1,324	160	138,515
Rockdale	1,836,971	1,701,083	70,771	37,852	13,973	6,431	1,089	35	59,380
Schley	72,358	65,597	2,870	1,654	1,180	426	23	1	3,284
Screven	220,458	204,054	15,303	6,839	4,076	1,611	100	7	12,633
Seminole	188,056	165,084	7,458	4,645	2,690	1,277	58	12	8,682
Spalding	1,152,905	1,059,084	30,689	31,873	14,172	5,665	741	52	52,503
Stephens	571,770	505,858	22,031	15,044	7,456	3,029	315	32	25,876
Stewart	88,920	83,339	5,937	2,418	1,195	390	30	1	4,034
Sumter	560,210	509,335	32,032	15,384	6,679	2,712	211	39	25,025
Talbot	126,662	107,006	8,567	4,347	2,171	810	65	8	7,401
Taliaferro	39,843	37,769	3,270	1,094	552	211	21	3	1,881
Tattnall	231,386	212,708	16,505	8,074	5,596	1,965	125	23	15,783
Taylor	126,691	119,992	10,698	4,243	2,592	1,094	86	4	8,019
Telfair	213,067	191,676	12,361	4,820	2,957	1,151	72	2	9,002
Terrell	174,865	161,635	8,476	5,406	2,553	1,276	72	13	9,320
Thomas	912,425	855,763	21,830	22,060	10,237	4,241	333	26	36,897
Tift	792,109	676,150	32,454	18,587	9,712	4,224	292	33	32,848
Toombs	400,508	352,188	20,333	12,365	7,186	2,867	217	16	22,651
Towns	342,555	331,760	7,975	6,066	3,751	1,835	237	10	11,899
Treutlen	65,062	60,127	4,496	3,385	2,039	627	46	4	6,101

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2000

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	1,414,131	1,290,101	40,035	30,770	13,151	4,463	561	51	48,996
Turner	179,751	149,091	10,510	3,816	2,372	777	64	5	7,034
Twiggs	213,495	206,272	12,334	5,404	3,012	1,191	106	14	9,727
Union	533,126	492,342	10,266	10,749	6,958	3,420	483	9	21,619
Upton	465,166	415,981	20,092	15,010	7,020	2,845	314	17	25,206
Walker	1,036,704	955,960	29,540	32,621	16,865	4,808	821	29	55,144
Walton	1,356,998	1,271,929	42,690	35,604	19,218	8,946	989	21	64,778
Ware	508,169	476,210	59,745	16,405	8,268	3,928	346	23	28,970
Warren	102,796	97,197	12,158	3,305	1,549	628	41	26	5,549
Washington	470,978	455,204	34,196	10,470	6,292	2,686	158	54	19,660
Wayne	545,616	518,328	26,577	10,229	6,656	3,456	180	27	20,548
Webster	52,048	48,802	3,120	1,270	785	280	10	1	2,346
Wheeler	92,271	87,851	6,967	2,678	1,994	884	28	10	5,594
White	531,705	485,983	18,407	12,878	7,808	3,443	393	17	24,539
Whitfield	2,243,706	2,202,459	56,836	48,779	22,113	9,255	1,206	115	81,468
Wilcox	130,051	120,833	6,738	3,458	2,450	817	46	3	6,774
Wilkes	249,694	226,919	9,563	6,070	3,439	1,496	109	9	11,123
Wilkinson	305,743	294,051	18,053	5,130	3,231	1,282	90	7	9,740
Worth	406,325	361,754	16,384	10,800	6,808	2,953	198	10	20,769
Other	0	0	0	336	337	731	3	0	1,407
STATE TOTAL	204,143,705	190,937,288	10,381,526	4,355,299	1,577,414	633,748	86,782	15,240	6,668,482

