

Georgia

Department of Revenue



2002

STATISTICAL REPORT

T. Jerry Jackson
Commissioner

January 13, 2003

The Honorable Sonny Perdue
Governor of Georgia
and
Members of the Georgia Legislature
100 State Capitol
Atlanta, Georgia 30334

Dear Governor Perdue and Members:

I am pleased to present to you the Annual Report of the Georgia Department of Revenue for the fiscal year ending June 30, 2002. Georgia, like many other states, has experienced declining revenues during the past fiscal year. During this reporting period, Georgia's net collections totaled \$13,044,946,499.97, a decrease of \$889,179,248.28, or 6.4 % less than fiscal year 2001.

During strong or weak economic times, the goal of the Revenue Department is to serve Georgians by administering Georgia's tax laws with integrity, efficiency, and consistency. We are proud of the significant progress that has been made in modernizing the Revenue Department to maximize operational efficiency and improve accountability and responsiveness to our citizens and local governments. These accomplishments are directly attributable to the department's dedicated workforce and the excellent cooperation and support we receive from the executive and legislative branches.

We look forward to the opportunity to be of service to you, Georgia's citizens and its businesses.

Respectfully submitted,

T. Jerry Jackson

At the Georgia Department of Revenue, we strive to create a government agency that effectively and efficiently administers Georgia's tax laws. 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, the Governor and the General Assembly.

Few Georgians realize the prominent role the Department of Revenue (DOR) plays in their daily lives. Not only does DOR collect approximately \$17.9 billion annually in gross tax revenues, it also manages the taxing of interstate trucking; supervises county property tax systems; regulates alcohol and tobacco distribution; distributes approximately \$3.2 billion annually in sales tax revenues to the counties and municipalities; and manages undaimed property. The following is a list of each of the taxes collected by the Department and a breif history on each.

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 \$286 million for M.A.R.T.A. in the past fiscal year. A 1% Local Option Sales Tax, which began in 1975, generated \$931 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 \$720 million for 133 county government, participants during the past fiscal year. On July 1, 1997, a 1% Homestead Local Option Sales Tax began and currently two counties are participating. In that same year an Education Local Option Sales Tax was implemented for 142 counties and 20 independent school systems in Georgia. During the past fiscal year, the Homestead tax generated \$84 million for its two counties and the Education tax generated over \$1.2 billion for the 162 county and independent school systems currently imposing the tax.

The Sales and Use Tax has been a consistent revenue source with only minor charges 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 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 80 % 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 on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system produced in the early 1950's. A rate of 7 cents per gallon was in effect in January 1950. The motor fuel tax rate decreased to 6 cents on July 1, 1951, increased to 6 ½ cents on July 1, 1955 and increased to its present rate of 7 ½ cents on June 1, 1971. Then on July 1, 1979, 3% from Sales Tax was added. In 50 years the rate has increased less than 8%. Motor fuel taxes are presented on Pages 1, 7, 8, and 18.

Corporate Income Tax

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

The corporate income tax has been a major tax source since its inception. It was the 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

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.

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 2001 was approximately 26.11mills; 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 221 utility systems consisting of 19 Railroad, 78 Telephone, 59 Electric, 4 Private Gas, 23 Municipal Gas, and 5 Pipeline Companies. There are currently 33 Airlines Companies who's 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 351 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 LOST, SPLOST and ELOST distributions by county. Table 14, beginning on page 32, presents the counties by population, net income tax, 1% Sales Tax distribution 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:

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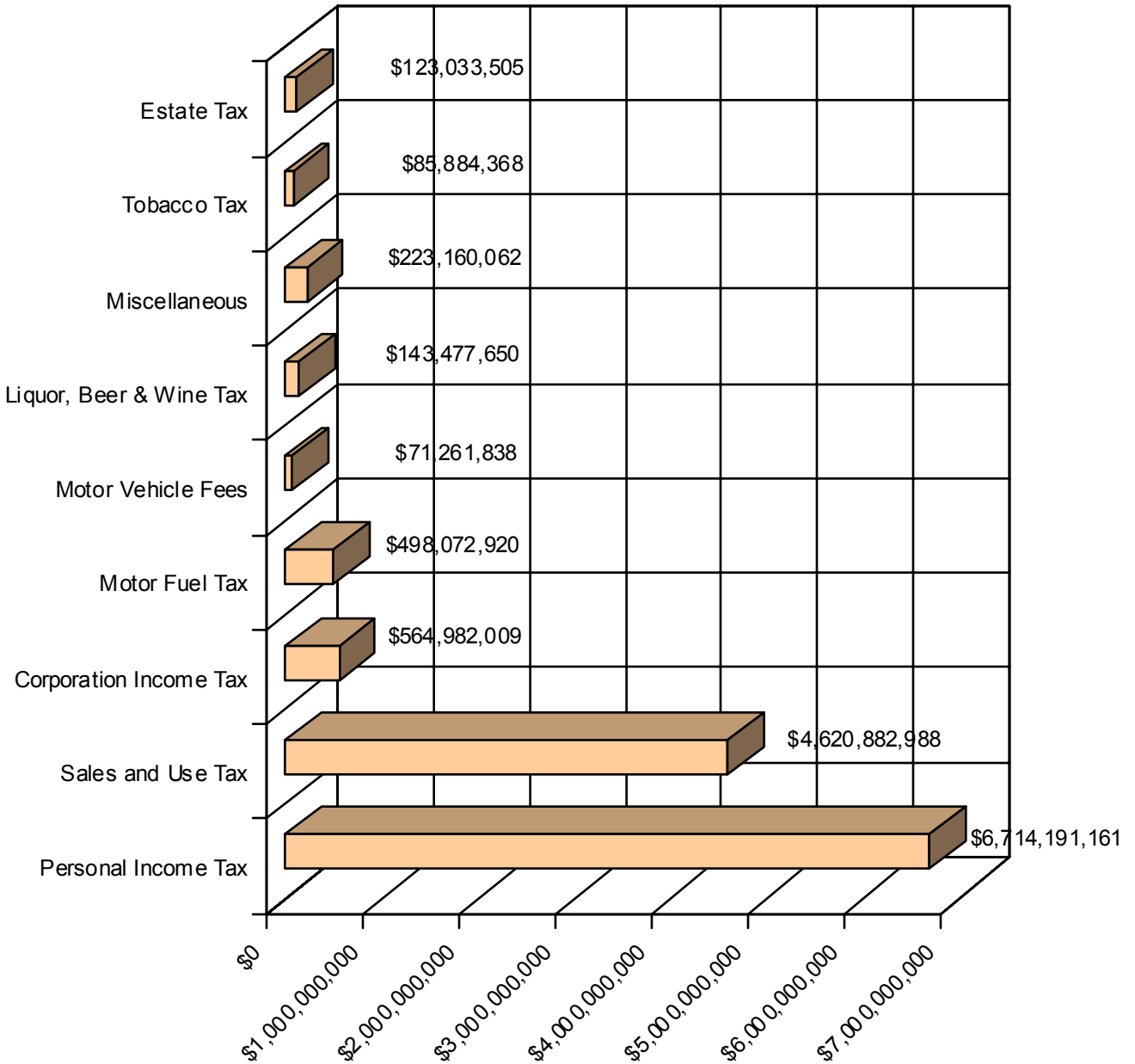
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**Sources of Revenue Tax Dollars for Fiscal Year
Ending June 30, 2001 \$13,044,946,499.97**



ORGANIZATION

DIRECTORY

1800 Century Center Blvd, NE, Suite ()
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
Carl Brown, 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 1, 1214 E. Peterson/31533-0341
Randal Sanders, 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 P.O. Box 16749/30321/0749 (404) 968-0480
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 404-968-0569
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

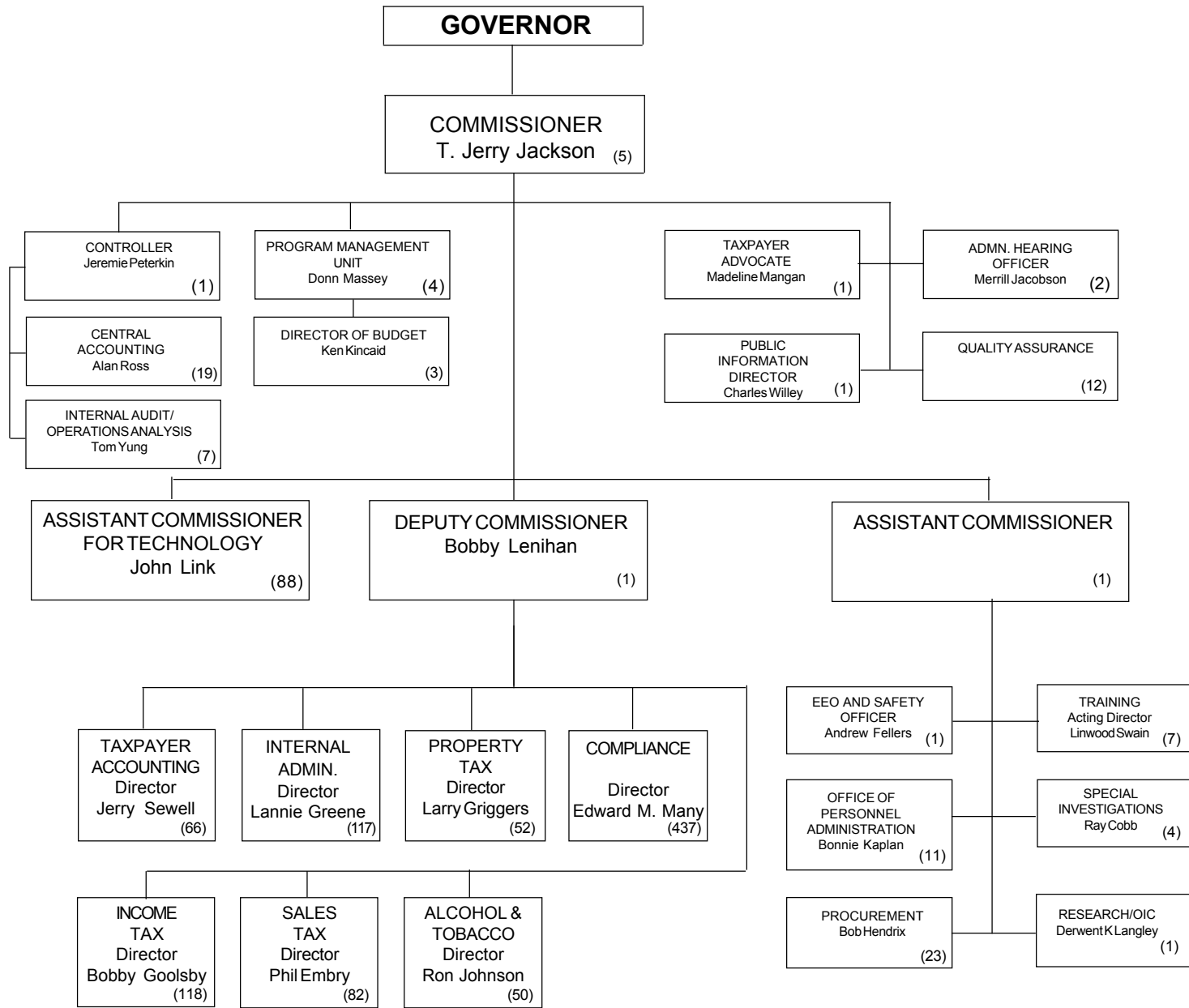
MOTOR FUEL TAX UNIT

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

During the past fiscal year, Georgia, like most other states, experienced general economic decline. Fiscal year 2002 net revenue collections also declined. Total collections were \$13,044,946,499.97 representing a decrease of \$889,179,248.28 or 6.4 % less than collections for fiscal year 2001.

Despite sluggish revenue collections, there were many highlights for the year which benefited Georgians. Several of these highlights will position the Department to more efficiently collect Georgia's revenue once the revenue downturn improves. Highlights include:

- Georgia was once again a national leader in electronic filing of individual income tax returns during the 2002 filing season. More than 1.5 million Georgia taxpayers filed their income tax returns electronically, a 19 % increase over the total for tax year 2001.
- The Department processed approximately 3.7 million individual income tax returns and issued refunds to 2.8 million filers.
- The Department expanded its electronic funds transfer program so that all taxpayers making withholding income tax payments can utilize the electronic funds transfer method of remittance.
- The Department, along with Georgia's retail vendors, successfully implemented Georgia's first sales tax holiday which exempted from sales tax certain articles of clothing, personal computers and peripheral devices, and general school supplies.
- The Compliance Division, with the assistance of the Department's Information Systems Division, is in the final stages of implementing two major projects which will significantly enhance our collection capabilities. The first project involves the development of a new collection tool which will give the State of Georgia the ability to intercept federal income tax refunds through a program known as the Federal Treasury Offset Program. The second project involves substantial revisions of computer programs that the department utilizes in administering contracts with private collection agencies for the management, placement and collection of certain taxpayer delinquent accounts. Both programs are in their final stages of development and testing, and should be operational during the first quarter of calendar year 2003.
- The Department implemented a Correspondence Management System (CMS) application. Since implementation in October 2001, over 20,000 taxpayer protested accounts have been resolved using this application.
- 2-D barcode technology and supporting business processes were implemented during the past fiscal year. Use of this technology reduced data entry errors in income tax return processing as well as processing lag time and expense. Over 645,000 income tax returns were processed using this technology during the 2002 filing season.
- The Department added the ability to retrieve all tax return documents that have been scanned within 24 hours via an image retrieval system.
- On-line renewal of alcohol licenses was implemented with a credit card payment option.
- The Department implemented an EZ form for sales tax resulting in reduced processing time, reduced costs and improved customer service.
- The Department's relocation to the Century Center and South Atlanta Metro offices was completed. Each location has an enhanced customer service area which provides centralized, "one-stop" service to the public.
- The Department has a new home web page address: www.gatax.org which is easier to use and remember.

ORGANIZATION

**TABLE H-1 - Net Revenue Collections By Georgia Department of Revenue
For Fiscal Years 1939 Through 2002
(Net of Commissions and Refunds)**

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	\$40,891,239	1961	374,423,310	1983	3,389,302,926
1940	44,170,069	1962	383,717,913	1984	3,818,550,405
1941	40,379,613	1963	422,532,658	1985	4,373,971,602
1942	57,062,383	1964	468,242,593	1986	4,739,023,189
1943	55,258,565	1965	523,598,667	1987	5,090,622,068
1944	56,905,582	1966	585,583,839	1988	5,532,660,034
1945	58,347,067	1967	641,167,446	1989	6,086,780,522
1946	75,483,028	1968	703,269,838	1990	6,802,401,679
1947	92,519,170	1969	795,124,610	1991	6,861,630,535
1948	101,587,629	1970	904,279,429	1992	6,992,517,064
1949	102,947,474	1971	949,145,999	1993	7,826,860,743
1950	117,893,677	1972	1,145,093,584	1994	8,444,864,060
1951	145,305,177	1973	1,298,983,504	1995	9,115,243,250
1952	220,504,541	1974	1,454,888,357	1996	9,928,508,322
1953	210,038,057	1975	1,485,596,516	1997	10,543,106,460
1954	216,092,267	1976	1,607,948,444	1998	11,090,776,897
1955	226,226,195	1977	1,826,490,424	1999	12,068,477,627
1956	283,154,154	1978	2,094,166,147	2000	13,041,654,965
1957	300,953,308	1979	2,353,857,341	2001	13,934,125,749
1958	303,953,308	1980	2,624,812,872	2002	13,044,946,500
1959	321,701,575	1981	2,911,453,072		
1960	352,008,363	1982	3,161,547,531		

Monthly Department Collections

MONTH	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
July	921,274,576	947,775,805	1,057,636,395	996,187,006	868,313,704
August	954,222,816	1,128,349,355	1,156,355,887	1,081,588,388	941,785,225
September	1,078,455,376	1,101,778,533	1,178,209,776	1,101,613,262	1,109,563,231
October	891,320,088	1,052,670,433	1,196,670,283	1,112,093,996	1,033,123,273
November	944,031,947	1,057,030,851	1,096,071,040	1,049,971,210	1,051,556,113
December	1,031,405,452	1,052,864,790	1,112,738,979	1,044,037,438	
January	1,209,010,908	1,240,751,857	1,461,297,527	1,363,275,428	
February	984,506,405	1,018,300,054	1,074,356,276	998,506,056	
March	915,598,764	935,215,086	855,275,809	763,857,149	
April	1,085,505,267	1,123,195,347	1,027,277,763	922,505,003	
May	961,616,166	1,290,639,400	1,366,917,746	1,318,954,593	
June	1,091,783,547	1,145,917,237	1,368,200,488	1,334,712,459	

Source: Central Accounting, Georgia Department of Revenue.

