

# Georgia Department of Revenue



## 2003 STATISTICAL REPORT

Bart L. Graham  
Commissioner

January 12, 2004

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, 2003. Georgia, like many other states, has experienced declining revenues during the past fiscal year. During this reporting period, Georgia's net collections totaled \$12,709,798,614.95, a decrease of \$335,147,885.02, or 2.6 % less than fiscal year 2002.

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,

Bart L. Graham

## FORWARD

At the Georgia Department of Revenue, we strive to create a government agency that effectively and efficiently administers Georgia's tax laws. 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. The Department not only collects 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 unclaimed property. The following is a list of the taxes collected by the Department and a brief history of each.

### Sales and Use Tax

Georgia's Sales and Use Tax was initiated in April 1951, 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 its adoption and presently produces one-third of the state's tax revenue. The statewide rate was increased to 4% on April 1, 1989.

The sales tax rate ranges from four to seven percent of the purchase price or rental charge of tangible personal property sold or rented in Georgia. Tax rate varies among counties because of Local Option taxes. An additional 1% was added in 1972 for Fulton and DeKalb Counties as dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. The Revenue Department collected more than \$273 million for MARTA in the past fiscal year. A 1% Local Option Sales Tax, which began in 1975, generated \$928 million in revenue, which was distributed to 154 counties and 460 municipal governments during the past fiscal year. A Special Purpose 1% Sales Tax began July 1, 1985 and produced \$736 million for 142 county governments during the past fiscal year. On July 1, 1997, a 1% Homestead Local Option Sales Tax began in DeKalb and Rockdale counties. 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 \$95 million for its two counties and the Education tax generated over \$1.1 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 changes in the law since its inception. About 80% of the Georgia Personal income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

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

### Individual Income Tax

Georgia's Individual Income Tax was initiated in 1929. For two years it was assessed at one third of the federal rate. A graduated system began in 1931 and was revised in 1937 to essentially today's graduated scale. 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**

Georgia's Motor Fuel tax is the oldest major tax presently in use. Georgia was one of 10 states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All 48 states began motor fuel taxation by 1929. It 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 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, 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. On July 1, 1979, 3% from Sales Tax was added as a Second Motor Fuel tax. Effective January 2004, the 3% Second Motor Fuel Tax is collected as part of a cent per gallon Prepaid State tax on motor fuels. Both the excise tax and the Prepaid State tax are imposed on the wholesaler. Motor fuel taxes are presented on Pages 1, 7, 8, and 18.

### **Corporate Income Tax**

Georgia's 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 12 cents. Effective July 1, 2003, the state excise tax on a pack of 20 cigarettes was increased to the present 37 cents a pack. Most states have increased cigarette taxes rapidly in recent years, with the median tax rate for all states being 60 cents per pack as of January 2004. On a scale of 1 to 50 with 1 being the highest rate, Georgia's cigarette tax rate

ranks 38th in the nation.

Effective July 1, 2003, a state excise tax was placed on loose and smokeless tobacco, where there had been none previously. The new tax on loose and smokeless tobacco is 10% of the wholesale cost price. Also, on July 1, 2003, the following rate changes occurred. The tax rate on 'little cigars', those weighing not more than 3 pounds per thousand, increased from 2 mills to 2½ mills each and the tax on all other cigars increased from 13% to 23% of the wholesale cost price.

### **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. However, 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 2002 was approximately 26.29 mills; the amount collected for the State in each county is 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 239 utility systems consisting of 21 Railroad, 90 Telephone, 59 Electric, 4 Private Gas, 23 Municipal Gas, and 5 Pipeline Companies. There are currently 37 airline companies whose flight equipment is assessed based on the equipment's value, relative usage in Georgia, and the average level of assessment in each county.