(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	1999 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1999 AUTOMOBILE REGISTRATION		1999 ADJ. GROSS INCOME REPORTED (GA Returns)		1999 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	744,827	1	408,870	1	24,064,350	1	29,262,011	1	0.549	32,309	39,287
DeKalb	596,853	4	351,915	2	11,740,365	4	17,041,879	4	0.590	19,670	28,553
Cobb	583,541	2	324,694	4	14,304,449	2	17,979,730	2	0.556	24,513	30,811
Gwinnett	545,632	3	345,448	3	12,520,928	3	17,651,595	3	0.633	22,948	32,351
Chatham	225,662	5	124,079	6	3,699,487	5	6,245,082	5	0.550	16,394	27,674
Clayton	213,727	6	143,568	5	2,839,672	7	5,649,361	6	0.672	13,286	26,433
Richmond	190,310	10	100,620	7	2,266,057	13	3,583,698	9	0.529	11,907	18,831
Muscogee	182,058	9	93,639	8	2,381,359	10	3,493,293	11	0.514	13,080	19,188
Bibb	155,441	12	80,049	11	2,324,207	12	3,061,849	12	0.515	14,952	19,698
Cherokee	141,686	7	82,071	9	2,978,804	6	3,777,015	7	0.579	21,024	26,658
Hall	123,290	8	80,926	10	2,391,638	9	3,555,264	10	0.656	19,398	28,837
Henry	113,443	14	65,843	12	2,248,839	14	3,054,915	13	0.580	19,824	26,929
Houston	107,644	17	62,458	13	1,544,466	17	1,859,260	23	0.580	14,348	17,272
Forsyth	96,686	11	59,340	15	2,505,042	8	3,727,078	8	0.614	25,909	38,548
Dougherty	94,080	25	45,705	25	1,163,912	25	1,768,149	26	0.486	12,372	18,794
Columbia	93,312	15	49,384	17	1,682,171	15	2,052,194	18	0.529	18,027	21,993
Fayette	92,378	13	60,086	14	2,338,554	11	3,018,752	14	0.650	25,315	32,678
Douglas	91,175	16	51,727	16	1,515,617	18	2,051,447	19	0.567	16,623	22,500
Clarke	90,638	21	48,280	20	1,394,861	20	2,028,877	20	0.533	15,389	22,384
Coweta	89,401	20	47,384	21	1,551,713	16	1,968,218	22	0.530	17,357	22,016
Floyd	85,512	19	49,102	18	1,244,189	22	2,175,035	17	0.574	14,550	25,435
Lowndes	85,413	26	45,900	24	1,042,399	28	1,798,534	24	0.537	12,204	21,057
Carroll	84,765	24	47,137	22	1,168,282	24	1,690,418	27	0.556	13,783	19,942
Whitfield	83,220	18	48,779	19	1,400,633	19	2,259,295	16	0.586	16,830	27,148
Paulding	79,587	27	40,070	26	1,258,761	21	1,488,806	29	0.503	15,816	18,707
Bartow	74,607	23	46,056	23	1,109,658	27	1,996,148	21	0.617	14,873	26,756
Rockdale	68,968	28	37,852	28	1,233,885	23	1,771,854	25	0.549	17,891	25,691
Glynn	67,945	22	39,506	27	1,116,686	26	2,491,323	15	0.581	16,435	36,667
Walker	62,963	33	32,621	31	689,527	33	985,500	36	0.518	10,951	15,652
Newton	60,583	29	37,773	29	913,488	29	1,322,627	31	0.623	15,078	21,832