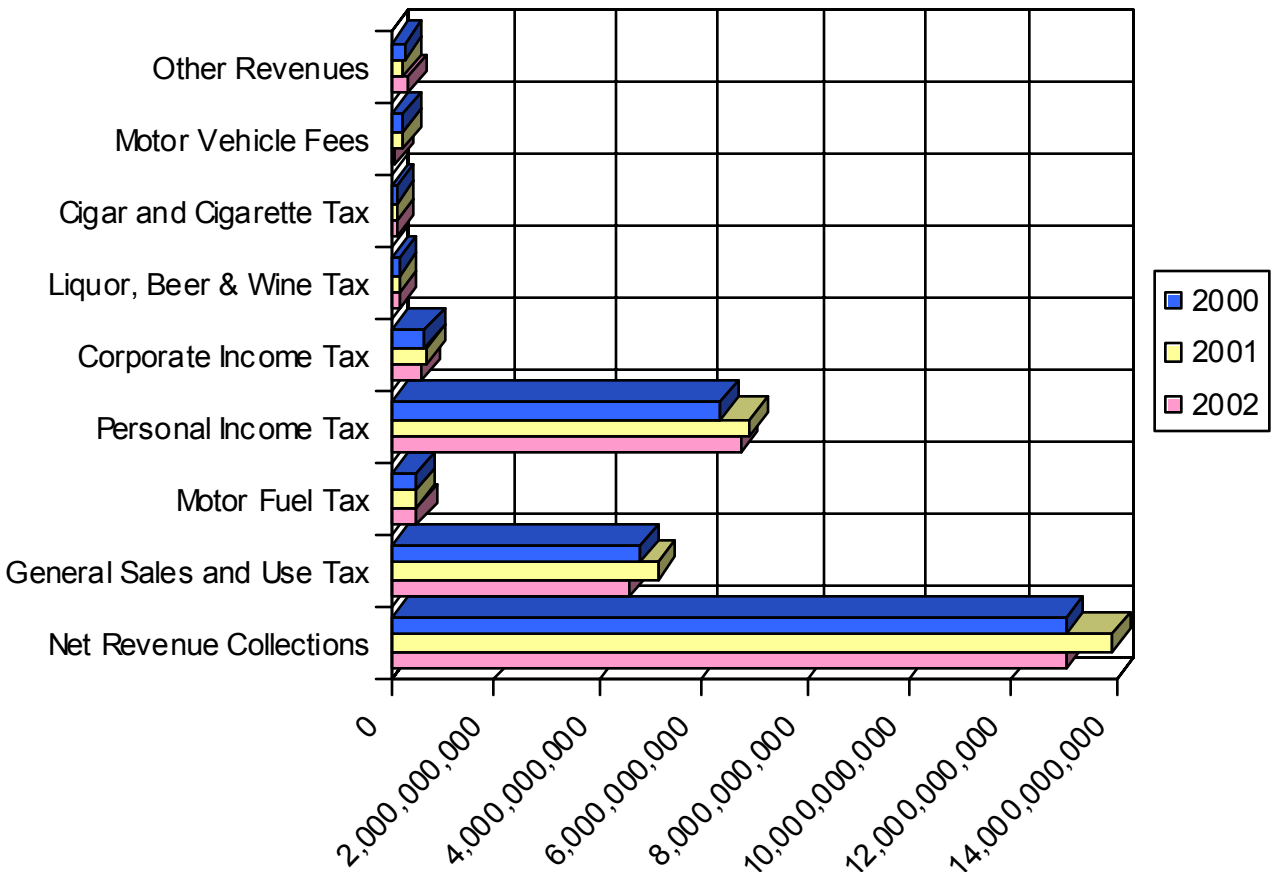
Note: As of November 1, 2001, all Motor Vehicle license taxes are collected and reported by the newly formed Department of Motor Vehicle Safety (DMVS), and are not included in these figures.

ORGANIZATION

CHART 1 - CHANGES IN MAJOR STATE TAX REVENUES FOR FISCAL YEARS 2000, 2001 and 2002

	Collections in Millions			Percentage Changes		Absolute Changes	
	2000	2001	2002	00 - '01	01 - '02	00 - '01	01 - '02
Net Revenue Collections (889)	13,042	13,934	13,045	6.84%	-6.38%	892	
General Sales and Use Tax (518)	4,807	5,139	4,621	6.91%	-10.08%	332	
Motor Fuel Tax 13	474	485	498	2.32%	2.68%	11	
Personal Income Tax (209)	6,364	6,923	6,714	8.78%	-3.02%	559	
Corporate Income Tax (125)	667	690	565	3.45%	-18.12%	23	
Liquor, Beer & Wine Tax 3	140	140	143	0.00%	2.14%	-	
Cigars and Cigarette Tax (1)	88	87	86	-1.14%	-1.15%	(1)	
Motor Vehicle Fees (166)	235	237	71	0.85%	-70.04%	2	
Other Tax Revenues 115	267	232	347	-13.11%	49.57%	(35)	

Collections By Tax Type



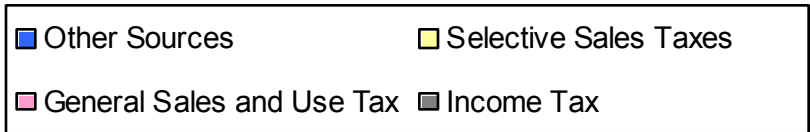
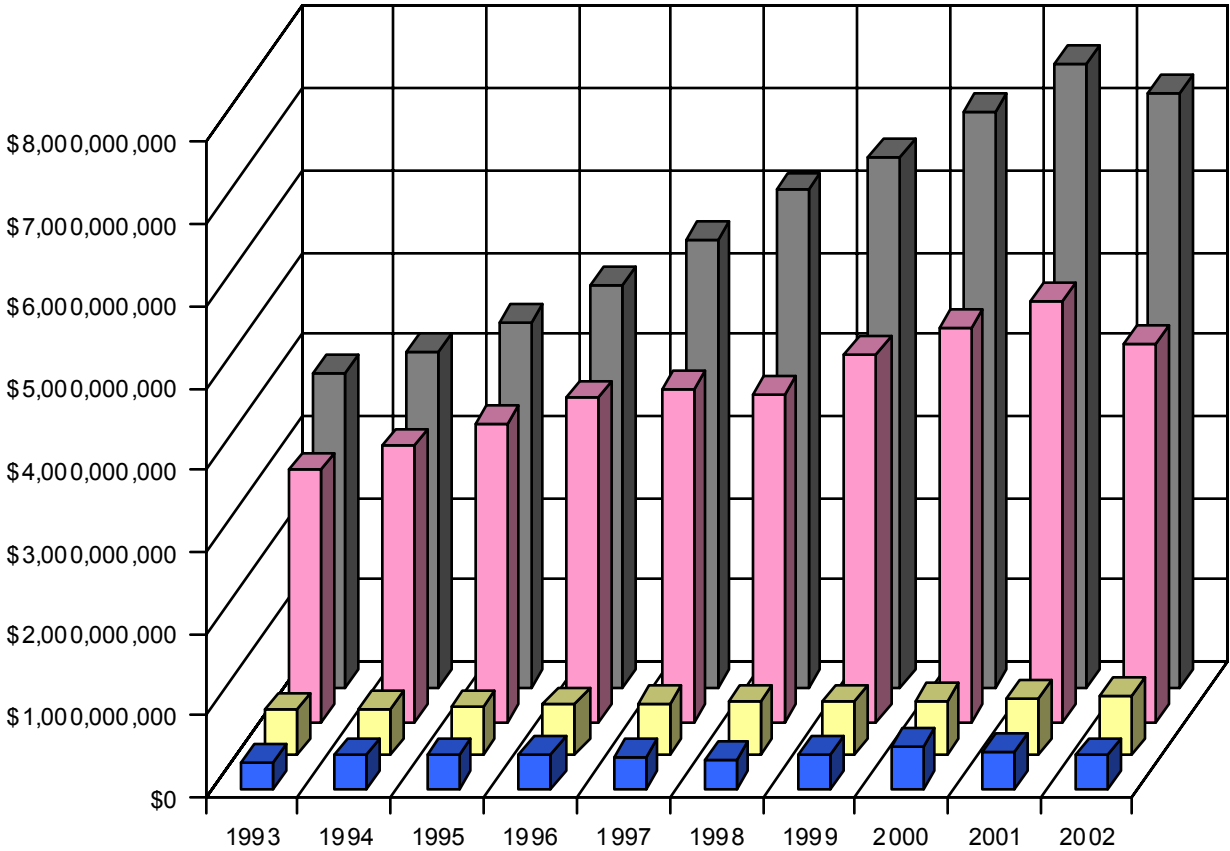
ORGANIZATION

TABLE H-2 - Net Revenue Collections by Tax Type Fiscal Years 2000, 2001 and 2002
 Net of Commissions and Refunds (1)

	Dollar amounts for fiscal years ending June 30		
	2000	2002	2002
Motor Fuels (2)	473,691,959.64	485,105,452.83	498,072,919.78
Cigar and Cigarette	88,124,377.70	87,118,650.42	85,884,367.85
Liquor	36,801,929.45	37,348,259.36	38,023,038.81
Beer	82,405,025.64	82,257,496.31	84,435,220.94
Wine	<u>20,395,311.88</u>	<u>20,367,972.86</u>	<u>21,019,390.71</u>
SELECTIVE SALES TAX	701,418,604.31	712,197,831.78	727,434,938.09
GENERAL SALES AND USE TAX (4)	4,806,931,893.45	5,139,313,821.15	4,620,882,987.75
PERSONAL INCOME TAXES	6,364,427,844.20	6,922,895,405.30	6,714,191,160.63
Financial Institutions Occupations Tax	10,674,161.36	9,350,208.76	13,152,111.85
Corporation Net Worth Tax	33,317,137.13	20,371,628.85	29,346,195.00
Corporate Income Tax	<u>667,320,937.72</u>	<u>690,327,713.55</u>	<u>564,982,009.31</u>
CORPORATION INCOME AND LICENSE TAXES	711,312,236.21	720,049,551.16	607,480,316.16
License Tags (3)	161,596,932.82	192,881,640.81	59,784,033.84
Title Registration Fees	<u>73,695,472.11</u>	<u>44,224,285.91</u>	<u>11,477,804.00</u>
MOTOR VEHICLE FEES	235,292,404.93	237,105,926.72	71,261,837.84
ESTATE TAXES	148,254,986.84	126,114,452.89	123,033,504.67
General Property Digest (Real and Tangible)	44,586,110.63	45,984,162.68	51,636,937.21
Public Utilities, Ad Valorem Tax	2,826.03	36,614.54	1,857.32
Public Service Commission (Utility Fees)	1,600,377.57	1,252,749.11	179,380.96
Intangible Property Tax (5)	56.45	1.85	-
Intangibles, Recording Fees	905,683.87	1,046,589.67	1,727,988.50
Interest and Other Property Tax Revenues	<u>1,039,208.22</u>	<u>737,348.57</u>	<u>2,270,508.03</u>
PROPERTY TAXES	48,134,262.77	49,057,466.42	55,816,672.02
Motor Carrier Collections & Distributions	(25,696,885.24)	(28,779,997.02)	(30,016,190.52)
Motor Carrier Decals, Citations & Temp Permits	<u>323,725.00</u>	<u>315,968.00</u>	<u>-</u>
MOTOR CARRIERS, TAXES AND FEES	(25,373,160.24)	(28,464,029.02)	(30,016,190.52)
Coin-Operated Amusement Machines, Licenses	2,283,565.00	2,447,070.00	3,896,571.00
Liquor Dealers, Licenses	533,631.70	634,311.88	556,205.17
Beer Dealers, Licenses	894,648.16	984,118.02	873,652.09
Cigar and Cigarette Dealers, Licenses	13,020.00	15,120.00	128,473.05
Wine Dealers, Licenses	703,826.14	778,187.45	699,125.88
Motor Fuel Distributor Registration Fees	1,080.00	1,200.00	-
Contractors Fees	3,670.00	7,535.42	7,220.00
Local Sales Tax 1% Collection Fees	33,990,408.16	32,783,592.23	32,423,935.63
Other Collections	<u>12,832,043.63</u>	<u>18,204,186.85</u>	<u>116,276,090.51</u>
OTHER TAXES OR FEES	51,255,892.79	55,855,321.85	154,861,273.33
TOTAL NET REVENUE COLLECTIONS	<u>13,041,654,965.26</u>	<u>13,934,125,748.25</u>	<u>13,044,946,499.97</u>

- (1) Commissions authorized by law for collecting and assessing totaled \$88,000,088.83 in FY, \$88,398,229.61 in FY 2001 and \$12,789,991.62 in FY 2002. Refunds paid through the Department of Administrative Services totaled \$1,429,841,460.40 in FY 2000, \$1,544,830,856.92 in FY 2001 and \$1,623,505,543.64 in FY 2002.
- (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 \$192,340,132.63 in FY 2000, \$228,943,089.98 in FY 2001 and \$194,726,956.38 in FY 2002.
- (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
1991 - 2002
(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
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	957	7,613	636
2002	13,045	467	13,512	4,621	1,023	7,279	589
1991	96.2	3.8	100	38.8	10.0	47.0	4.1
2002	96.5	3.5	100	34.2	7.6	53.9	4.4

**TABLE H-4 - Comparative Trends in Georgia's Personal Income
and State Income Tax Receipts, 1991 to 2002**

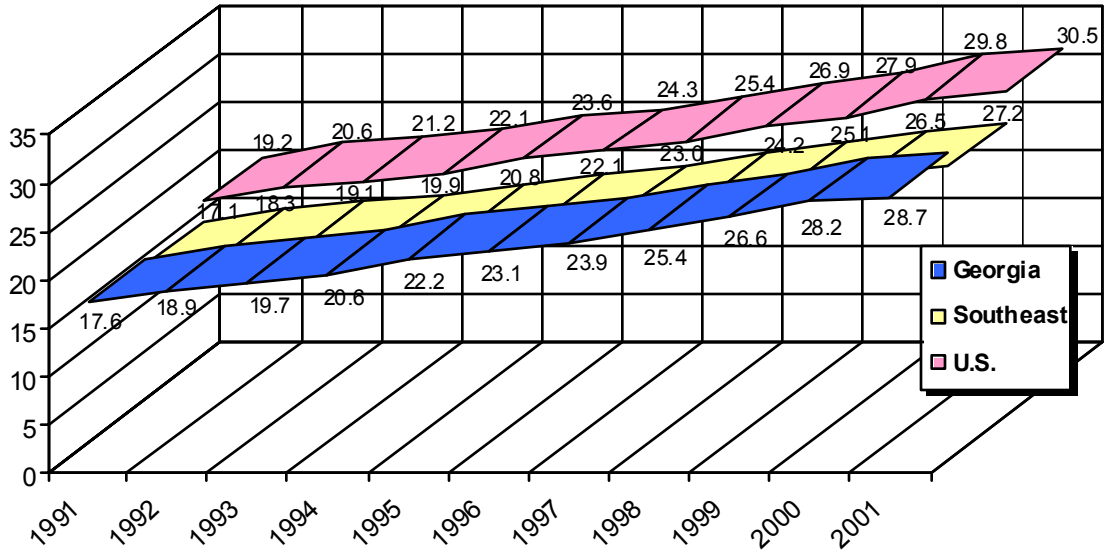
Fiscal Year Ending June 30 (1)	Total Personal Income		Personal Income Tax Receipts		"Income Elasticity Ratio" (2)
	Amount (millions of \$)	Change From Prior Year (%)	Net Amount (\$1,000)	Change From Prior Year (%)	
1991	111,406	6.93	2,942,294	2.6	0.374
1992	116,879	4.91	3,084,545	4.8	0.984
1993	128,112	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	200,104	8.90	5,700,758	6.88	0.773
2000	213,792	6.84	6,364,428	11.64	1.702
2001	232,179	16.03	6,922,895	21.44	1.337
2002	240,896	12.68	6,714,191	(5.50)	0.433

(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.