The Division also prepares final assessed values for railroad equipment car companies based on the value of the railroad cars, their relative usage in Georgia, and the average level of assessment in each county. There are currently 346 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:**

Derwent K. Langley, CPM  
Statistical Research Officer  
Georgia Department of Revenue  
1800 Century Blvd, NE, Suite 15110  
Atlanta, Georgia 30345-3205  
dlangley@gatax.org  
(404) 417-2205

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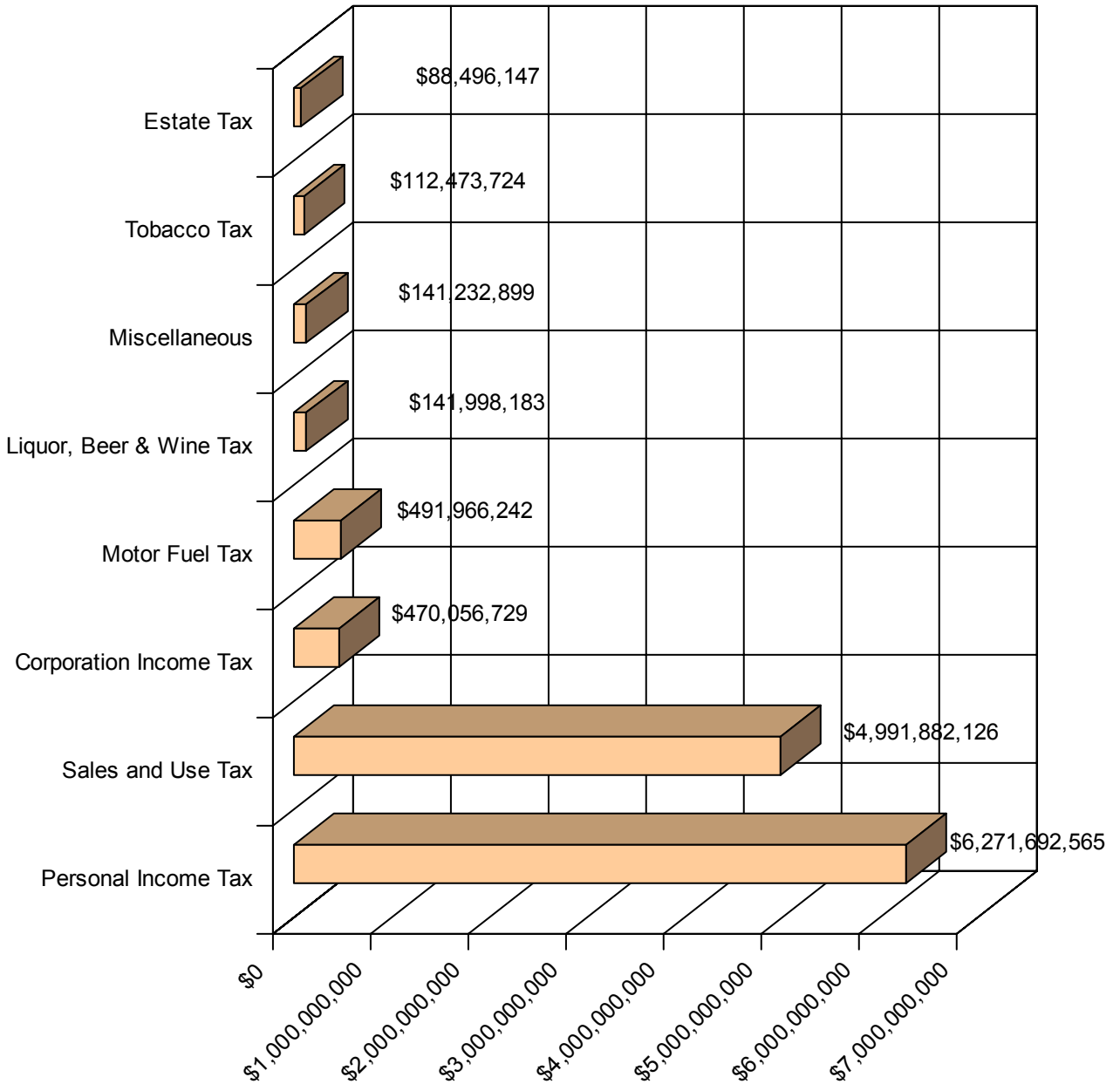
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**Sources of Revenue Tax Dollars for Fiscal Year  
Ending June 30, 2003 \$12,709,798,614.95**