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

COUNTY	1999 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1999 AUTOMOBILE REGISTRATION		1999 ADJ. GROSS INCOME REPORTED (GA Returns)		1999 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
Liberty	59,694	47	26,604	36	378,209	52	594,197	57	0.446	6,336	9,954
Troup	58,801	31	30,770	33	821,159	31	1,330,136	30	0.523	13,965	22,621
Walton	58,498	30	35,604	30	852,287	30	1,314,619	32	0.609	14,570	22,473
Spalding	57,825	32	31,873	32	768,497	32	1,089,773	33	0.551	13,290	18,846
Catoosa	52,100	34	28,631	34	648,336	34	980,770	37	0.550	12,444	18,825
Bulloch	50,777	37	23,599	38	565,983	37	919,912	38	0.465	11,146	18,117
Camden	47,032	46	18,265	48	399,936	48	718,000	48	0.388	8,503	15,266
Laurens	43,927	39	22,974	40	506,949	41	867,539	40	0.523	11,541	19,750
Thomas	42,896	41	22,060	41	490,086	43	877,593	39	0.514	11,425	20,459
Baldwin	42,181	49	19,925	43	470,638	44	559,311	62	0.472	11,158	13,260
Gordon	41,966	35	26,095	37	547,686	38	1,036,090	35	0.622	13,051	24,689
Barrow	41,891	38	26,619	35	639,426	35	813,991	44	0.635	15,264	19,431
Colquitt	40,724	48	19,392	45	403,768	47	596,102	56	0.476	9,915	14,638
Jackson	39,057	36	23,284	39	535,015	39	1,086,295	34	0.596	13,698	27,813
Effingham	38,370	42	19,158	46	515,010	40	735,693	46	0.499	13,422	19,174
Tift	36,975	43	18,587	47	446,195	45	708,604	49	0.503	12,067	19,164
Polk	36,627	45	20,965	42	408,394	46	610,873	55	0.572	11,150	16,678
Ware	35,232	55	16,405	51	362,698	54	535,955	65	0.466	10,295	15,212
Coffee	34,958	51	17,030	50	374,622	53	629,361	52	0.487	10,716	18,003
Murray	33,922	50	17,654	49	382,425	50	612,877	54	0.520	11,274	18,067
Habersham	32,530	40	19,666	44	582,360	36	827,242	43	0.605	17,902	25,430
Sumter	31,362	56	15,384	52	341,411	56	541,367	64	0.491	10,886	17,262
Decatur	27,128	60	13,660	62	264,570	68	565,887	61	0.504	9,753	20,860
Upson	27,079	59	15,010	55	307,710	60	436,073	75	0.554	11,363	16,104
Toombs	25,990	74	12,365	69	270,438	66	372,521	90	0.476	10,405	14,333
Wayne	25,610	72	10,229	86	256,667	71	544,905	63	0.399	10,022	21,277
Stephens	25,332	58	15,044	54	292,626	63	527,889	66	0.594	11,552	20,839
Madison	25,208	63	14,374	57	299,363	61	417,866	78	0.570	11,876	16,577
Haralson	25,070	68	14,232	59	280,668	64	411,690	79	0.568	11,195	16,422
Peach	24,996	78	11,446	75	299,144	62	327,907	93	0.458	11,968	13,118