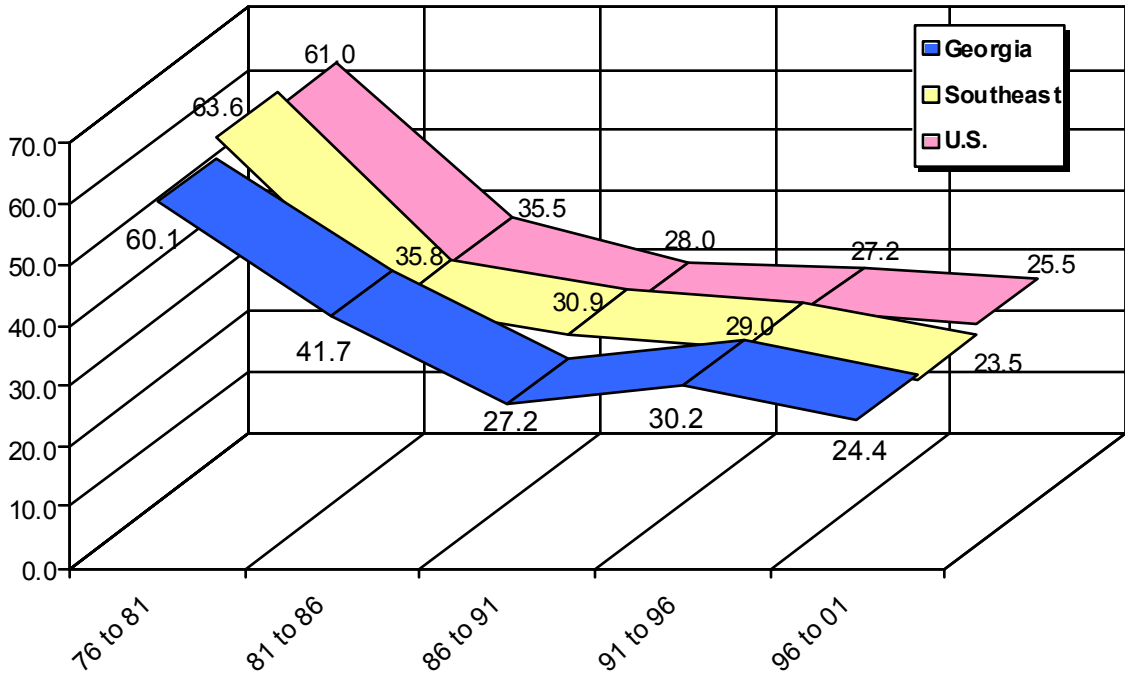
Sources: U. S. Department of Commerce, Office of Business Economics; Georgia Department of Revenue

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



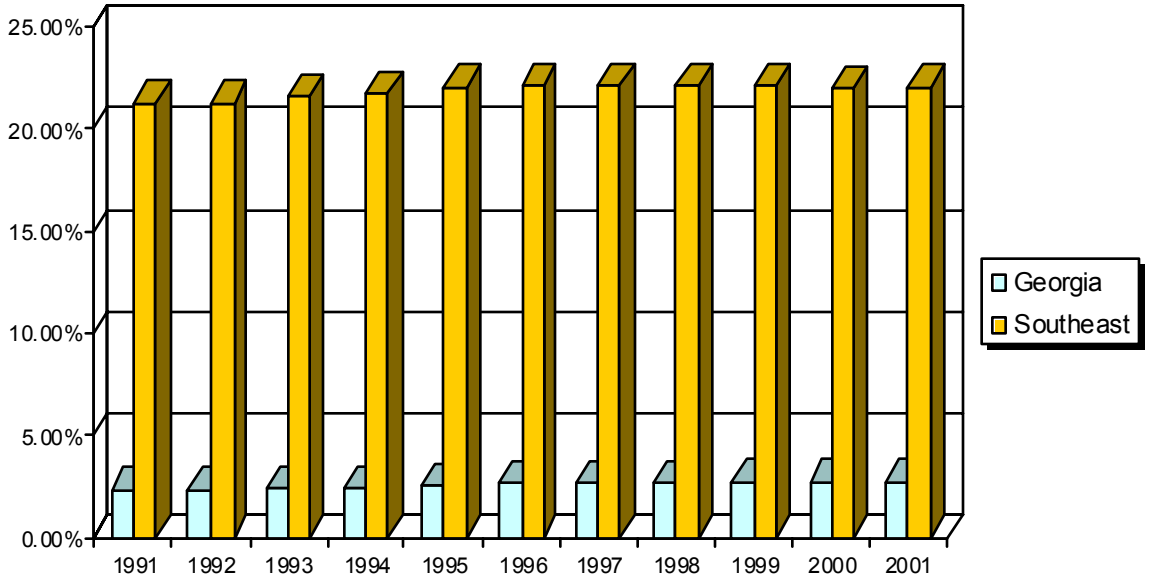
Source: Bureau of Economic Analysis

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



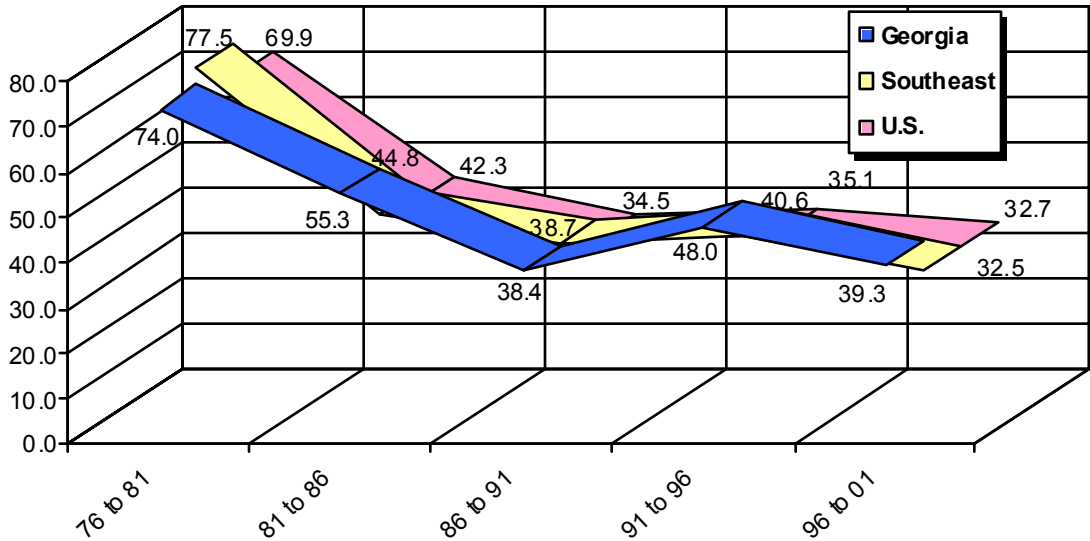
Source: Bureau of Economic Analysis

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



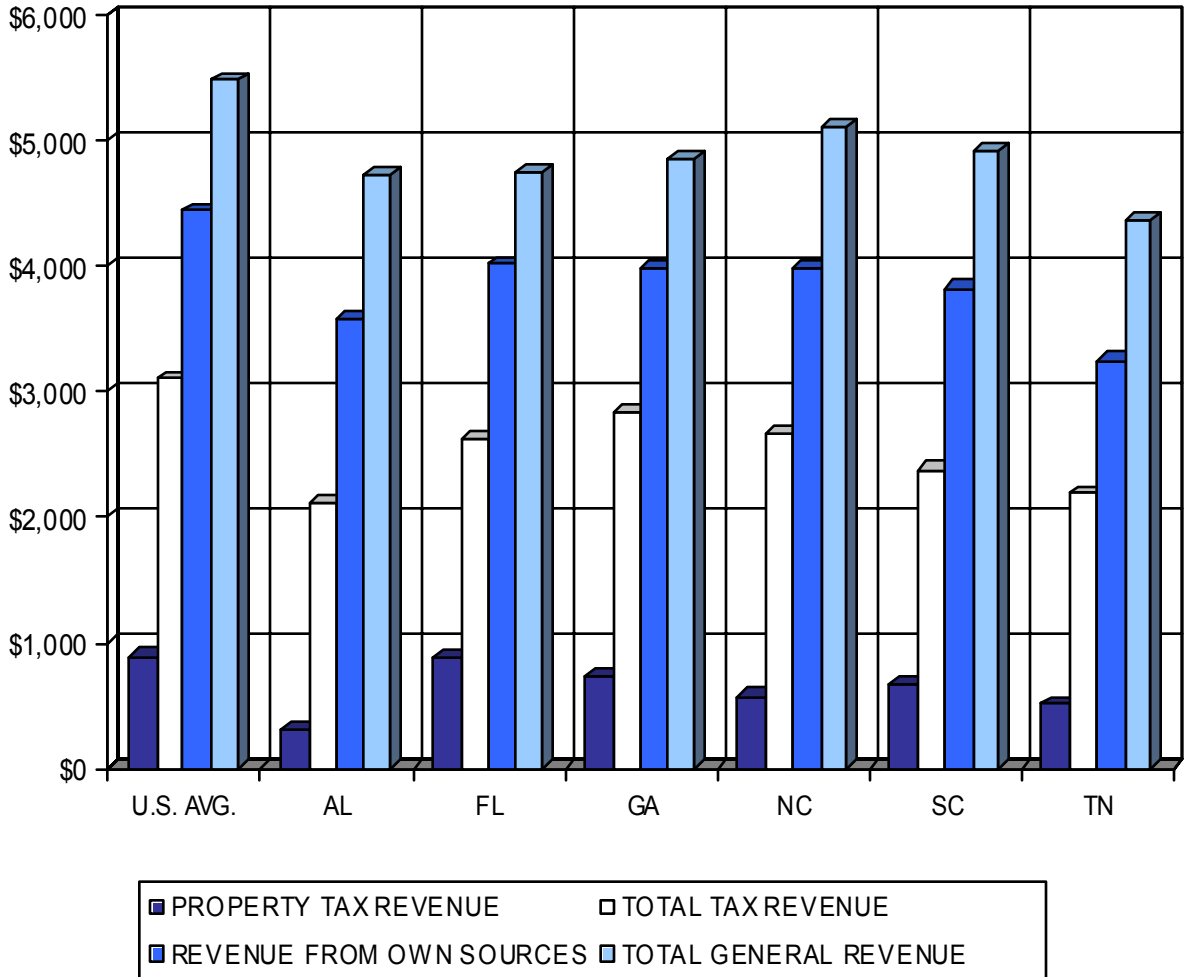
Source: Bureau of Economic Analysis

CHART 6 - Total Personal Income Percent Increase Comparisons By Period



Source: Bureau of Economic Analysis

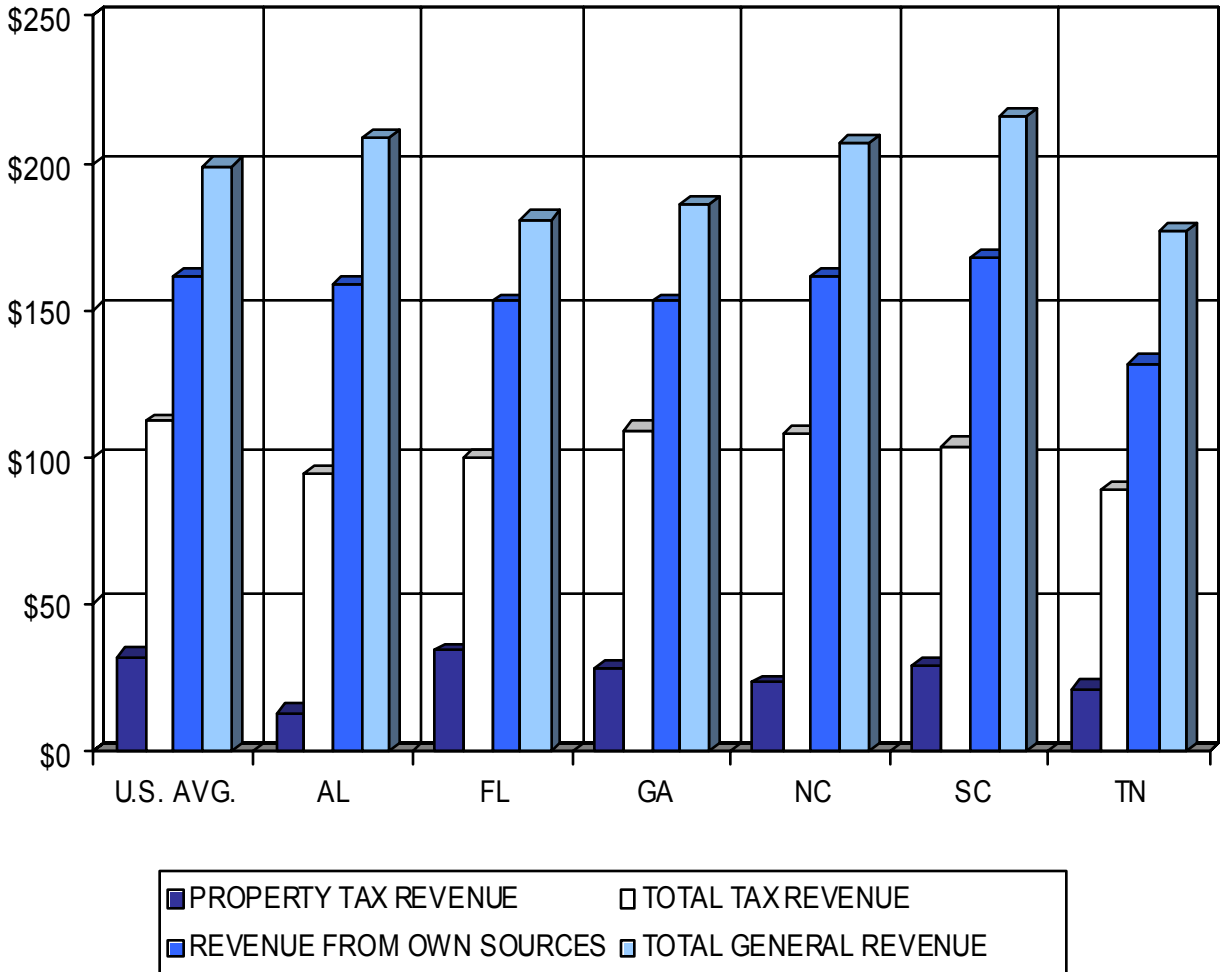
**CHART 7 - Per Capita Amounts of Selected Financial Items
For State and Local Governments by State: 1999-2000**



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

	U.S. AVG.	AL	FL	GA	NC	SC	TN
PROPERTY TAX REVENUE	\$885	\$301	\$882	\$725	\$572	\$668	\$507
TOTAL TAX REVENUE	\$3,100	\$2,117	\$2,624	\$2,841	\$2,664	\$2,379	\$2,185
REVENUE FROM OWN SOURCES	\$4,439	\$3,581	\$4,014	\$3,985	\$3,986	\$3,826	\$3,252
TOTAL GENERAL REVENUE	\$5,477	\$4,725	\$4,747	\$4,849	\$5,110	\$4,917	\$4,363