## ORGANIZATION

### DIRECTORY

1800 Century Boulevard, 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 11208, Phone 2121  
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, Gilbert Lyons,  
Special Agent in Charge (229) 430-4404  
Columbus, Michael W. Earnest,  
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 I, 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

#### PROCESSING CENTER

Tradeport, 1200 Tradeport Blvd., Atlanta/30354-1200  
Director, Ste 1038, Phone 404-362-6401  
Assistant Director, Ste 1038, Phone 404-362-6432

#### 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 6626  
Assistant Director, Ste 8300, Phone 6627  
Contract Section, Ste 8300, Phone 6645  
Error Resolution Section, Ste 8300, Phone 6678

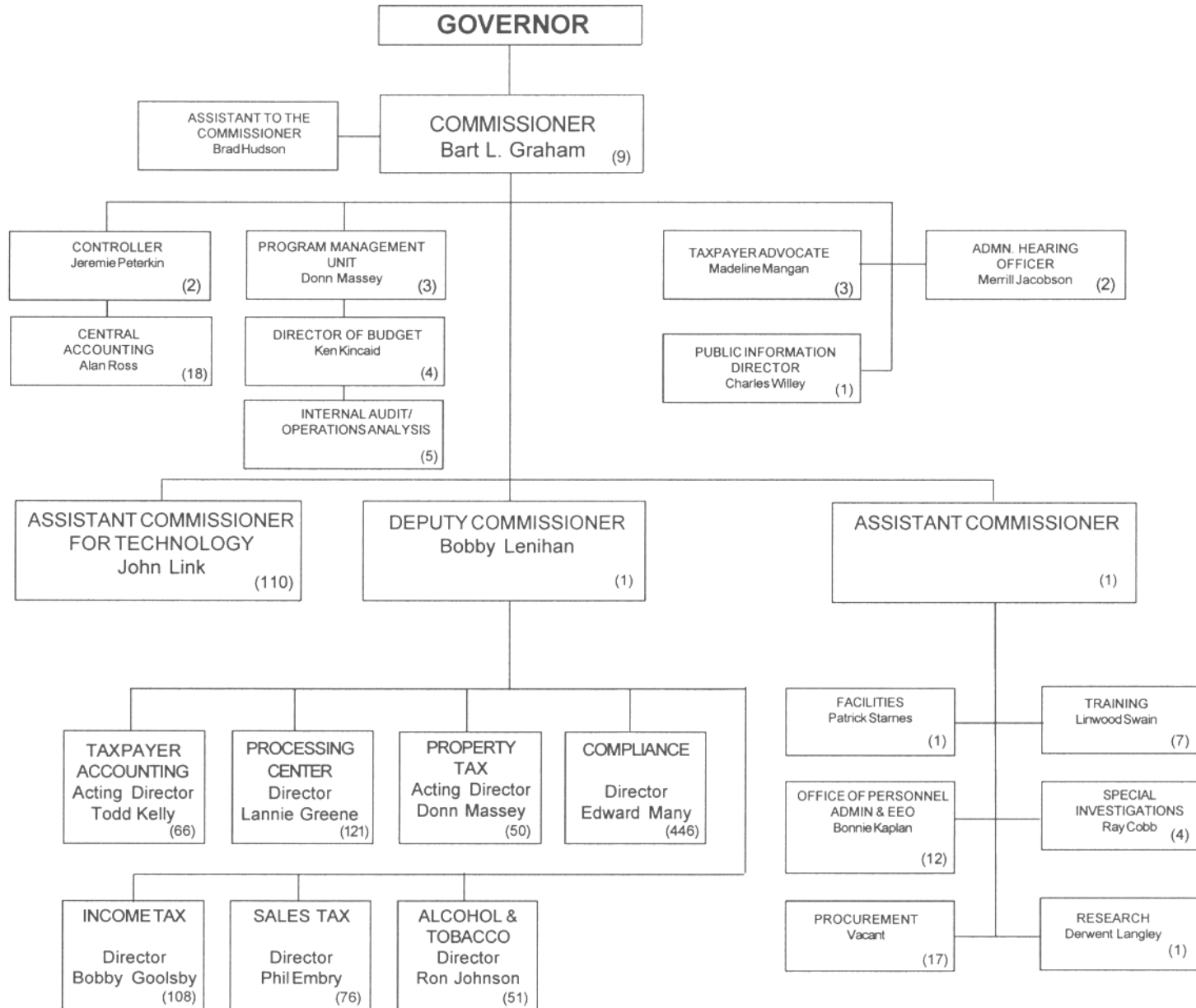
#### MOTOR FUEL TAX UNIT

Assistant Director, Ste 9227, Phone 6706  
Distributor Section, Ste 9227, Phone 6704  
Motor Carrier Section, Ste 9227, Phone 6707

#### TAXPAYER ACCOUNTING DIVISION

Director, Ste 3100, Phone 4300  
Taxpayer Registration, Ste 3100, Phone 4490  
Registration Forms, Ste 3100, Phone 4490  
Taxpayer Services, Ste 3100, Phone 4480  
Refund Inquiry, Ste 3100, Phone 4470

DEPARTMENT OF REVENUE



3

ORGANIZATION

## ORGANIZATION

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### 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 alcoholic beverages, tobacco products and the possession and operation of coin-operated amusement machines within the State. 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 11 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 return processing, imaging, data capture, records management, retrieval services and mail handling.

#### 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 has administrative oversight of the Intangible Recording Tax, Real Estate Transfer Tax, and administers 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 2003

During the past fiscal year, Georgia, like most other states, experienced a general economic decline. Total collections were \$12,709,798,614.95 representing a decrease of \$335,147,885.02 or 2.6 % less than collections for fiscal year 2002.

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:

- Governor Sonny Perdue swore in Bart L. Graham as Georgia's new Revenue Commissioner on June 12<sup>th</sup>. Commissioner Graham most recently served as Georgia's Deputy Chief Financial Officer. He assisted in developing legislative agendas for state agencies and a long-term financial strategy for the state. Commissioner Graham replaced T. Jerry Jackson, who joined the law firm Troutman Sanders in Atlanta.
- The Department processed 4 million individual income tax returns during the 2002 tax season and issued refunds to 2.856 million taxpayers. The average refund amount was \$505.