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

COUNTY	1999 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1999 AUTOMOBILE REGISTRATION		1999 ADJ. GROSS INCOME REPORTED (GA Returns)		1999 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	24,526	44	15,369	53	494,348	42	720,818	47	0.627	20,156	29,390
Bryan	24,394	64	12,505	68	338,768	57	487,732	72	0.513	13,887	19,994
Lee	23,341	70	10,675	82	342,808	55	450,158	74	0.457	14,687	19,286
Jones	23,307	65	14,314	58	311,769	59	402,082	82	0.614	13,377	17,252
Burke	23,217	61	11,657	73	181,507	92	1,576,032	28	0.502	7,818	67,883
Meriwether	23,043	79	12,909	65	220,601	81	381,676	86	0.560	9,573	16,564
Chattooga	22,858	73	12,359	70	244,683	74	403,564	80	0.541	10,704	17,655
Harris	22,634	54	14,414	56	395,038	49	579,358	58	0.637	17,453	25,597
Worth	22,483	86	10,800	80	236,345	76	378,138	87	0.480	10,512	16,819
Hart	22,124	57	14,008	60	262,864	69	625,742	53	0.633	11,881	28,283
McDuffie	21,814	77	11,749	72	242,011	75	403,094	81	0.539	11,094	18,479
Grady	21,600	88	10,205	87	203,624	85	397,798	83	0.472	9,427	18,417
Mitchell	21,219	91	10,246	85	180,851	93	384,505	84	0.483	8,523	18,121
Emanuel	21,042	92	10,320	84	191,074	88	319,361	95	0.490	9,081	15,177
Pickens	21,024	52	13,099	64	381,116	51	770,746	45	0.623	18,128	36,660
Crisp	20,637	90	9,764	88	199,999	86	384,010	85	0.473	9,691	18,608
Washington	20,198	82	10,470	83	218,220	82	489,400	71	0.518	10,804	24,230
Monroe	20,032	53	13,106	63	325,064	58	862,970	41	0.654	16,227	43,080
Lumpkin	19,772	69	12,358	71	275,892	65	457,608	73	0.625	13,954	23,144
Gilmer	19,766	66	13,815	61	260,632	70	492,798	69	0.699	13,186	24,932
Elbert	19,363	81	11,316	76	216,818	83	427,173	77	0.584	11,198	22,061
Franklin	19,311	83	12,526	67	221,956	80	356,531	91	0.649	11,494	18,463
Tattnall	19,171	98	8,074	95	164,311	96	229,213	111	0.421	8,571	11,956
Fannin	18,945	80	11,518	74	203,636	84	436,050	76	0.608	10,749	23,017
Butts	18,380	87	10,863	79	235,418	77	375,321	89	0.591	12,808	20,420
Putnam	18,199	67	10,882	78	255,021	72	671,666	50	0.598	14,013	36,907
White	18,195	71	12,878	66	225,701	79	504,390	67	0.708	12,405	27,721
Dodge	18,146	100	7,874	100	186,594	91	218,856	114	0.434	10,283	12,061
Jefferson	17,858	96	8,916	91	157,354	101	323,286	94	0.499	8,811	18,103
Ben Hill	17,474	93	8,065	96	193,091	87	261,233	100	0.462	11,050	14,950

Selected Tax Data by Type and/or County

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

COUNTY	1999 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1999 AUTOMOBILE REGISTRATION		1999 ADJ. GROSS INCOME REPORTED (GA Returns)		1999 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
Union	17,234	84	10,749	81	190,630	89	502,608	68	0.624	11,061	29,164
Appling	16,675	89	8,052	97	163,077	99	576,736	60	0.483	9,780	34,587
Chattahoochee	16,654	143	5,640	117	24,084	154	37,128	159	0.339	1,446	2,229
Berrien	16,529	105	7,626	101	159,268	100	229,132	112	0.461	9,636	13,862
Brooks	16,122	103	7,604	102	140,871	105	250,542	104	0.472	8,738	15,540
Dawson	15,945	62	11,265	77	268,236	67	671,411	51	0.706	16,823	42,108
Pierce	15,804	99	7,452	103	164,010	97	252,135	103	0.472	10,378	15,954
Morgan	15,437	85	8,820	93	233,419	78	489,441	70	0.571	15,121	31,706
Dade	15,344	102	7,908	99	152,297	102	239,140	108	0.515	9,926	15,585
Cook	15,197	101	7,224	104	148,834	103	253,302	102	0.475	9,794	16,668
Lamar	15,010	95	9,454	89	174,858	94	253,605	101	0.630	11,649	16,896
Screven	14,463	108	6,839	106	141,491	104	219,357	113	0.473	9,783	15,167
Greene	14,094	75	8,519	94	253,219	73	576,970	59	0.604	17,966	40,937
Brantley	13,895	115	6,577	109	130,467	109	183,903	121	0.473	9,390	13,235
Rabun	13,687	76	8,940	90	174,415	95	862,195	42	0.653	12,743	62,994
Banks	13,166	94	8,020	98	163,232	98	377,000	88	0.609	12,398	28,634
Macon	13,126	110	6,615	108	107,393	114	244,036	106	0.504	8,182	18,592
Pike	13,104	97	8,862	92	188,567	90	247,529	105	0.676	14,390	18,890
Jeff Davis	12,714	109	6,068	113	134,037	108	240,329	107	0.477	10,542	18,903
Early	12,127	111	5,201	121	122,393	111	296,232	97	0.429	10,093	24,427
Oglethorpe	11,564	107	7,200	105	136,293	107	236,402	110	0.623	11,786	20,443
Telfair	11,406	121	4,820	123	99,363	122	204,037	117	0.423	8,711	17,889
Bleckley	11,314	116	5,802	115	129,443	110	175,192	123	0.513	11,441	15,485
Terrell	11,205	123	5,406	119	97,963	123	170,111	126	0.482	8,743	15,182
Wilkinson	10,908	114	5,130	122	101,246	118	312,104	96	0.470	9,282	28,612
Jasper	10,589	104	6,694	107	138,635	106	277,876	98	0.632	13,092	26,242
Wilkes	10,556	113	6,070	112	121,237	112	236,482	109	0.575	11,485	22,403
Heard	10,490	112	6,184	111	100,283	120	275,464	99	0.590	9,560	26,260
Dooly	10,433	119	5,587	118	99,570	121	203,780	118	0.536	9,544	19,532
Crawford	10,414	118	6,228	110	90,994	127	197,109	119	0.598	8,738	18,927