CHART 8 - Relation of Selected State and Local Government Financial Items To \$1,000 Personal Income by State: 1999-2000

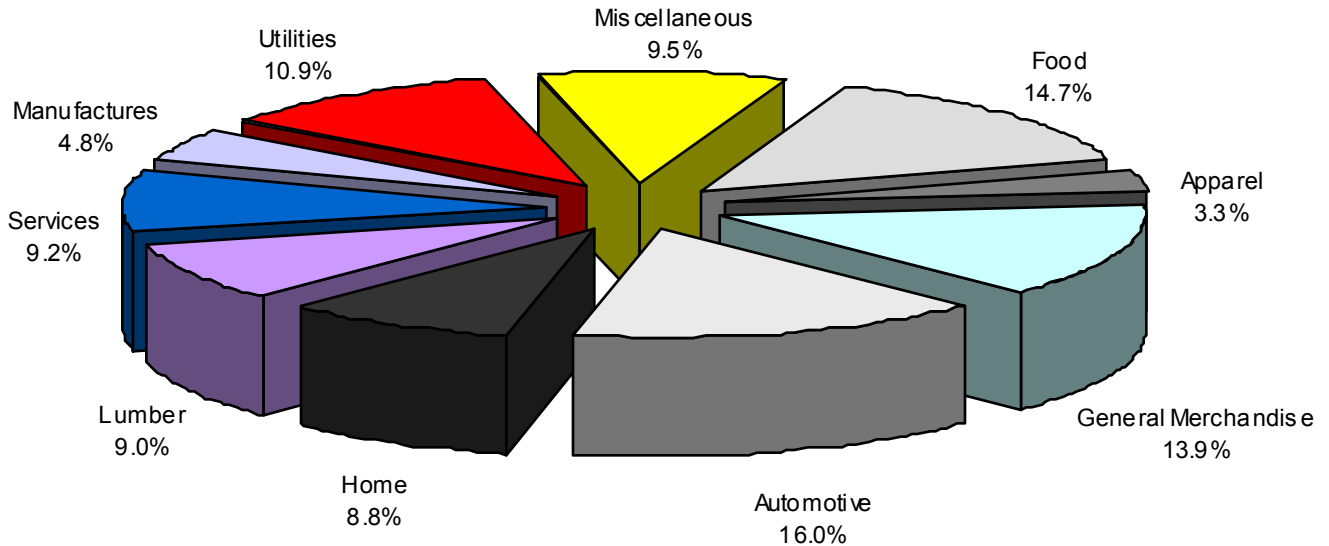


Source: U. S. Department of Commerce - Bureau of the Census

	U.S. AVG.	AL	FL	GA	NC	SC	TN
PROPERTY TAX REVENUE	\$32	\$13	\$34	\$28	\$23	\$29	\$21
TOTAL TAX REVENUE	\$112	\$94	\$100	\$109	\$108	\$104	\$89
REVENUE FROM OWN SOURCES	\$161	\$159	\$153	\$153	\$161	\$168	\$132
TOTAL GENERAL REVENUE	\$199	\$209	\$181	\$186	\$207	\$216	\$177

**TABLE 1 - Sales and Use Tax Revenues by Business Group,
Fiscal Year Ended June 30, 2002**

BUSINESS GROUP	COLLECTIONS	PERCENT		
Food	\$695,741,516.54	14.7%	TOTAL ALL GROUPS (1)	\$4,717,361,684.25
Apparel	\$153,679,622.45	3.3%	Accounting Adjustments Net	(\$96,478,696.50)
General Merchandise	\$653,915,698.87	13.9%	TOTAL "NET COLLECTIONS"	\$4,620,882,987.75
Automotive	\$754,206,984.56	16.0%	Vendor Discount	\$0.00
Home	\$413,206,527.94	8.8%	Adjusted Total Revenue	\$4,620,882,987.75
Lumber	\$422,478,281.80	9.0%		
Service	\$435,276,310.69	9.2%		
Manufacturers	\$225,248,070.94	4.8%		
Utilities	\$516,350,381.61	10.9%		
Miscellaneous	\$447,258,288.85	9.5%		
Total	\$4,717,361,684.25	100.0%		



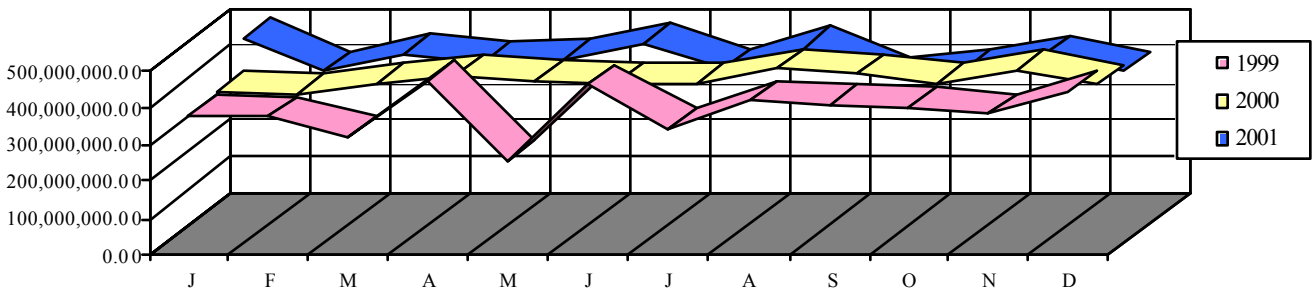
(1) In 1993 the accumulation method for business group totals was modified due to the inception of the EFT System.

TABLE 2 - Sales and Use Tax Collections by Month Calendar Years 1999, 2000 and 2001

Month	1999	2000	2001
January	378,789,556.93	386,651,458.50	475,899,500.50
February	371,086,813.57	378,610,779.18	383,754,689.38
March	321,636,800.24	406,627,198.35	429,548,990.74
April	473,608,360.38	429,038,728.02	410,149,847.08
May	255,964,470.54	417,103,834.27	419,856,708.69
June	460,648,010.24	408,921,097.82	459,657,177.34
July	343,296,739.24	406,601,323.26	393,736,882.72
August	416,997,509.18	449,977,585.36	449,924,768.62
September	406,317,765.94	433,356,139.94	368,517,457.22
October	398,454,485.63	409,247,948.82	388,555,672.34
November	382,296,836.46	443,623,179.09	427,359,089.07
December	439,598,132.70	404,744,190.09	383,503,881.63
Total	4,648,695,481.05	4,974,503,462.70	4,990,464,665.33

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
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
2000	3,629,290	157,455,920,617	117,845,447,813	6,361,263,581

Annual Numerical Increase

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
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
2000	103,659	4,600,273,078	10,765,710,268	531,348,921

Annual Percentage Increase

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
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%
2000	2.94%	3.01%	10.05%	9.11%

Selected Tax Data by Type and/or County

**TABLE 4 - Motor Fuel and Motor Carrier
Detailed Revenue Data for Fiscal Year 2002**

MOTOR FUEL

GROSS TAXABLE GALLONAGE BY PRODUCT

Gasline	4,890,202,409		
Diesel Fuel	1,653,029,587		
LPG	4,670,583		
Compressed Natural Gas	6,156,379		
Aviation Gasline	666,511		
Other	<u>7,302,419</u>		
Total Motor Fuel Gallons		6,562,027,888	(Gallons)

TAX REVENUES BY PRODUCT (Dollars)

Gross Collections			
Gasline	\$ 366,765,180.66		
Diesel Fuel	123,977,219.04		
LPG	350,293.74		
Compressed Natural Gas	461,728.45		
Aviation Gasline	49,988.29		
Other	547,681.44		
Penalties & Interest - Motor Fuel	<u>885,369.23</u>		
Sub-total Motor Fuel Collections		\$ 493,037,460.85	

LESS - COMMISSIONS DEDUCTED BY DISTRIBUTORS

Gasline	\$ 2,696,033.40		
Diesel Fuel	899,934.84		
LPG	2,226.57		
Other	<u>3,267.74</u>		
Sub-total Commissions & Distributions		\$ 3,601,462.55	

LESS - REFUNDS (Retail Dealer and Agriculture)

Motor Fuel Refunds (Agricultural & Retail Dealers)	\$ 1,315,269.46		
Distributor Refunds & Adjustments	<u>118,726.92</u>		
Sub-total Refunds		\$ <u>1,433,996.38</u>	

MOTOR FUEL TAX REVENUE, MOTOR FUELS

(Net of Commissions and Refunds) \$ 498,072,919.78

MOTOR CARRIER

SOURCE AND AMOUNT OF REVENUE (Dollars)

Motor Carrier Road Use Tax			
IFTA Road Use Tax Collected	\$ 10,181,364.31		
Penalties & Interest	159,868.10		
Adjustments (Refunds)			
IFTA Refunds GA Motor Carriers	(133.59)		
IFTA Jurisdictional Distributions	<u>(40,357,289.34)</u>		
Sub-total Motor Carrier Collections & Distributions		\$ (30,016,190.52)	

MOTOR FUEL TRUCK REGISTRATION FEES

Decals	\$ 0.00		
Temporary Permits	0.00		
Adjustments, Net (Citations)	<u>0.00</u>		
Sub-total Motor Fuel Truck Registration Fees		\$ <u>0.00</u>	

TOTAL MOTOR CARRIER TAX & REGISTRATION FEES

\$ (30,016,190.52)

MOTOR FUEL DISTRIBUTORS

Net Receipts, Motor Fuel Dealer Registration Fees \$ 0.00

TABLE 5 - Georgia Personal Income - 2000 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	5,429	0.15%	13,051,455,317	11.08%	2,404,025.66	803,072,142	147,922.66	15,571
OVER 500,000	10,445	0.29%	6,127,883,827	5.20%	586,681.07	365,049,813	34,949.72	31,293
OVER 100,000	259,503	7.15%	32,993,260,122	28.00%	127,140.19	1,914,306,597	7,376.82	761,530
OVER 50,000	631,261	17.39%	30,291,176,977	25.70%	47,985.19	1,660,425,030	2,630.33	1,706,090
OVER 30,000	610,677	16.83%	20,177,502,199	17.12%	33,041.20	796,810,599	1,304.80	1,320,266
OVER 25,000	224,774	6.19%	3,970,745,298	3.37%	17,665.50	180,641,668	803.66	450,197
OVER 20,000	268,421	7.40%	3,672,854,208	3.12%	13,683.19	152,083,891	566.59	537,201
OVER 15,000	300,718	8.29%	2,791,741,166	2.37%	9,283.59	100,288,365	333.50	593,965
OVER 14,000	62,867	1.73%	425,934,538	0.36%	6,775.17	13,080,605	208.07	122,112
OVER 13,000	63,697	1.76%	379,577,497	0.32%	5,959.11	10,883,459	170.86	122,233
OVER 12,000	64,183	1.77%	328,724,006	0.28%	5,121.67	8,670,776	135.09	122,173
OVER 11,000	65,525	1.81%	283,688,534	0.24%	4,329.47	6,761,044	103.18	123,560
OVER 10,000	67,355	1.86%	243,316,320	0.21%	3,612.45	5,178,925	76.89	125,059
OVER 9,000	70,231	1.94%	206,353,111	0.18%	2,938.21	3,778,618	53.80	131,787
OVER 8,000	68,454	1.89%	176,867,757	0.15%	2,583.75	2,625,599	38.36	118,441
OVER 7,000	71,388	1.97%	151,129,907	0.13%	2,117.02	1,687,986	23.65	117,807
OVER 6,000	73,844	2.03%	128,352,058	0.11%	1,738.15	917,625	12.43	116,170
OVER 5,000	74,678	2.06%	103,053,776	0.09%	1,379.98	238,006	3.19	112,077
OVER 4,000	75,845	2.09%	84,027,024	0.07%	1,107.88	14,684	0.19	109,623
OVER 3,000	77,052	2.12%	72,340,088	0.06%	938.85	16,364	0.21	107,008
OVER 2,000	76,147	2.10%	55,390,618	0.05%	727.42	29,374	0.39	102,267
OVER 1,000	69,008	1.90%	31,333,334	0.03%	454.05	10,950	0.16	88,742
TO 1,000	337,788	9.31%	2,098,740,131	1.78%	6,213.19	334,691,461	990.83	620,007
TOTALS	3,629,290		117,845,447,813		32,470.66	6,361,263,581	1,752.76	7,655,179

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Selected Tax Data by Type and/or County

TITLE OF FIELD	NUMBER	\$ AMOUNT	FOR OTHER YRS.	NUMBER	\$ AMOUNT
FED. AGI	3,579,197	174,829,040,716	TOTAL RETURNS	135,627	
ADJ TO FED	24,872	266,093,042	TOTAL TAX	34,499	130,045,982
ADJ TO FED	539,331	7,387,443,847	TOTAL WITHHELD	73,488	102,345,022
GA. AGI	3,337,800	157,455,920,617	TOTAL PENALTY	6,606	429,293
DEDUCTIONS	2,080,802	5,089,795,230			
ITEMIZED	1,238,547	23,188,418,554	RESIDENT RETS		NON-RES RETS
WITHHELD	3,157,159	5,761,065,204			
CR FROM EST	199,651	1,131,505,513	JOINT	1,293,947	126,059
LOW INCOME CREDIT	884,369	22,958,901	SEPARATE	67,531	11,042
TOTAL CREDIT	4,241,179	6,909,566,907	SINGLE	1,359,707	84,802
TP OVER 65	310,497		HEAD OF HOUSEHOLD	662,749	23,453

Selected Tax Data by Type and/or County

**TABLE 6- Revenue From Selective Excise Taxes
and Business License Fees, Fiscal Year 2002**

BEER		
	Beer Taxes	84,297,037.54
	Fines and Forfeitures	138,183.40
	Total	84,435,220.94
CIGAR AND CIGARETTE		
	Stamp Sales	86,587,765.54
	Additional Tax	-3,086,099.14
	Fines and Forfeitures	2,382,701.45
	Total	85,884,367.85
LIQUOR		
	Liquor Taxes	37,894,931.71
	Fines and Forfeitures	128,107.10
	Total	38,023,038.81
MOTOR FUELS (Table 4)		498,072,919.78
WINE		
	Wine Taxes	20,896,419.92
	Fines and Forfeitures	122,970.79
	Total	21,019,390.71
TOTAL SELECTIVE EXCISE TAXES		727,434,938.09
BEER DEALERS		
	License and Brand Registration	49,473.34
	Wholesaler Licenses	9,500.00
	Retailer Licenses	781,878.75
	Special Permits	32,800.00
	Penalties	0.00
	Total	873,652.09
CIGAR AND CIGARETTE DEALERS		
	Wholesaler Licenses	126,193.05
	Manufacturer Representative Licenses	2,280.00
	Total	128,473.05
LIQUOR DEALERS		
	License and Brand Registration	25,376.66
	Wholesaler Licenses & Permits	34,000.00
	Retailer Licenses	496,828.51
	Penalties	0.00
	Total	556,205.17
WINE DEALERS		
	License and Brand Registration	9,150.00
	Wholesaler Licenses & Permits	25,500.00
	Retailer Licenses	657,168.43
	Penalties	7,307.45
	Total	699,125.88
COIN-OPERATED AMUSEMENT MACHINES		
	Annual Licenses and Permit Fees	3,896,571.00
	Refunds (-)	0.00
	Total	3,896,571.00
TOTAL, BUSINESS LICENSE FEES		6,154,027.19

Selected Tax Data by Type and/or County

**TABLE 7 - Growth in Sales & Use Tax Distributions
to the General Fund and 1% to Counties**

Growth in Sales & Use Tax Deposits Paid to the State Treasury

FY 2000	FY 2001	FY 2002	% Chg '01 - '02
\$4,813,914,565.29	\$5,126,417,280.47	\$5,026,018,278.46	-2.0%

Growth in Distribution of One (1%) Local Option Sales Tax Paid to Counties

FY 2000	FY 2001	FY 2002	% Chg '01 - '02
\$1,261,434,310.67	\$1,307,531,643.34	\$1,292,300,495.03	-1.2%