- The Department processed over 1.7 million electronically filed returns. In an effort to further promote electronic filing, Georgia formed a Free File Alliance with companies that agreed to provide free electronic services to qualified taxpayers.
- House Bill 43 was passed by the Georgia General assembly, which created a new withholding "semi-weekly" filing status and changed the withholding tax filing and payment requirements for some employers. Under House Bill 43 employers, who withhold or are required to withhold over \$50,000 during the 12-month look-back period, must remit tax via electronic funds transfer. These new requirements become effective on April 1, 2004.
- The Department initiated an aggressive plan aimed at 420,693 deficient taxpayers. This number includes 287,068 individuals who owe income tax and the remainder are businesses which are delinquent in paying withholding, sales and use and corporate income taxes. Phase one of the four-phase plan was initiated in mid-September with the mailing of proposed assessment notices to 13,000 delinquent individual taxpayers. The core feature of the plan is to reduce the amount of time between initial notification of proposed assessment to turning the account over to a private collection agency.
- Between October 1 and December 31, the Revenue Department reviewed the alcoholic beverage licenses of approximately 17,000 individuals and businesses, and cross checked the license holder's various state tax accounts to ensure there were no outstanding obligations. The Department did not renew the alcohol beverage license of business/individuals with outstanding obligations.
- Changes in Georgia Law now allow business enterprises to take tax credits ranging between \$750 and \$3,500 for each job created that meets the criteria set forth in state statute 48-7-40. The Department is promulgating regulations detailing the available credits.
- New tobacco excise taxes were added to loose or smokeless tobacco and existing tobacco excise taxes were increased on cigars and cigarettes, effective July 1, 2003.
- Property Tax Division restructured and reconstituted, including administrative personnel changes.
- The Compliance Division implemented two major technology projects, which significantly enhance the Department's collection capabilities.
  - The Federal Treasury Offset Program, which intercepts federal income tax refunds to offset Georgia Individual Income Tax liabilities, produced \$8 million. This was \$5 million more than was estimated.
  - A phased revision to the program the department utilizes in administering its contracts with private collection agencies was successfully implemented in June, 2003.
- Hosted the 53<sup>rd</sup> annual meeting of the Southeastern Association of Tax Administrators in Savannah. The four-day conference featured speakers and discussions regarding all tax types.
- New expense control procedures implemented reducing purchasing thresholds.