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

COUNTY	1999 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1999 AUTOMOBILE REGISTRATION		1999 ADJ. GROSS INCOME REPORTED (GA Returns)		1999 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
Bacon	10,365	128	4,444	129	95,879	124	155,086	130	0.429	9,250	14,962
Twiggs	10,198	120	5,404	120	95,222	125	218,606	115	0.530	9,337	21,436
McIntosh	10,114	117	5,762	116	101,255	117	209,052	116	0.570	10,011	20,670
Evans	10,089	122	4,575	125	102,024	116	171,179	125	0.453	10,112	16,967
Seminole	9,803	126	4,645	124	86,234	129	172,542	124	0.474	8,797	17,601
Charlton	9,462	125	4,569	126	78,473	131	193,354	120	0.483	8,293	20,435
Turner	9,249	133	3,816	138	74,723	132	159,601	129	0.413	8,079	17,256
Irwin	9,181	124	4,318	131	104,278	115	164,491	127	0.470	11,358	17,916
Hancock	9,046	129	4,185	134	73,890	133	182,312	122	0.463	8,168	20,154
Candler	8,953	132	4,250	132	85,779	130	150,704	131	0.475	9,581	16,833
Towns	8,800	106	6,066	114	110,199	113	339,735	92	0.689	12,523	38,606
Long	8,709	141	4,004	136	57,250	144	111,361	140	0.460	6,574	12,787
Jenkins	8,401	135	3,826	137	66,523	138	123,039	135	0.455	7,918	14,646
Pulaski	8,359	127	4,565	127	101,159	119	137,336	132	0.546	12,102	16,430
Lincoln	8,339	130	4,485	128	89,193	128	122,296	136	0.538	10,696	14,666
Johnson	8,293	138	4,072	135	70,919	135	96,934	147	0.491	8,552	11,689
Taylor	8,287	131	4,243	133	91,974	126	130,690	133	0.512	11,099	15,770
Randolph	8,012	140	3,558	140	60,497	141	116,853	138	0.444	7,551	14,585
Montgomery	7,854	142	3,445	142	68,737	136	99,626	145	0.439	8,752	12,685
Wilcox	7,419	137	3,458	141	62,592	140	127,571	134	0.466	8,437	17,195
Atkinson	7,295	144	3,105	145	58,567	142	106,113	144	0.426	8,028	14,546
Talbot	6,969	134	4,347	130	73,245	134	115,573	139	0.624	10,510	16,584
Lanier	6,959	146	2,982	146	68,012	137	85,248	150	0.429	9,773	12,250
Marion	6,779	139	3,623	139	57,715	143	121,702	137	0.534	8,514	17,953
Clinch	6,677	136	2,717	148	64,504	139	163,737	128	0.407	9,661	24,523
Miller	6,318	147	2,846	147	56,192	145	107,240	143	0.450	8,894	16,974
Warren	6,075	145	3,305	144	56,168	146	109,355	141	0.544	9,246	18,001
Treutlen	5,933	149	3,385	143	50,032	147	64,623	154	0.571	8,433	10,892
Stewart	5,374	151	2,418	151	43,928	149	89,276	149	0.450	8,174	16,613
Calhoun	4,936	148	2,473	150	46,790	148	108,947	142	0.501	9,479	22,072