TABLE 8 - Electronic Filing Results for Fiscal Year 2002

RETURN TYPE	TAXES DUE	REFUND	TOTAL
EFL Total	98,058	1,030,167	1,128,225
On-Line Total	21,934	254,28	276,215
Telefile Total	<u>8,336</u>	<u>60,405</u>	<u>68,741</u>
Total Returns Received	<u>128,328</u>	<u>1,344,853</u>	<u>1,473,181</u>

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 - 2001

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
2001	0.25	220,229,785	10,605,619	209,694,165	163,222,629	46,471,536

TABLE 10 - Summary of Net Property Tax Collections by Category, Fiscal Year Ended in 2001

(State taxes only, net of refunds and commissions)

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	51,636,937.21
Public Utilities, Ad Valorem Tax -- Railroad Companies	1,857.32
Intangible Recording Fees	1,727,988.50
Intangible Property Tax	-
Interest and Other Property Tax Revenue	2,270,508.03
Public Service Commission (utility fees)	179,380.96
Total	55,816,672.02

**TABLE 11 - Values of General Property, Public Utilities Dollars
by Class of Property - 2001 and 2002**

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE 2001 TO 2002
	2001	2002	
General Property			
Real Estate	150,682,637,189	168,254,304,371	17,571,667,182
Motor Vehicles	19,022,236,412	20,571,228,208	1,548,991,796
Other Personal Tangible Property	34,438,825,784	35,937,279,974	1,498,454,190
Total, Gross Value	204,143,699,385	224,762,812,553	20,619,113,168
Exemptions, Homestead, Agriculture and Freeport	13,206,417,900	15,068,647,431	1,862,229,531
Total Net Taxable General Property	190,937,281,485	209,694,165,122	18,756,883,637
Public Utilities - Gross (1) Market Value			
Railroads	1,171,932,933	865,123,309	(306,809,624)
Telephones	7,443,275,378	7,590,533,425	147,258,047
Electric	14,988,374,414	15,013,498,671	25,124,257
Gas	1,109,752,623	1,172,337,510	62,584,887
Pipeline	620,583,298	619,913,069	(670,229)
Flight Equipment	1,618,867,060	1,543,054,173	(75,812,887)
Total Taxable Public Utilities (1)	26,952,785,706	26,804,460,157	(148,325,549)
Grand Total Taxable Value (1)	217,890,067,191	236,498,625,279	18,608,558,088

(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 - 2000 Personal Income Tax Data - 2000 Earnings - by County of Residents (in Millions)

COUNTY	2000 RESIDENT POPULATION 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	17,472	6,744	39	190,026,691	28,177	124,639,776	6,299,587	934	186
Atkinson	7,571	2,858	38	64,445,205	22,549	40,228,162	1,912,837	669	197
Bacon	9,993	3,970	40	109,245,111	27,518	73,199,504	3,715,465	936	200
Baker	4,102	1,346	33	32,254,925	23,964	20,780,412	1,009,079	750	182
Baldwin	44,806	16,562	37	533,966,442	32,240	361,684,806	18,572,566	1,121	182
Banks	14,847	5,905	40	175,849,548	29,780	116,520,194	5,845,204	990	327
Barrow	48,946	16,654	34	609,607,225	36,604	416,122,973	21,626,944	1,299	268
Bartow	80,026	32,633	41	1,830,571,166	56,096	1,291,712,299	70,933,574	2,174	408
Ben Hill	17,242	7,022	41	194,374,440	27,681	131,627,684	6,593,915	939	175
Berrien	16,091	6,143	38	180,764,856	29,426	124,806,396	6,324,309	1,030	199
Bibb	153,549	65,947	43	2,542,363,939	38,552	1,802,258,416	95,937,161	1,455	170
Bleckley	11,735	4,631	39	140,606,714	30,362	94,699,367	4,847,396	1,047	175
Brantley	14,877	5,204	35	141,099,839	27,114	92,363,994	4,559,704	876	252
Brooks	16,397	6,270	38	152,144,673	24,265	97,016,703	4,748,762	757	234
Bryan	24,552	9,581	39	359,937,320	37,568	250,471,471	13,094,075	1,367	337
Bulloch	56,918	18,068	32	607,412,574	33,618	422,984,124	21,952,337	1,215	244
Burke	22,591	8,548	38	224,449,155	26,258	142,739,218	7,024,812	822	180
Butts	20,629	7,400	36	237,976,746	32,159	157,438,568	7,958,499	1,075	227
Calhoun	6,307	2,235	35	55,464,667	24,816	36,370,251	1,776,938	795	175
Camden	44,061	14,161	32	455,390,405	32,158	300,548,527	15,311,515	1,081	330
Candler	9,508	3,519	37	101,288,311	28,783	67,878,762	3,478,908	989	229
Carroll	91,956	34,570	38	1,229,485,830	35,565	855,894,671	44,478,276	1,287	213
Catoosa	55,197	19,702	36	685,458,164	34,791	478,931,892	24,631,774	1,250	248
Charlton	10,393	3,075	30	86,188,801	28,029	56,980,917	2,850,722	927	203
Chatham	232,064	96,280	41	3,751,953,640	38,969	2,682,631,522	143,084,155	1,486	199
Chattahoochee	15,134	1,238	8	27,842,816	22,490	17,350,486	818,201	661	162
Chattooga	25,901	10,005	39	270,956,799	27,082	188,522,530	9,355,697	935	171
Cherokee	152,170	59,139	39	3,152,074,427	53,299	2,274,753,373	123,849,114	2,094	396
Clarke	101,800	37,986	37	1,478,238,431	38,915	1,100,761,598	58,310,026	1,535	218
Clay	3,390	1,327	39	32,299,643	24,340	20,811,803	1,021,094	769	233
Clayton	246,779	97,132	39	3,228,731,464	33,241	2,142,028,177	108,844,118	1,121	187
Clinch	6,833	2,444	36	70,788,297	28,964	47,730,901	2,416,450	989	195
Cobb	631,767	284,950	45	16,406,728,248	57,578	12,536,196,214	692,368,429	2,430	290
Coffee	37,815	13,866	37	407,707,259	29,403	277,929,702	14,164,850	1,022	224
Colquitt	42,201	15,721	37	443,196,321	28,191	298,553,646	15,113,924	961	192
Columbia	92,427	37,451	41	1,780,909,433	47,553	1,283,500,430	69,440,400	1,854	314
Cook	15,855	6,037	38	159,216,066	26,373	104,910,333	5,161,688	855	190
Coweta	94,571	36,637	39	1,649,558,538	45,024	1,160,190,209	61,966,773	1,691	344
Crawford	12,559	3,700	29	119,707,637	32,353	82,062,853	4,180,447	1,130	253
Crisp	22,133	8,433	38	229,529,836	27,218	149,823,830	7,553,628	896	188
Dade	15,508	5,325	34	157,610,402	29,598	109,182,000	5,487,897	1,031	241
Dawson	17,176	6,308	37	271,227,258	42,997	193,196,798	10,293,237	1,632	367
Decatur	28,175	10,409	37	301,431,841	28,959	202,299,494	10,330,127	992	200
DeKalb	665,133	304,387	46	13,914,711,384	45,714	10,499,868,613	568,758,250	1,869	229
Dodge	19,143	7,210	38	195,848,316	27,163	128,733,566	6,460,468	896	191
Dooly	11,651	4,568	39	117,230,174	25,663	76,261,257	3,774,060	826	207
Dougherty	95,723	38,508	40	1,256,535,013	32,630	852,836,219	44,405,923	1,153	159
Douglas	96,006	40,451	42	1,661,383,879	41,072	1,165,567,749	61,406,853	1,518	240
Early	12,282	4,612	38	128,420,985	27,845	84,959,984	4,326,087	938	175
Echds	3,726	868	23	21,840,155	25,161	14,207,333	690,140	795	259
Effingham	39,616	14,655	37	540,272,152	36,866	368,015,506	19,057,535	1,300	319
Elbert	20,648	8,472	41	198,752,306	23,460	157,357,252	7,832,763	925	146
Emanuel	21,859	8,793	40	215,959,830	24,560	136,480,005	6,717,996	764	178
Evans	10,738	3,997	37	108,748,665	27,208	72,060,715	3,647,587	913	198
Fannin	20,661	7,601	37	218,166,801	28,702	148,518,255	7,586,484	998	235

Selected Tax Data by Type and/or County

TABLE 12 - 2000 Personal Income Tax Data - 2000 Earnings - by County of Residents (in Millions)

COUNTY	2000 RESIDENT POPULATION 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	95,542	41,471	43	2,528,343,481	60,967	1,861,916,518	103,036,981	2,485	347
Floyd	91,183	38,195	42	1,383,411,768	36,220	978,367,736	51,544,513	1,350	190
Forsyth	110,296	36,518	33	2,535,185,883	69,423	1,927,829,650	107,758,811	2,951	649
Franklin	20,783	8,749	42	232,458,474	26,570	157,301,654	7,914,862	905	190
Fulton	816,638	371,582	46	27,987,419,906	75,320	22,536,327,783	1,278,869,267	3,442	325
Gilmer	24,349	8,716	36	263,288,847	30,208	180,517,162	9,196,841	1,055	275
Glascock	2,583	1,010	39	28,156,754	27,878	18,731,444	930,589	921	173
Glynn	68,217	29,499	43	1,208,057,642	40,952	863,817,896	46,351,163	1,571	215
Gordon	45,555	18,960	42	618,902,589	32,643	431,898,604	22,163,754	1,169	208
Grady	23,714	8,441	36	232,021,092	27,487	153,860,325	7,706,335	913	208
Greene	14,914	5,975	40	256,806,028	42,980	187,566,830	10,140,146	1,697	317
Gwinnett	621,528	259,226	42	13,986,880,075	53,956	10,391,991,194	567,783,885	2,190	354
Habersham	37,153	14,282	38	463,215,121	32,433	314,705,639	16,123,859	1,129	212
Hall	145,664	58,045	40	2,493,045,532	42,950	1,772,159,785	94,664,406	1,631	273
Hancock	10,065	3,668	36	83,103,533	22,656	47,593,123	2,209,169	602	181
Haralson	26,255	10,018	38	305,234,387	30,469	208,391,227	10,613,647	1,059	198
Harris	24,548	10,195	42	421,077,141	41,302	292,649,911	15,553,290	1,526	313
Hart	23,087	9,358	41	238,919,020	25,531	186,458,643	9,474,364	1,012	180
Heard	11,229	3,770	34	109,250,473	28,979	71,052,082	3,539,874	939	693
Henry	132,581	49,538	37	2,314,337,633	46,718	1,603,676,807	85,610,173	1,728	412
Houston	113,391	46,278	41	1,716,928,610	37,100	1,167,763,979	61,860,842	1,337	221
Irwin	10,028	3,883	39	108,329,007	27,898	71,434,510	3,585,135	923	238
Jackson	44,010	16,379	37	559,683,919	34,171	385,153,160	20,543,054	1,254	259
Jasper	11,904	4,559	38	198,991,866	43,648	148,135,807	7,999,094	1,755	340
Jeff Davis	12,762	5,414	42	153,418,567	28,337	102,062,254	5,159,047	953	183
Jefferson	17,090	7,527	44	192,342,939	25,554	123,873,626	6,103,298	811	172
Jenkins	8,637	3,038	35	71,505,376	23,537	44,665,156	2,167,219	713	159
Johnson	8,578	3,128	36	80,175,266	25,631	52,077,300	2,566,280	820	165
Jones	24,203	9,405	39	325,717,291	34,632	224,335,927	11,583,011	1,232	229
Lamar	16,260	6,197	38	180,965,171	29,202	120,253,444	6,015,273	971	201
Lanier	7,140	2,603	36	71,980,444	27,653	47,676,834	2,382,371	915	246
Laurens	45,378	18,826	41	634,767,150	33,718	443,410,961	23,120,435	1,228	217
Lee	25,539	9,178	36	367,305,099	40,020	251,915,097	13,191,532	1,437	343
Liberty	60,107	16,839	28	445,084,212	26,432	284,861,195	14,050,821	834	315
Lincdn	8,424	3,244	39	89,113,265	27,470	58,171,030	2,920,967	900	196
Long	10,548	2,436	23	64,426,558	26,448	42,165,431	2,079,417	854	281
Lowndes	92,250	33,879	37	1,066,124,129	31,469	765,866,328	39,521,192	1,167	207
Lumpkin	21,855	7,861	36	270,403,717	34,398	187,752,117	9,695,415	1,233	312
Macon	21,286	4,641	22	121,362,209	26,150	80,153,937	3,950,974	851	162
Madison	11,085	10,533	95	320,022,973	30,383	218,574,032	11,016,321	1,046	213
Marion	14,133	2,142	15	59,731,767	27,886	39,820,911	1,987,872	928	197
McDuffie	26,214	9,009	34	268,473,158	29,801	179,315,606	9,083,315	1,008	194
McIntosh	7,204	3,962	55	107,475,330	27,127	70,126,583	3,513,228	887	211
Meriwether	22,625	8,989	40	247,207,842	27,501	163,022,711	8,114,663	903	182
Miller	6,381	2,423	38	69,178,735	28,551	46,645,068	2,369,377	978	180
Mitchell	24,053	8,812	37	215,032,549	24,402	137,416,899	6,713,411	762	187
Monroe	22,153	9,257	42	353,952,510	38,236	251,281,020	13,224,143	1,429	287
Montgomery	8,361	2,992	36	78,788,859	26,333	50,009,018	2,477,749	828	203
Morgan	16,153	6,483	40	235,851,192	36,380	163,569,558	8,556,558	1,320	246
Murray	37,747	13,739	36	415,346,368	30,231	290,711,124	14,505,516	1,056	215
Muscogee	184,134	74,071	40	2,618,781,048	35,355	1,814,792,499	95,563,497	1,290	196
Newton	68,047	24,541	36	922,413,686	37,587	628,127,268	32,786,682	1,336	261
Oconee	27,059	10,974	41	564,485,952	51,438	416,984,866	22,749,032	2,073	377
Oglethorpe	12,969	4,674	36	142,205,675	30,425	97,691,836	4,917,216	1,052	233
Paulding	89,734	30,009	33	1,302,765,135	43,412	896,517,788	47,368,944	1,578	420

Selected Tax Data by Type and/or County

TABLE 12 - 2000 Personal Income Tax Data - 2000 Earnings - by County of Residents (in Millions)