**ORGANIZATION**

**TABLE H-1 - Net Revenue Collections By Georgia Department of Revenue  
For Fiscal Years 1939 Through 2003  
(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	2003	12,709,798,615
1960	352,008,363	1982	3,161,547,531		

**Monthly Department Collections**

MONTH	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
July	947,775,805	1,057,636,395	996,187,006	868,313,704	819,600,483
August	1,128,349,355	1,156,355,887	1,081,588,388	941,785,225	980,457,131
September	1,101,778,533	1,178,209,776	1,101,613,262	1,109,563,231	1,240,683,849
October	1,052,670,433	1,196,670,283	1,112,093,996	1,033,123,273	1,095,874,000
November	1,057,030,851	1,096,071,040	1,049,971,210	1,051,556,113	1,085,951,510
December	1,052,864,790	1,112,738,979	1,044,037,438	1,072,438,381	1,106,290,934
January	1,240,751,857	1,461,297,527	1,363,275,428	1,367,201,414	
February	1,018,300,054	1,074,356,276	998,506,056	946,729,548	
March	935,215,086	855,275,809	763,857,149	800,036,732	
April	1,123,195,347	1,027,277,763	922,505,003	940,180,272	
May	1,290,639,400	1,366,917,746	1,318,954,593	1,290,078,941	
June	1,145,917,237	1,368,200,488	1,334,712,459	1,259,965,791	

Source: Central Accounting, Georgia Department of Revenue.

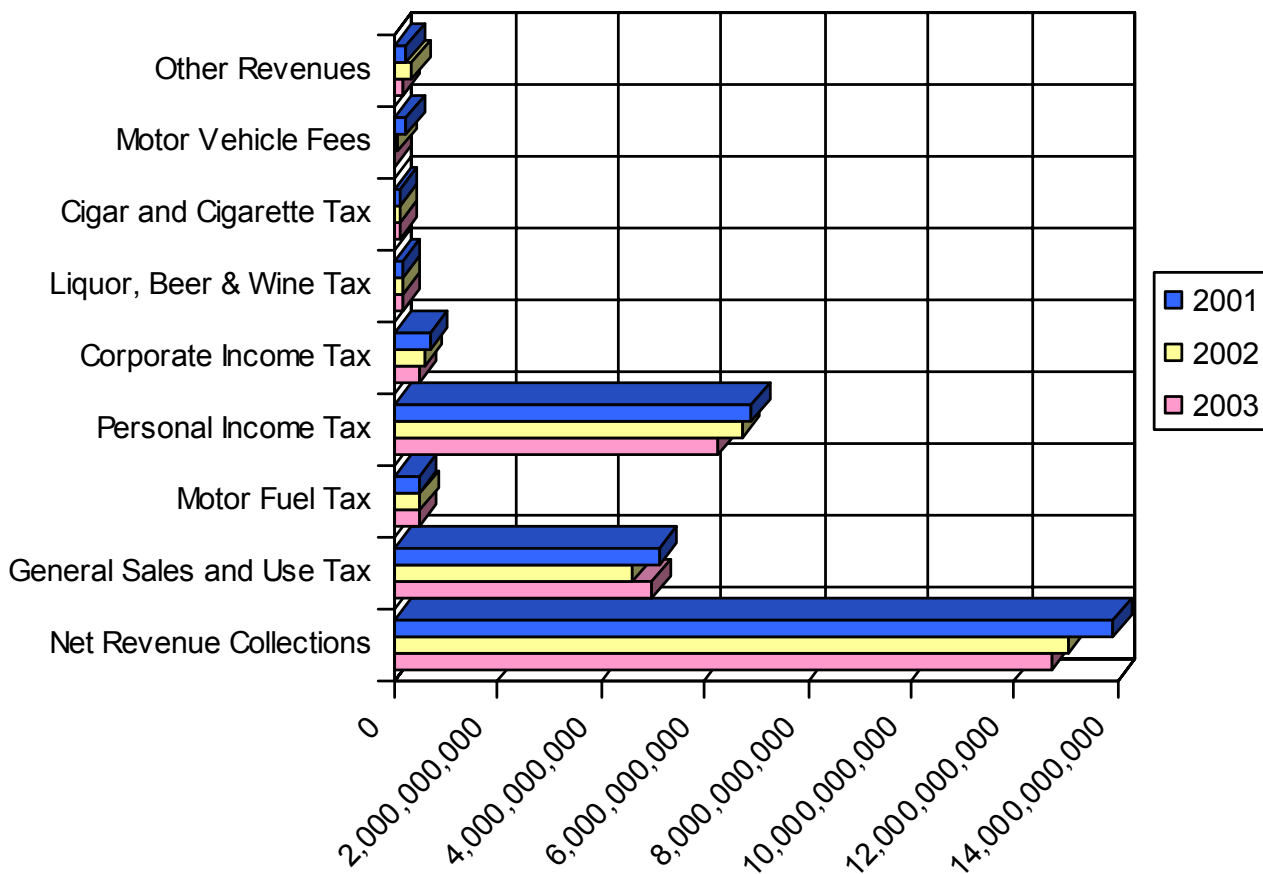
Note: As of November 1, 2001, all Motor Vehicle license taxes are collected and reported by the newly formed Department of Motor Vehicle Safety (DMVS), and are not included in these figures.