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

COUNTY	1999 POPULATION ESTIMATE	MASTER ECONOMIC RANK	1999 AUTOMOBILE REGISTRATION		1999 ADJ. GROSS INCOME REPORTED (GA Returns)		1999 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	4,864	150	2,678	149	41,936	150	94,818	148	0.551	8,622	19,494
Schley	3,949	153	1,654	155	41,005	151	68,467	152	0.419	10,384	17,338
Baker	3,617	152	2,081	152	32,875	152	98,559	146	0.575	9,089	27,249
Clay	3,524	154	1,671	154	25,638	153	65,478	153	0.474	7,275	18,581
Glascocok	2,544	156	1,312	156	21,294	157	55,686	155	0.516	8,370	21,889
Echols	2,534	155	1,797	153	21,523	156	78,783	151	0.709	8,494	31,090
Quitman	2,449	158	1,119	158	15,944	158	47,038	157	0.457	6,511	19,207
Webster	2,203	157	1,270	157	22,652	155	51,922	156	0.576	10,282	23,569
Taliaferro	1,924	159	1,094	159	14,834	159	41,039	158	0.569	7,710	21,330
Other	0		336		16,102,781		0				
TOTAL	<u>7,788,240</u>		<u>4,355,299</u>		<u>152,855,648</u>		<u>201,318,814</u>		<u>0.559</u>	<u>19,626</u>	<u>25,849</u>

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER PER 1999 CENSUS ESTIMATES

Selected Tax Data by Type and/or County

TABLE 15 - Corporation Income Tax Returns by Taxable Income Class - 1999 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 - \$5,000	4,048	5.89	\$7,293,561	0.17
\$5,000 - \$10,000	1,587	2.31	\$11,530,400	0.27
\$10,000 - \$25,000	2,605	3.79	\$43,364,707	1.02
\$25,000 - \$50,000	2,264	3.29	\$81,926,447	1.94
\$50,000 - \$100,000	1,799	2.62	\$126,709,471	2.99
\$100,000 - \$250,000	1,141	1.66	\$177,582,649	4.20
\$250,000 - \$500,000	490	0.71	\$172,024,951	4.07
\$500,000 - \$1,000,000	311	0.45	\$218,119,186	5.15
Over 1,000,000	432	0.63	\$3,393,164,334	80.18
NONE (NO TAXABLE INCOME)	54,070	78.65	0	
ALL DOMESTIC	68,747	100.00	\$4,231,715,706	100.00
FOREIGN CORPORATIONS				
\$1 - \$5,000	1,938	8.45	\$3,361,231	0.07
\$5,000 - \$10,000	671	2.93	\$4,915,109	0.10
\$10,000 - \$25,000	1,254	5.47	\$20,910,843	0.43
\$25,000 - \$50,000	1,002	4.37	\$36,300,795	0.75
\$50,000 - \$100,000	969	4.23	\$69,648,044	1.44
\$100,000 - \$250,000	1,163	5.07	\$186,624,150	3.87
\$250,000 - \$500,000	723	3.15	\$256,959,358	5.33
\$500,000 - \$1,000,000	508	2.22	\$359,260,966	7.45
Over 1,000,000	752	3.28	\$3,883,443,420	80.55
NONE (NO TAXABLE INCOME)	13,943	60.83	0	
ALL FOREIGN	22,923	100.00	\$4,821,423,916	100.00
ALL CORPORATIONS				
\$1 - \$5,000	5,986	6.53	\$10,654,792	0.12
\$5,000 - \$10,000	2,258	2.46	\$16,445,509	0.18
\$10,000 - \$25,000	3,859	4.21	\$64,275,550	0.71
\$25,000 - \$50,000	3,266	3.56	\$118,227,242	1.31
\$50,000 - \$100,000	2,768	3.02	\$196,357,515	2.17
\$100,000 - \$250,000	2,304	2.51	\$364,206,799	4.02
\$250,000 - \$500,000	1,213	1.32	\$428,984,309	4.74
\$500,000 - \$1,000,000	819	0.89	\$577,380,152	6.38
Over 1,000,000	1,184	1.29	\$7,276,607,754	80.38
NONE (NO TAXABLE INCOME)	68,013	74.19	0	
ALL CLASSES	91,670	100.00	\$9,053,139,622	100.00