COUNTY	2000 RESIDENT POPULATION 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	24,196	10,424	43	330,152,940	31,672	219,470,908	11,209,169	1,075	206
Pickens	24,776	9,292	38	391,256,676	42,107	285,506,751	15,217,385	1,638	271
Pierce	15,698	6,157	39	179,320,639	29,125	120,218,169	6,108,949	992	230
Pike	14,253	5,577	39	197,845,785	35,475	134,569,914	6,948,337	1,246	263
Polk	38,843	15,400	40	447,586,798	29,064	304,811,297	15,401,022	1,000	175
Pulaski	9,598	3,846	40	117,023,155	30,427	78,820,776	4,039,896	1,050	207
Putnam	19,094	7,766	41	272,714,595	35,116	187,148,402	9,759,318	1,257	283
Quitman	2,610	753	29	16,939,070	22,495	10,588,087	511,820	680	239
Rabun	15,318	6,161	40	192,125,812	31,184	131,767,031	6,802,809	1,104	251
Randolph	7,644	2,871	38	66,981,673	23,330	43,129,894	2,092,787	729	164
Richmond	198,366	77,462	39	2,410,051,113	31,113	1,685,140,914	87,283,984	1,127	161
Rockdale	71,798	29,325	41	1,344,493,534	45,848	965,561,858	51,825,154	1,767	241
Schley	3,921	1,482	38	41,538,031	28,028	28,044,225	1,401,261	946	196
Screven	15,177	5,967	39	155,509,156	26,062	101,063,061	5,020,936	841	179
Seminole	9,365	3,619	39	96,918,460	26,780	62,467,350	3,146,386	869	184
Spalding	59,066	24,740	42	813,989,975	32,902	553,947,736	28,469,556	1,151	182
Stephens	25,651	11,248	44	331,093,063	29,436	225,471,139	11,509,940	1,023	183
Stewart	5,145	1,979	38	45,985,483	23,237	29,741,663	1,427,137	721	165
Sumter	33,319	12,384	37	393,383,931	31,765	272,043,470	13,998,974	1,130	193
Talbot	6,703	2,972	44	78,486,765	26,409	50,393,968	2,493,267	839	216
Taliaferro	2,034	699	34	15,673,261	22,422	9,802,726	465,748	666	152
Tattnal	22,385	7,019	31	183,895,642	26,200	121,252,593	6,033,190	860	188
Taylor	8,836	3,462	39	92,362,105	26,679	60,376,310	3,000,533	867	186
Telfair	11,692	4,561	39	108,203,988	23,724	68,174,833	3,348,365	734	160
Terrell	10,943	4,283	39	111,225,888	25,969	71,432,901	3,547,316	828	175
Thomas	43,012	16,597	39	546,518,346	32,929	397,717,951	20,838,631	1,256	185
Tift	38,634	15,534	40	490,422,220	31,571	340,417,070	17,571,897	1,131	196
Toombs	26,115	10,170	39	305,407,163	30,030	205,692,339	10,621,273	1,044	184
Towns	9,641	3,632	38	111,052,471	30,576	76,382,019	3,974,899	1,094	283
Treutlen	6,787	2,336	34	56,637,139	24,245	35,099,632	1,709,080	732	183
Troup	59,478	24,252	41	854,789,682	35,246	592,760,497	30,983,336	1,278	188
Tumer	9,621	3,625	38	82,272,391	22,696	51,310,491	2,475,668	683	164
Twiggs	10,589	4,196	40	114,802,894	27,360	76,336,677	3,786,713	902	214
Union	17,902	6,655	37	195,293,190	29,345	130,606,941	6,733,520	1,012	296
Upson	27,711	11,288	41	322,891,669	28,605	220,821,497	11,151,246	988	169
Walker	61,884	24,222	39	744,515,606	30,737	520,361,016	26,307,346	1,086	180
Walton	65,224	22,388	34	886,063,272	39,578	608,631,235	32,068,505	1,432	297
Ware	35,540	14,065	40	399,896,608	28,432	270,360,124	13,769,411	979	160
Warren	6,274	2,600	41	61,813,688	23,774	38,796,997	1,846,733	710	179
Washington	21,042	7,870	37	258,134,336	32,800	177,444,162	9,196,656	1,169	190
Wayne	26,945	9,330	35	286,211,179	30,676	189,413,355	9,680,814	1,038	194
Webster	2,301	919	40	23,686,381	25,774	15,643,366	766,785	834	200
Wheeler	6,183	1,876	30	42,670,991	22,746	26,064,132	1,245,740	664	173
White	21,182	8,162	39	267,588,067	32,785	181,832,351	9,388,588	1,150	287
Whitfield	85,248	38,754	45	1,535,652,301	39,626	1,113,637,007	58,767,067	1,516	205
Wilcox	8,709	2,791	32	69,720,639	24,981	44,952,068	2,218,040	795	177
Wilkes	10,688	4,566	43	125,935,271	27,581	84,472,061	4,222,348	925	158
Wilkinson	10,300	4,148	40	121,994,938	29,411	80,603,364	4,040,475	974	150
Worth	21,938	9,176	42	262,178,862	28,572	177,481,396	8,955,272	976	233
Other		224,290		5,067,610,059	22,594	5,979,313,756	319,732,370	1,426	380
TOTAL	8,383,915	3,629,290	43	157,455,920,617	43,385	117,845,447,813	6,361,653,242	1,753	262

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2001

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Appling	256,872	238,876	334,351	2,259,347	2,275,649	2,250,476	6,785,472
Atkinson	102,663	97,201	5,600	533,529	537,105	548,135	1,618,769
Bacon	164,583	155,903	11,152	956,692	967,758	1,004,696	2,929,146
Baker	95,904	90,273	5,812	-	211,199	210,074	421,273
Baldwin	577,835	543,146	43,996	5,186,918	5,123,822	5,064,301	15,375,041
Banks	435,781	375,386	15,155	2,582,875	2,591,221	2,576,606	7,750,702
Barrow	1,105,287	976,318	31,345	5,572,224	5,678,428	5,539,694	16,790,345
Bartow	2,018,776	1,957,712	188,010	14,568,385	14,567,499	14,405,095	43,540,980
Ben Hill	293,536	260,374	13,113	2,133,251	2,147,145	-	4,280,396
Berrien	257,456	232,066	10,464	1,212,175	1,224,011	1,241,268	3,677,454
Bibb	3,760,160	3,506,846	120,207	409,147	28,068,993	27,527,493	56,005,633
Bleckley	182,497	169,627	9,033	921,306	962,087	953,034	2,836,427
Brantley	183,493	173,455	20,776	4,625	888,646	890,531	1,783,802
Brooks	267,949	247,458	11,990	903,206	900,581	884,002	2,687,789
Bryan	550,894	537,337	19,872	1,709,756	2,196,043	2,231,042	6,136,841
Bulloch	1,195,481	1,040,925	36,308	7,455,992	7,462,066	-	14,918,057
Burke	359,291	331,521	1,228,718	1,401,035	2,682,640	-	4,083,675
Butts	418,897	375,861	31,002	2,688,595	2,679,542	2,479,392	7,847,528
Calhoun	103,256	96,960	7,938	400,454	405,020	396,830	1,202,305
Camden	774,762	751,242	37,787	5,801,093	5,844,874	5,728,927	17,374,894
Candler	155,893	142,212	7,838	989,239	1,015,263	1,004,941	3,009,443
Carroll	1,921,505	1,754,316	68,384	12,556,375	12,600,168	12,509,583	37,666,126
Catoosa	1,055,434	983,126	28,634	6,706,270	6,728,218	6,683,814	20,118,302
Charlton	185,342	175,799	18,200	367,232	804,095	800,697	1,972,025
Chatham	6,837,262	6,326,883	216,342	43,933,236	44,068,071	-	88,001,307
Chattahoochee	37,640	36,260	3,501	9,778	323,571	311,334	644,683
Chattooga	461,296	430,758	13,383	2,162,462	2,123,136	2,123,515	6,409,114
Cherokee	4,486,722	4,104,642	101,372	21,624,716	-	21,247,291	42,872,007
Clarke	2,237,644	1,992,936	67,581	17,595,453	17,623,729	17,403,876	52,623,058
Clay	63,628	58,888	4,101	241,498	250,826	262,532	754,856
Clayton	5,935,379	5,544,682	702,964	22,768,720	47,408,453	46,855,043	117,032,217
Clinch	145,039	137,021	12,304	610,511	601,566	-	1,212,077
Cobb	20,067,607	19,017,641	460,676	656,373	-	117,469,380	118,125,754
Coffee	686,130	618,699	26,597	2,602,772	4,958,268	147,584	7,708,624
Colquitt	623,074	571,113	25,463	4,034,985	4,322,817	4,226,924	12,584,726

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2001

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Columbia	2,320,004	2,145,183	45,367	9,600,151	9,648,662	9,610,994	28,859,807
Cook	264,696	240,700	11,106	1,674,215	1,646,349	1,640,122	4,960,686
Coweta	2,602,630	2,413,415	135,717	13,847,951	13,764,934	13,728,404	41,341,289
Crawford	202,734	189,073	10,525	495,394	477,021	498,051	1,470,466
Crisp	409,933	371,054	7,086	3,216,708	3,213,455	3,177,474	9,607,636
Dade	251,508	237,143	12,469	1,841,640	1,854,103	1,852,047	5,547,791
Dawson	774,863	721,291	15,249	3,549,396	3,563,438	3,526,204	10,639,038
Decatur	625,974	568,987	27,459	3,691,959	3,705,666	3,698,605	11,096,230
DeKalb	18,612,756	18,023,746	415,715	-	85,975,664 (2)	94,590,932	180,566,596
Dodge	308,984	276,877	18,582	1,585,130	1,592,376	-	3,177,505
Dooly	248,596	216,391	10,992	974,381	990,677	772,959	2,738,016
Dougherty	1,934,048	1,739,803	78,996	15,684,416	15,737,131	15,601,270	47,022,817
Douglas	2,303,316	2,197,865	88,114	160,360	17,528,256	17,393,769	35,082,385
Early	310,869	276,673	15,583	1,435,400	1,483,256	1,483,292	4,401,948
Echols	75,933	73,516	5,215	109,696	116,647	-	226,343
Effingham	751,620	693,212	111,256	3,590,139	3,592,184	3,692,361	10,874,684
Elbert	448,839	397,597	14,875	1,903,340	1,929,268	1,934,766	5,767,374
Emanuel	381,667	347,329	17,576	1,895,027	1,886,858	1,891,636	5,673,521
Evans	178,498	169,911	6,080	1,163,915	1,167,234	1,188,331	3,519,479
Fannin	536,750	494,532	11,478	2,444,467	2,463,519	1,295,371	6,203,357
Fayette	3,445,450	3,278,680	57,599	922	16,194,750	-	16,195,672
Floyd	2,115,360	1,982,804	352,476	73,872	13,486,709	13,234,141	26,794,721
Forsyth	4,342,546	4,111,315	57,271	19,911,451	20,080,145	19,803,486	59,795,081
Franklin	373,697	339,461	12,236	2,925,315	2,972,206	2,925,729	8,823,251
Fulton	33,654,598	31,726,054	1,474,252	-	199,970,896	198,554,686	398,525,583
Gilmer	730,138	665,931	22,036	1,438,479	2,839,617	2,326,015	6,604,112
GlascocK	55,757	53,256	3,574	147,326	166,909	166,085	480,320
Glynn	2,604,489	2,471,534	62,937	15,687,818	15,697,908	-	31,385,726
Gordon	1,140,594	1,089,000	30,821	3,637,310	6,701,460	6,704,815	17,043,585
Grady	491,833	426,353	15,362	1,401,495	2,065,885	1,998,492	5,465,872
Greene	691,452	666,907	23,167	2,004,898	2,005,985	2,038,843	6,049,726
Gwinnett	20,808,880	19,335,365	327,390	119,899,473	-	120,645,883	240,545,355
Habersham	895,896	813,584	42,496	4,186,022	4,498,948	4,583,299	13,268,268
Hall	3,883,092	3,639,488	84,975	21,921,201	22,190,736	21,895,328	66,007,264
Hancock	161,934	151,913	34,752	428,375	426,415	-	854,790

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

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Haralson	513,452	460,801	33,363	2,175,079	2,251,584	2,228,692	6,655,355
Harris	587,482	558,414	58,913	1,728,519	1,696,942	1,679,327	5,104,788
Hart	682,357	620,220	22,306	2,338,571	2,346,131	2,398,278	7,082,979
Heard	204,507	176,064	114,006	2,543,066	2,535,999	2,512,846	7,591,911
Henry	4,020,292	3,597,889	77,999	17,712,104	17,735,970	17,487,901	52,935,975
Houston	2,137,254	2,036,328	75,199	15,164,633	15,108,024	13,776,202	44,048,859
Irwin	171,476	155,660	11,379	310,459	593,062	295,537	1,199,058
Jackson	1,271,466	1,066,532	92,732	5,699,133	5,805,338	5,709,761	17,214,232
Jasper	326,020	253,551	24,995	708,191	962,729	918,816	2,589,735
Jeff Davis	241,998	223,901	11,792	1,674,751	1,671,445	1,694,683	5,040,879
Jefferson	342,571	303,142	23,418	3,488	1,742,803	1,709,957	3,456,248
Jenkins	119,824	112,049	12,283	549,019	550,107	547,766	1,646,892
Johnson	133,495	119,472	7,069	415,969	411,554	-	827,523
Jones	505,020	472,627	36,062	1,821,540	1,772,568	1,791,063	5,385,170
Lamar	345,236	311,265	15,593	1,319,626	1,303,472	1,307,961	3,931,059
Lanier	84,947	80,520	5,872	352,427	356,675	342,493	1,051,595
Laurens	936,937	852,903	34,684	6,971	6,646,039	6,575,141	13,228,150
Lee	492,668	463,542	16,721	2,037,391	2,062,675	2,022,809	6,122,875
Liberty	646,914	615,529	34,258	4,869,802	4,831,958	4,933,735	14,635,495
Lincoln	125,723	119,418	4,421	466,889	468,673	472,933	1,408,495
Long	112,713	107,364	8,088	192,449	310,314	321,273	824,036
Lowndes	1,923,288	1,793,124	70,160	15,742,922	15,763,878	15,681,852	47,188,652
Lumpkin	526,608	471,070	14,170	2,477,333	2,492,144	2,471,830	7,441,307
Macon	231,603	222,116	18,861	1,183,420	1,135,538	1,191,175	3,510,133
Madison	451,437	413,728	36,052	1,503,356	1,509,254	1,486,715	4,499,325
Marion	127,921	121,236	6,666	421,040	420,322	422,897	1,264,260
McDuffie	439,226	403,209	16,543	2,795,780	2,812,798	2,791,327	8,399,906
McIntosh	215,644	206,973	9,899	1,336,489	1,334,992	1,334,504	4,005,785
Meriwether	446,331	372,314	20,235	4,954	1,714,073	1,708,604	3,427,631
Miller	127,948	104,611	6,966	475,241	474,456	-	949,697
Mitchell	462,369	386,747	19,750	1,826,805	1,830,216	1,817,924	5,474,945
Monroe	573,089	535,687	466,945	3,943,987	3,897,328	3,887,547	11,728,862
Montgomery	104,427	97,890	7,179	468,833	468,727	-	937,560
Morgan	627,426	498,422	20,603	2,184,431	2,198,386	521,312	4,904,129
Murray	638,467	617,418	22,029	56,145	2,873,675	2,836,695	5,766,515

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

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Muscogee	3,737,940	3,498,879	105,121	28,936,655	28,937,635	28,820,296	86,694,585
Newton	1,661,191	1,484,716	43,353	7,451,850	7,655,624	7,317,694	22,425,168
Oconee	863,256	770,394	20,379	3,035,286	3,066,247	3,003,787	9,105,320
Oglethorpe	333,154	308,122	11,627	565,869	574,052	563,509	1,703,430
Paulding	1,724,587	1,615,957	44,395	8,576,026	8,631,100	8,430,898	25,638,025
Peach	405,970	379,599	13,486	2,713,635	2,739,681	2,718,167	8,171,484
Pickens	830,471	780,847	23,395	-	2,917,010	2,913,528	5,830,538
Pierce	259,743	241,273	14,320	1,315,698	1,315,994	1,318,465	3,950,157
Pike	365,502	312,993	7,458	722,266	718,729	714,427	2,155,422
Polk	660,218	597,573	50,753	3,758,490	3,688,488	3,653,123	11,100,100
Pulaski	175,671	162,162	8,269	762,495	766,111	768,938	2,297,543
Putnam	676,588	634,415	101,882	3,054,799	3,046,691	2,961,069	9,062,559
Quitman	50,204	45,351	1,804	-	154,476	163,390	317,867
Rabun	734,123	702,872	190,318	2,477,352	2,484,676	2,462,035	7,424,063
Randolph	143,621	133,385	7,178	285,908	577,168	579,079	1,442,155
Richmond	3,790,071	3,535,989	135,695	31,469,459	31,464,933	31,440,217	94,374,609
Rockdale	1,988,507	1,847,830	70,787	14,814,825	-	14,782,254	29,597,079
Schley	74,965	67,955	2,905	3,202	260,470	258,195	521,867
Screven	311,796	288,017	16,655	1,016,136	1,015,560	1,040,867	3,072,563
Seminole	185,467	163,416	8,354	863,562	856,368	847,618	2,567,548
Spalding	1,196,552	1,085,756	31,673	8,645,130	8,636,160	8,453,994	25,735,284
Stephens	609,993	539,923	22,563	3,016,431	3,031,083	3,004,667	9,052,181
Stewart	105,434	100,796	5,541	280,764	280,440	267,865	829,069
Sumter	553,216	507,754	30,611	14,777	3,498,132	3,458,321	6,971,230
Talbot	132,180	110,368	8,548	416,289	408,565	434,094	1,258,949
Taliaferro	54,696	51,679	3,468	94,403	96,104	101,009	291,516
Tattnall	231,069	212,297	15,819	1,122,488	1,120,147	1,127,908	3,370,543
Taylor	133,230	126,347	10,099	628,889	628,372	623,030	1,878,291
Telfair	237,746	207,020	12,092	932,872	929,824	915,000	2,777,697
Terrell	219,807	182,269	8,633	853,260	851,579	832,743	2,537,583
Thomas	934,040	874,795	21,888	4,246,285	5,630,880	-	9,877,165
Tift	809,455	703,627	31,737	6,040,108	6,049,182	6,087,030	18,176,320
Toombs	416,752	374,047	21,345	3,433,192	3,420,829	3,366,166	10,220,186
Towns	372,195	360,922	8,010	1,439,201 ⁽³⁾	1,403,281	439,033	3,281,515
Treutlen	86,856	80,934	2,524	-	391,054	-	391,054