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

Selected Tax Data by Type and/or County

TABLE 16 - 2000 Millage Rates by County - Alphabetically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	25.52	Evans	16.50	Newton	30.81
Atkinson	28.42	Fannin	19.39	Oconee	24.88
Bacon	25.50	Fayette	32.72	Oglethorpe	18.47
Baker	26.70	Floyd	33.88	Paulding	26.20
Baldwin	29.17	Forsyth	20.57	Peach	30.36
Banks	19.42	Franklin	25.63	Pickens	24.53
Barrow	28.57	Fulton	38.60	Pierce	21.47
Bartow	25.43	Gilmer	22.66	Pike	20.21
Ben Hill	32.36	Glascocok	27.47	Polk	25.56
Berrien	23.40	Glynn	25.14	Pulaski	28.26
Bibb	36.45	Gordon	25.05	Putnam	19.79
Bleckley	21.25	Grady	20.97	Quitman	26.77
Brantley	31.91	Greene	20.17	Rabun	14.93
Brooks	22.74	Gwinnett	31.16	Randolph	26.93
Bryan	24.06	Habersham	21.43	Richmond	27.32
Bulloch	20.14	Hall	23.75	Rockdale	35.81
Burke	20.05	Hancock	46.38	Schley	25.95
Butts	31.27	Haralson	22.84	Screven	28.17
Calhoun	25.20	Harris	24.04	Seminole	25.71
Camden	29.73	Hart	20.25	Spalding	32.35
Candler	25.37	Heard	22.67	Stephens	22.10
Carroll	21.88	Henry	34.50	Stewart	25.19
Catoosa	18.02	Houston	21.97	Sumter	24.35
Charlton	33.12	Irwin	28.79	Talbot	31.61
Chatham	34.04	Jackson	18.47	Taliaferro	34.16
Chattahoochee	17.11	Jasper	29.79	Tattnall	31.65
Chattooga	17.54	Jeff Davis	20.39	Taylor	22.33
Cherokee	27.97	Jefferson	26.65	Telfair	20.36
Clarke	32.45	Jenkins	23.20	Terrell	27.80
Clay	25.42	Johnson	27.25	Thomas	21.08
Clayton	21.83	Jones	23.15	Tift	23.29
Clinch	29.92	Lamar	24.91	Toombs	19.83
Cobb	26.12	Lanier	24.32	Towns	10.00
Coffee	22.57	Laurens	19.63	Treutlen	26.97
Colquitt	22.83	Lee	29.56	Troup	26.61
Columbia	24.88	Liberty	33.30	Turner	27.11
Cook	22.48	Lincoln	29.59	Twiggs	30.02
Coweta	27.83	Long	32.70	Union	13.19
Crawford	27.06	Lowndes	21.67	Upson	26.98
Crisp	29.76	Lumpkin	25.59	Walker	17.35
Dade	18.65	Macon	26.41	Walton	29.18
Dawson	18.86	Madison	24.33	Ware	29.25
Decatur	22.33	Marion	21.19	Warren	19.45
DeKalb	37.16	McDuffie	21.31	Washington	28.18
Dodge	23.00	McIntosh	25.75	Wayne	26.68
Dooly	30.05	Meriwether	23.27	Webster	27.37
Dougherty	38.60	Miller	30.79	Wheeler	19.28
Douglas	29.56	Mitchell	25.35	White	19.44
Early	20.66	Monroe	20.07	Whitfield	20.58
Echols	25.77	Montgomery	22.58	Wilcox	26.61
Effingham	26.72	Morgan	27.25	Wilkes	23.36
Elbert	19.64	Murray	20.30	Wilkinson	24.69
Emanuel	23.29	Muscogee	39.75	Worth	22.64