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

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Troup	1,524,773	1,379,713	42,720	25,101	8,999,974	8,974,568	17,999,643
Turner	198,027	146,869	10,689	802,416	803,604	800,090	2,406,111
Twiggs	254,642	241,250	14,571	7,353	710,398	700,940	1,418,691
Union	640,983	590,386	10,537	2,040,910	2,053,942	2,029,699	6,124,552
Upton	483,199	447,849	17,937	2,951,958	2,953,947	-	5,905,905
Walker	1,070,230	988,841	28,562	4,661,071	4,665,819	4,714,480	14,041,370
Walton	1,624,876	1,510,565	45,101	14,870	6,688,354	6,608,064	13,311,288
Ware	514,983	483,748	56,208	4,877,944	4,906,918	4,892,636	14,677,498
Warren	102,747	97,176	10,173	486,096	484,580	460,131	1,430,806
Washington	547,316	514,181	31,556	2,716,501	2,718,838	-	5,435,339
Wayne	555,800	525,259	29,466	1,022,035	3,383,034	678,950	5,084,020
Webster	49,334	45,778	2,910	63,805	112,764	119,409	295,978
Wheeler	99,643	95,167	7,362	3,880	293,225	286,434	583,539
White	634,616	585,051	18,781	2,491,143	2,542,499	2,490,382	7,524,023
Whitfield	2,421,066	2,378,647	56,707	8,860,828	16,323,619	16,050,629	41,235,076
Wilcox	122,842	113,397	7,425	356,852	357,638	352,513	1,067,003
Wilkes	301,601	261,887	9,324	1,038,539	1,036,964	-	2,075,503
Wilkinson	297,203	285,361	18,375	1,557,872	1,547,697	1,548,729	4,654,298
Worth	409,627	361,618	16,570	1,409,201	1,425,287	1,403,871	4,238,359
STATE TOTAL	224,762,812	209,694,164	10,605,623	730,974,659	1,021,221,173	1,178,290,999	2,930,486,831

(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.

Note: 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. Therefore, the number of motor vehicles sold in Georgia will no longer be reported in this Table. The amount of County 1% Tax Distribution will be listed by county and tax type. Motor vehicle sales information can be gathered at the Department of Motor Vehicle Safety.

The sales tax rate for the State of Georgia ranges from 4 to 7 percent of the purchase price or rental charge of tangible personal property sold or rented in Georgia. The tax rate varies among counties because of the Local Option Tax, Educational Local Option Tax, Special Local Option Tax, Homestead Local Option Tax, and Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax. The taxes paid to the seller by the purchaser in addition to the purchase price.

(2) \$85,975,663.93 in HOST paid to DeKalb County reported in LOST column.

(3) \$1,439,201 - represents \$27,421 in SPLOST and \$1,411,779.87 in 2nd LOST paid to Towns County and reported in the SPLOST column.

Note: Rockdale County's HOST began April 2002

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

COUNTY	2000 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2001 County 1% Tax Distribution		2000 ADJ. GROSS INCOME REPORTED (GA Returns)		2000 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Fulton	816,638	1	199,970,896	1	27,987,420	1	33,200,306	1	245	34,272	40,655
DeKalb	665,133	4	94,590,932	4	13,914,711	4	18,439,461	4	142	20,920	27,723
Cobb	631,767	3	117,469,380	3	16,406,728	2	19,478,317	3	186	25,970	30,831
Gwinnett	621,528	2	120,645,883	2	13,986,880	3	19,662,755	2	194	22,504	31,636
Clayton	246,779	6	47,408,453	5	3,228,731	6	6,247,646	6	192	13,083	25,317
Chatham	232,064	5	44,068,071	6	3,751,954	5	6,543,225	5	190	16,168	28,196
Richmond	198,366	12	31,464,933	7	2,410,051	13	3,671,684	11	159	12,150	18,510
Muscogee	184,134	8	28,937,635	8	2,618,781	8	3,604,000	13	157	14,222	19,573
Bibb	153,549	9	28,068,993	9	2,542,364	9	3,627,053	12	183	16,557	23,621
Cherokee	152,170	7	21,247,291	11	3,152,074	7	4,206,014	7	140	20,714	27,640
Hall	145,664	11	22,190,736	10	2,493,046	12	3,724,463	9	152	17,115	25,569
Henry	132,581	13	17,735,970	13	2,314,338	14	3,675,888	10	134	17,456	27,726
Houston	113,391	20	15,108,024	21	1,716,929	17	2,111,527	22	133	15,142	18,622
Forsyth	110,296	10	20,080,145	12	2,535,186	10	4,168,586	8	182	22,985	37,795
Clarke	101,800	17	17,623,729	14	1,478,238	21	2,060,517	23	173	14,521	20,241
Douglas	96,006	15	17,528,256	15	1,661,384	18	2,285,979	19	183	17,305	23,811
Dougherty	95,723	25	15,737,131	19	1,256,535	25	1,818,799	27	164	13,127	19,001
Fayette	95,542	14	16,194,750	17	2,528,343	11	3,336,279	14	170	26,463	34,920
Coweta	94,571	18	13,764,934	24	1,649,559	19	2,549,132	15	146	17,443	26,955
Columbia	92,427	21	9,648,662	27	1,780,909	16	2,190,550	20	104	19,268	23,700
Lowndes	92,250	26	15,763,878	18	1,066,124	28	1,863,284	25	171	11,557	20,198
Carroll	91,956	27	12,600,168	26	1,229,486	26	1,822,700	26	137	13,370	19,821
Floyd	91,183	23	13,486,709	25	1,383,412	22	2,335,280	18	148	15,172	25,611
Paulding	89,734	28	8,631,100	30	1,302,765	24	1,660,352	28	96	14,518	18,503
Whitfield	85,248	16	16,323,619	16	1,535,652	20	2,435,354	17	191	18,014	28,568
Bartow	80,026	19	14,567,499	23	1,830,571	15	2,145,722	21	182	22,875	26,813
Rockdale	71,798	24	14,782,254	22	1,344,494	23	1,918,617	24	206	18,726	26,722
Glynn	68,217	22	15,697,908	20	1,208,058	27	2,534,471	16	230	17,709	37,153
Newton	68,047	29	7,655,624	31	922,414	29	1,528,069	31	113	13,556	22,456
Walton	65,224	31	6,688,354	35	886,063	30	1,555,666	30	103	13,585	23,851

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

COUNTY	2000 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2001 County 1% Tax Distribution		2000 ADJ. GROSS INCOME REPORTED (GA Returns)		2000 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Walker	61,884	39	4,665,819	46	744,516	33	1,017,403	37	75	12,031	16,440
Liberty	60,107	46	4,831,958	45	445,084	48	649,787	54	80	7,405	10,811
Troup	59,478	30	8,999,974	28	854,790	31	1,422,433	32	151	14,372	23,915
Spalding	59,066	32	8,636,160	29	813,990	32	1,117,429	35	146	13,781	18,918
Bulloch	56,918	35	7,462,066	32	607,413	38	1,077,233	36	131	10,672	18,926
Catoosa	55,197	34	6,728,218	33	685,458	34	1,011,760	38	122	12,418	18,330
Barrow	48,946	38	5,678,428	40	609,607	37	1,007,663	39	116	12,455	20,587
Gordon	45,555	33	6,701,460	34	618,903	36	1,119,821	34	147	13,586	24,582
Laurens	45,378	37	6,646,039	36	634,767	35	887,587	43	146	13,988	19,560
Baldwin	44,806	48	5,123,822	42	533,966	43	587,142	64	114	11,917	13,104
Camden	44,061	41	5,844,874	38	455,390	46	789,029	48	133	10,335	17,908
Jackson	44,010	36	5,805,338	39	559,684	40	1,159,264	33	132	12,717	26,341
Thomas	43,012	40	5,630,880	41	546,518	41	896,683	41	131	12,706	20,847
Colquitt	42,201	51	4,322,817	48	443,196	49	596,576	62	102	10,502	14,137
Effingham	39,616	44	3,592,184	52	540,272	42	804,468	45	91	13,638	20,307
Polk	38,843	50	3,688,488	51	447,587	47	648,326	55	95	11,523	16,691
Tift	38,634	42	6,049,182	37	490,422	44	735,364	51	157	12,694	19,034
Coffee	37,815	49	4,958,268	43	407,707	52	645,296	56	131	10,782	17,065
Murray	37,747	55	2,873,675	64	415,346	51	639,447	58	76	11,003	16,940
Habersham	37,153	43	4,498,948	47	463,215	45	856,080	44	121	12,468	23,042
Ware	35,540	53	4,906,918	44	399,897	53	539,956	70	138	11,252	15,193
Sumter	33,319	58	3,498,132	54	393,384	54	538,365	71	105	11,807	16,158
Decatur	28,175	57	3,705,666	50	301,432	66	596,446	63	132	10,699	21,169
Upson	27,711	63	2,953,947	62	322,892	62	465,786	78	107	11,652	16,809
Oconee	27,059	45	3,066,247	58	564,486	39	790,773	47	113	20,861	29,224
Wayne	26,945	61	3,383,034	56	286,211	67	554,725	68	126	10,622	20,587
Haralson	26,255	74	2,251,584	79	305,234	65	494,164	75	86	11,626	18,822
McDuffie	26,214	75	2,812,798	66	268,473	72	419,752	82	107	10,242	16,013
Toombs	26,115	66	3,420,829	55	305,407	64	395,392	86	131	11,695	15,140
Chattooga	25,901	79	2,123,136	83	270,957	70	444,141	80	82	10,461	17,148

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

COUNTY	2000 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2001 County 1% Tax Distribution		2000 ADJ. GROSS INCOME REPORTED (GA Returns)		2000 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Stephens	25,651	60	3,031,083	60	331,093	59	562,486	66	118	12,908	21,928
Lee	25,539	73	2,062,675	85	367,305	56	480,263	77	81	14,382	18,805
Pickens	24,776	52	2,917,010	63	391,257	55	804,242	46	118	15,792	32,461
Bryan	24,552	65	2,196,043	81	359,937	57	557,209	67	89	14,660	22,695
Harris	24,548	64	1,696,942	95	421,077	50	617,327	59	69	17,153	25,148
Gilmer	24,349	62	2,839,617	65	263,289	74	687,967	53	117	10,813	28,254
Jones	24,203	77	1,772,568	92	325,717	61	508,689	73	73	13,458	21,018
Peach	24,196	71	2,739,681	67	330,153	60	393,085	87	113	13,645	16,246
Mitchell	24,053	91	1,830,216	91	215,033	88	406,497	85	76	8,940	16,900
Grady	23,714	87	2,065,885	84	232,021	83	441,715	81	87	9,784	18,627
Hart	23,087	68	2,346,131	77	238,919	79	642,526	57	102	10,349	27,831
Meriwether	22,625	88	1,714,073	94	247,208	78	392,549	88	76	10,926	17,350
Burke	22,591	59	2,682,640	69	224,449	85	1,560,239	29	119	9,935	69,065
Tattnall	22,385	110	1,120,147	110	183,896	98	228,116	115	50	8,215	10,191
Monroe	22,153	47	3,897,328	49	353,953	58	1,002,632	40	176	15,978	45,259
Crisp	22,133	78	3,213,455	57	229,530	84	378,140	91	145	10,370	17,085
Worth	21,938	92	1,425,287	102	262,179	75	378,188	90	65	11,951	17,239
Emanuel	21,859	93	1,886,858	89	215,960	87	364,905	93	86	9,880	16,694
Lumpkin	21,855	76	2,492,144	74	270,404	71	485,240	76	114	12,373	22,203
Macon	21,286	113	1,135,538	109	121,362	114	240,977	113	53	5,702	11,321
White	21,182	67	2,542,499	72	267,588	73	603,832	60	120	12,633	28,507
Washington	21,042	70	2,718,838	68	258,134	76	545,737	69	129	12,268	25,936
Franklin	20,783	83	2,972,206	61	232,458	82	351,697	94	143	11,185	16,922
Fannin	20,661	82	2,463,519	76	218,167	86	506,010	74	119	10,559	24,491
Elbert	20,648	89	1,929,268	88	198,752	90	412,472	83	93	9,626	19,976
Butts	20,629	81	2,679,542	70	237,977	80	406,863	84	130	11,536	19,723
Dodge	19,143	96	1,592,376	98	195,848	92	295,459	101	83	10,231	15,434
Putnam	19,094	56	3,046,691	59	272,715	68	736,297	50	160	14,283	38,562
Union	17,902	85	2,053,942	86	195,293	93	600,923	61	115	10,909	33,567
Appling	17,472	84	2,275,649	78	190,027	97	573,227	65	130	10,876	32,808

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

COUNTY	2000 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2001 County 1% Tax Distribution		2000 ADJ. GROSS INCOME REPORTED (GA Returns)		2000 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Ben Hill	17,242	94	2,147,145	82	194,374	94	273,487	105	125	11,273	15,862
Dawson	17,176	54	3,563,438	53	271,227	69	736,540	49	207	15,791	42,882
Jefferson	17,090	95	1,742,803	93	192,343	95	326,560	96	102	11,255	19,108
Brooks	16,397	112	900,581	119	152,145	107	259,448	107	55	9,279	15,823
Lamar	16,260	98	1,303,472	106	180,965	99	326,858	95	80	11,129	20,102
Morgan	16,153	80	2,198,386	80	235,851	81	519,025	72	136	14,601	32,132
Berrien	16,091	109	1,224,011	107	180,765	100	242,530	112	76	11,234	15,072
Cook	15,855	101	1,646,349	97	159,216	103	251,806	110	104	10,042	15,882
Pierce	15,698	105	1,315,994	105	179,321	101	255,593	109	84	11,423	16,282
Dade	15,508	99	1,854,103	90	157,610	104	249,612	111	120	10,163	16,096
Rabun	15,318	69	2,484,676	75	192,126	96	893,190	42	162	12,542	58,310
Screven	15,177	108	1,015,560	112	155,509	105	304,672	99	67	10,246	20,075
Chattahoochee	15,134	154	323,571	148	27,843	155	39,761	159	21	1,840	2,627
Greene	14,914	72	2,005,985	87	256,806	77	690,074	52	135	17,219	46,270
Brantley	14,877	117	888,646	120	141,100	109	194,231	120	60	9,484	13,056
Banks	14,847	90	2,591,221	71	175,850	102	390,541	89	175	11,844	26,304
Pike	14,253	104	718,729	126	197,846	91	320,451	97	50	13,881	22,483
Marion	14,133	141	420,322	141	59,732	146	127,902	135	30	4,226	9,050
Oglethorpe	12,969	114	574,052	132	142,206	108	319,749	98	44	10,965	24,655
Jeff Davis	12,762	107	1,671,445	96	153,419	106	235,693	114	131	12,022	18,468
Crawford	12,559	125	477,021	136	119,708	115	199,598	119	38	9,532	15,893
Early	12,282	103	1,483,256	101	128,421	111	292,256	102	121	10,456	23,795
Jasper	11,904	100	962,729	116	198,992	89	278,546	104	81	16,716	23,399
Bleckley	11,735	118	962,087	117	140,607	110	178,660	124	82	11,982	15,225
Telfair	11,692	121	929,824	118	108,204	125	219,112	117	80	9,255	18,740
Dooly	11,651	115	990,677	114	117,230	116	227,383	116	85	10,062	19,516
Heard	11,229	97	2,535,999	73	109,250	121	290,070	103	226	9,729	25,832
Madison	11,085	86	1,509,254	100	320,023	63	449,780	79	136	28,870	40,576
Terrell	10,943	122	851,579	122	111,226	119	190,902	122	78	10,164	17,445
Evans	10,738	120	1,167,234	108	108,749	123	175,991	125	109	10,127	16,390

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

COUNTY	2000 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2001 County 1% Tax Distribution		2000 ADJ. GROSS INCOME REPORTED (GA Returns)		2000 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Wilkes	10,688	111	1,036,964	111	125,935	112	271,211	106	97	11,783	25,375
Twiggs	10,589	119	710,398	127	114,803	118	255,821	108	67	10,842	24,159
Long	10,548	146	310,314	149	64,427	144	115,452	141	29	6,108	10,945
Charlton	10,393	127	804,095	123	86,189	131	193,999	121	77	8,293	18,666
Wilkinson	10,300	102	1,547,697	99	121,995	113	303,736	100	150	11,844	29,489
Hancock	10,065	132	426,415	140	83,104	132	186,665	123	42	8,257	18,546
Irwin	10,028	129	593,062	130	108,329	124	167,039	129	59	10,803	16,657
Bacon	9,993	123	967,758	115	109,245	122	167,055	128	97	10,932	16,717
Towns	9,641	106	1,403,281	103	111,052	120	368,932	92	146	11,519	38,267
Turner	9,621	130	803,604	124	82,272	133	157,558	130	84	8,551	16,376
Pulaski	9,598	124	766,111	125	117,023	117	170,431	127	80	12,192	17,757
Candler	9,508	126	1,015,263	113	101,288	127	150,050	131	107	10,653	15,781
Seminole	9,365	128	856,368	121	96,918	128	171,770	126	91	10,349	18,342
Taylor	8,836	131	626,372	128	92,362	129	136,446	134	71	10,453	15,442
Wilcox	8,709	144	357,638	146	69,721	140	120,822	139	41	8,006	13,873
Jenkins	8,637	136	550,107	133	71,505	138	124,332	137	64	8,279	14,395
Johnson	8,578	137	411,554	142	80,175	134	126,541	136	48	9,347	14,752
Lincoln	8,424	135	468,673	139	89,113	130	123,839	138	56	10,578	14,701
Montgomery	8,361	138	468,727	138	78,789	135	105,069	145	56	9,423	12,567
Randolph	7,644	134	577,168	131	66,982	142	140,563	133	76	8,763	18,389
Atkinson	7,571	143	537,105	134	64,445	143	102,801	147	71	8,512	13,578
McIntosh	7,204	116	1,334,792	104	107,475	126	216,872	118	185	14,919	30,104
Lanier	7,140	145	356,675	147	71,980	137	86,392	150	50	10,081	12,100
Clinch	6,833	133	601,566	129	70,788	139	149,325	132	88	10,360	21,854
Treutlen	6,787	148	391,054	145	56,637	147	83,458	151	58	8,345	12,297
Talbot	6,703	139	408,565	143	78,487	136	118,916	140	61	11,709	17,741
Miller	6,381	140	474,456	137	69,179	141	111,577	142	74	10,841	17,486
Calhoun	6,307	147	405,020	144	55,465	148	104,898	146	64	8,794	16,632
Warren	6,274	142	484,580	135	61,814	145	107,349	143	77	9,852	17,110
Wheeler	6,183	150	293,225	150	42,671	150	102,529	148	47	6,901	16,582

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

COUNTY	2000 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2001 County 1% Tax Distribution		2000 ADJ. GROSS INCOME REPORTED (GA Returns)		2000 NET PROPERTY AND UTILITY DIGEST		PER CAPITA AMOUNTS OF THREE INDICATORS		
			THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	THOUSAND DOLLARS	RANK	1% COUNTY DIST.	INCOME REPORTED	NET DIGEST
Stewart	5,145	149	280,440	151	45,985	149	106,337	144	55	8,938	20,668
Baker	4,102	151	211,199	154	32,255	153	96,085	149	51	7,863	23,424
Schley	3,921	152	260,470	152	41,538	151	70,860	153	66	10,594	18,072
Echols	3,726	156	116,647	157	21,840	157	78,731	152	31	5,862	21,130
Clay	3,390	153	250,826	153	32,300	152	62,989	154	74	9,528	18,581
Quitman	2,610	158	154,476	156	16,939	158	47,155	158	59	6,490	18,067
GlascocK	2,583	155	166,909	155	28,157	154	56,830	155	65	10,901	22,002
Webster	2,301	157	112,764	158	23,686	156	48,688	157	49	10,294	21,159
Taliaferro	2,034	159	96,104	159	15,673	159	55,147	156	47	7,706	27,113
Other			-		5,067,610		0				
TOTAL	<u>8,383,915</u>		<u>1,303,981,249</u>		<u>157,455,921</u>		<u>220,299,787</u>		<u>156</u>	<u>18,781</u>	<u>26,276</u>

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER PER 2000 CENSUS ESTIMATES

Note: 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. Therefore, the number of motor vehicles sold in Georgia will no longer be listed in this Table. The amount of County 1% Tax Distribution will be listed by county.

Selected Tax Data by Type and/or County

TABLE 15 - Corporation Income Tax Returns by Taxable Income Class - 2000 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	2,274	2.77%	\$4,333,480	0.15%
\$5,000 - \$10,000	1,075	1.31%	\$7,865,672	0.27%
\$10,000 - \$25,000	1,889	2.30%	\$31,322,373	1.06%
\$25,000 - \$50,000	1,828	2.23%	\$67,475,376	2.28%
\$50,000 - \$100,000	1,480	1.80%	\$104,697,765	3.54%
\$100,000 - \$250,000	1,009	1.23%	\$155,720,505	5.26%
\$250,000 - \$500,000	376	0.46%	\$130,779,519	4.42%
\$500,000 - \$1,000,000	240	0.29%	\$169,199,820	5.72%
Over 1,000,000	388	0.47%	\$2,286,762,114	77.30%
NONE (NO TAXABLE INCOME)	71,455	87.13%	0	0.00%
ALL DOMESTIC	82,014	100.00%	\$2,958,156,624	100.00%
FOREIGN CORPORATIONS				
\$1 - \$5,000	1,562	7.18%	\$2,604,973	0.06%
\$5,000 - \$10,000	533	2.45%	\$3,872,629	0.09%
\$10,000 - \$25,000	969	4.46%	\$16,138,062	0.36%
\$25,000 - \$50,000	845	3.89%	\$30,635,873	0.69%
\$50,000 - \$100,000	822	3.78%	\$58,725,367	1.32%
\$100,000 - \$250,000	967	4.45%	\$157,909,169	3.56%
\$250,000 - \$500,000	612	2.81%	\$217,489,135	4.90%
\$500,000 - \$1,000,000	465	2.14%	\$331,914,974	7.47%
Over 1,000,000	711	3.27%	\$3,621,488,498	81.55%
NONE (NO TAXABLE INCOME)	14,258	65.57%	0	0.00%
ALL FOREIGN	21,744	100.00%	\$4,440,778,680	100.00%
ALL CORPORATIONS				
\$1 - \$5,000	3,836	3.70%	\$6,938,453	0.09%
\$5,000 - \$10,000	1,608	1.55%	\$11,738,301	0.16%
\$10,000 - \$25,000	2,858	2.75%	\$47,460,435	0.64%
\$25,000 - \$50,000	2,673	2.58%	\$98,111,249	1.33%
\$50,000 - \$100,000	2,302	2.22%	\$163,423,132	2.21%
\$100,000 - \$250,000	1,976	1.90%	\$313,629,674	4.24%
\$250,000 - \$500,000	988	0.95%	\$348,268,654	4.71%
\$500,000 - \$1,000,000	705	0.68%	\$501,114,794	6.77%
Over 1,000,000	1,099	1.06%	\$5,908,250,612	79.85%
NONE (NO TAXABLE INCOME)	85,713	82.61%	0	0.00%
ALL CLASSES	103,758	100.00%	\$7,398,935,304	100.00%

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

Selected Tax Data by Type and/or County

TABLE 16 - 2001 Millage Rates by County - Alphabetically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	25.52	Evans	16.44	Newton	30.50
Atkinson	30.17	Fannin	19.22	Oconee	24.83
Bacon	25.00	Fayette	32.20	Oglethorpe	16.39
Baker	29.18	Floyd	31.85	Paulding	27.65
Baldwin	29.17	Forsyth	21.54	Peach	24.77
Banks	19.34	Franklin	26.58	Pickers	21.30
Barrow	28.11	Fulton	37.06	Pierce	22.13
Bartow	25.20	Gilmer	18.56	Pike	20.09
Ben Hill	30.86	Glascok	31.30	Polk	24.64
Berrien	26.00	Glynn	24.47	Pulaski	22.57
Bibb	31.20	Gordon	21.23	Putnam	19.02
Bleckley	22.25	Grady	21.43	Quitman	27.69
Brantley	34.03	Greene	19.58	Rabun	15.96
Brooks	26.46	Gwinnett	31.91	Randolph	26.90
Bryan	23.90	Habersham	21.43	Richmond	27.32
Bulloch	18.36	Hall	24.51	Rockdale	35.57
Burke	20.80	Hancock	48.92	Schley	25.74
Butts	33.22	Haralson	22.65	Screven	20.00
Calhoun	29.30	Harris	24.04	Seminole	28.58
Camden	32.94	Hart	20.81	Spalding	31.90
Candler	31.37	Heard	24.67	Stephens	24.90
Carroll	23.54	Henry	34.50	Stewart	23.91
Catoosa	18.02	Houston	20.84	Sumter	25.87
Charlton	34.13	Irwin	30.54	Talbot	31.31
Chatham	33.60	Jackson	25.00	Taliaferro	26.95
Chattahoochee	19.93	Jasper	31.96	Tattall	31.65
Chattooga	18.02	Jeff Davis	20.39	Taylor	22.27
Cherokee	27.85	Jefferson	26.61	Telfair	19.79
Clarke	32.45	Jenkins	25.04	Terrell	24.84
Clay	27.88	Johnson	26.09	Thomas	22.01
Clayton	21.96	Jones	19.29	Tift	25.13
Clinch	29.72	Lamar	22.69	Toombs	20.83
Cobb	27.12	Lanier	25.32	Towns	11.00
Coffee	22.44	Laurens	22.50	Treutlen	28.94
Colquitt	23.02	Lee	29.52	Troup	26.61
Columbia	24.88	Liberty	32.78	Turner	29.11
Cook	24.22	Lincoln	31.38	Twiggs	27.43
Coweta	23.52	Long	33.36	Union	13.60
Crawford	27.06	Lowndes	22.05	Upson	27.51
Crisp	31.52	Lumpkin	28.75	Walker	18.85
Dade	21.05	Macon	26.18	Walton	28.03
Dawson	19.31	Madison	28.61	Ware	32.56
Decatur	21.51	Marion	21.42	Warren	28.95
DeKalb	37.01	McDuffie	22.31	Washington	25.99
Dodge	20.20	McIntosh	27.69	Wayne	26.29
Dooly	31.00	Meriwether	24.62	Webster	32.70
Dougherty	39.60	Miller	31.76	Wheeler	21.68
Douglas	28.71	Mitchell	26.35	White	21.78
Early	26.00	Monroe	20.60	Whitfield	25.15
Echols	26.51	Montgomery	23.58	Wilcox	26.61
Effingham	26.21	Morgan	26.91	Wilkes	21.30
Elbert	24.49	Murray	20.30	Wilkinson	25.13
Emanuel	20.86	Muscogee	39.75	Worth	25.00

Selected Tax Data by Type and/or County

TABLE 17 - 2001 Millage Rates by County - Numerically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	11.00	Coweta	23.52	McIntosh	27.69
Union	13.60	Carroll	23.54	Quitman	27.69
Rabun	15.96	Montgomery	23.58	Cherokee	27.85
Oglethorpe	16.39	Bryan	23.90	Clay	27.88
Evans	16.44	Stewart	23.91	Walton	28.03
Catoosa	18.02	Harris	24.04	Barrow	28.11
Chattooga	18.02	Cook	24.22	Seminole	28.58
Bulloch	18.36	Glynn	24.47	Madison	28.61
Gilmer	18.56	Elbert	24.49	Douglas	28.71
Walker	18.85	Hall	24.51	Lumpkin	28.75
Putnam	19.02	Meriwether	24.62	Treutlen	28.94
Fannin	19.22	Polk	24.64	Warren	28.95
Jones	19.29	Heard	24.67	Turner	29.11
Dawson	19.31	Peach	24.77	Baldwin	29.17
Banks	19.34	Oconee	24.83	Baker	29.18
Greene	19.58	Terrell	24.84	Calhoun	29.30
Telfair	19.79	Columbia	24.88	Lee	29.52
Chattahoochee	19.93	Stephens	24.90	Clinch	29.72
Screven	20.00	Bacon	25.00	Atkinson	30.17
Pike	20.09	Jackson	25.00	Newton	30.50
Dodge	20.20	Worth	25.00	Irwin	30.54
Murray	20.30	Jenkins	25.04	Ben Hill	30.86
Jeff Davis	20.39	Tift	25.13	Dooly	31.00
Monroe	20.60	Wilkinson	25.13	Bibb	31.20
Burke	20.80	Whitfield	25.15	Glascok	31.30
Hart	20.81	Bartow	25.20	Talbot	31.31
Toombs	20.83	Lanier	25.32	Candler	31.37
Houston	20.84	Appling	25.52	Lincoln	31.38
Emanuel	20.86	Schley	25.74	Crisp	31.52
Dade	21.05	Sumter	25.87	Tattnall	31.65
Gordon	21.23	Washington	25.99	Miller	31.76
Pickens	21.30	Berrien	26.00	Floyd	31.85
Wilkes	21.30	Early	26.00	Spalding	31.90
Marion	21.42	Johnson	26.09	Gwinnett	31.91
Grady	21.43	Macon	26.18	Jasper	31.96
Habersham	21.43	Effingham	26.21	Fayette	32.20
Decatur	21.51	Wayne	26.29	Clarke	32.45
Forsyth	21.54	Mitchell	26.35	Ware	32.56
Wheeler	21.68	Brooks	26.46	Webster	32.70
White	21.78	Echols	26.51	Liberty	32.78
Clayton	21.96	Franklin	26.58	Camden	32.94
Thomas	22.01	Jefferson	26.61	Butts	33.22
Lowndes	22.05	Troup	26.61	Long	33.36
Pierce	22.13	Wilcox	26.61	Chatham	33.60
Bleckley	22.25	Randolph	26.90	Brantley	34.03
Taylor	22.27	Morgan	26.91	Charlton	34.13
McDuffie	22.31	Taliaferro	26.95	Henry	34.50
Coffee	22.44	Crawford	27.06	Rockdale	35.57
Laurens	22.50	Cobb	27.12	DeKalb	37.01
Pulaski	22.57	Richmond	27.32	Fulton	37.06
Haralson	22.65	Twiggs	27.43	Dougherty	39.60
Lamar	22.69	Upson	27.51	Muscogee	39.75
Colquitt	23.02	Paulding	27.65	Hancock	48.92

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