Selected Tax Data by Type and/or County

TABLE 17 - 2000 Millage Rates by County - Numerically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	10.00	Brooks	22.74	Turner	27.11
Union	13.19	Colquitt	22.83	Johnson	27.25
Rabun	14.93	Haralson	22.84	Morgan	27.25
Evans	16.50	Dodge	23.00	Richmond	27.32
Chattahoochee	17.11	Jones	23.15	Webster	27.37
Walker	17.35	Jenkins	23.20	Glascocock	27.47
Chattooga	17.54	Meriwether	23.27	Terrell	27.80
Catoosa	18.02	Emanuel	23.29	Coweta	27.83
Jackson	18.47	Tift	23.29	Cherokee	27.97
Oglethorpe	18.47	Wilkes	23.36	Screven	28.17
Dade	18.65	Berrien	23.40	Washington	28.18
Dawson	18.86	Hall	23.75	Pulaski	28.26
Wheeler	19.28	Harris	24.04	Atkinson	28.42
Fannin	19.39	Bryan	24.06	Barrow	28.57
Banks	19.42	Lanier	24.32	Irwin	28.79
White	19.44	Madison	24.33	Baldwin	29.17
Warren	19.45	Sumter	24.35	Walton	29.18
Laurens	19.63	Pickens	24.53	Ware	29.25
Elbert	19.64	Wilkinson	24.69	Douglas	29.56
Putnam	19.79	Columbia	24.88	Lee	29.56
Toombs	19.83	Oconee	24.88	Lincoln	29.59
Burke	20.05	Lamar	24.91	Camden	29.73
Monroe	20.07	Gordon	25.05	Crisp	29.76
Bulloch	20.14	Glynn	25.14	Jasper	29.79
Greene	20.17	Stewart	25.19	Clinch	29.92
Pike	20.21	Calhoun	25.20	Twiggs	30.02
Hart	20.25	Mitchell	25.35	Dooly	30.05
Murray	20.30	Candler	25.37	Peach	30.36
Telfair	20.36	Clay	25.42	Miller	30.79
Jeff Davis	20.39	Bartow	25.43	Newton	30.81
Forsyth	20.57	Bacon	25.50	Gwinnett	31.16
Whitfield	20.58	Appling	25.52	Butts	31.27
Early	20.66	Polk	25.56	Talbot	31.61
Grady	20.97	Lumpkin	25.59	Tattnall	31.65
Thomas	21.08	Franklin	25.63	Brantley	31.91
Marion	21.19	Seminole	25.71	Spalding	32.35
Bleckley	21.25	McIntosh	25.75	Ben Hill	32.36
McDuffie	21.31	Echols	25.77	Clarke	32.45
Habersham	21.43	Schley	25.95	Long	32.70
Pierce	21.47	Cobb	26.12	Fayette	32.72
Lowndes	21.67	Paulding	26.20	Charlton	33.12
Clayton	21.83	Macon	26.41	Liberty	33.30
Carroll	21.88	Troup	26.61	Floyd	33.88
Houston	21.97	Wilcox	26.61	Chatham	34.04
Stephens	22.10	Jefferson	26.65	Taliaferro	34.16
Decatur	22.33	Wayne	26.68	Henry	34.50
Taylor	22.33	Baker	26.70	Rockdale	35.81
Cook	22.48	Effingham	26.72	Bibb	36.45
Coffee	22.57	Quitman	26.77	DeKalb	37.16
Montgomery	22.58	Randolph	26.93	Dougherty	38.60
Worth	22.64	Treutlen	26.97	Fulton	38.60
Gilmer	22.66	Upton	26.98	Muscogee	39.75
Heard	22.67	Crawford	27.06	Hancock	46.38

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