ORGANIZATION

CHART 1 - CHANGES IN MAJOR STATE TAX REVENUES FOR FISCAL YEARS 2001, 2002 and 2003

	Collections in Millions			Percentage Changes		Absolute Changes	
	2001	2002	2003	01 - '02	02 - '03	01 - '02	02 - '03
Net Revenue Collections (335)	13,934	13,045	12,710	-6.38%	-2.57%	(889)	
General Sales and Use Tax 371	5,139	4,621	4,992	-10.08%	8.03%	(518)	
Motor Fuel Tax 4	474	488	492	2.95%	0.82%	14	
Personal Income Tax (442)	6,923	6,714	6,272	-3.02%	-6.58%	(209)	
Corporate Income Tax (95)	690	565	470	-18.12%	-16.81%	(125)	
Liquor, Beer & Wine Tax (1)	140	143	142	2.14%	-0.70%	3	
Cigars and Cigarette Tax 26	87	86	112	-1.15%	30.23%	(1)	
Motor Vehicle Fees	237	71	-	-70.04%	-100.00%	(166)	(71)
Other Tax Revenues (216)	243	357	141	46.91%	-60.50%	114	

Collections By Tax Type



**ORGANIZATION**

**TABLE H-2 - Net Revenue Collections by Tax Type Fiscal Years 2001, 2002 and 2003**  
**Net of Commissions and Refunds (1)**

	Dollar amounts for fiscal years ending June 30		
	2001	2002	2003
Motor Fuels (2)	474,014,202.99	488,002,001.92	491,966,242.16
Cigar and Cigarette	87,118,650.42	85,884,367.85	112,473,723.98
Liquor	37,348,259.36	38,023,038.81	39,343,414.53
Beer	82,257,496.31	84,435,220.94	81,316,442.09
Wine	<u>20,367,972.86</u>	<u>21,019,390.71</u>	<u>21,338,326.41</u>
SELECTIVE SALES TAX	701,106,581.94	717,364,020.23	746,438,149.17
GENERAL SALES AND USE TAX (4)	5,139,313,821.15	4,620,882,987.75	4,991,882,126.33
PERSONAL INCOME TAXES	6,922,895,405.30	6,714,191,160.63	6,271,692,564.90
Financial Institutions Occupations Tax	9,350,208.76	13,152,111.85	13,224,698.13
Corporation Net Worth Tax	20,371,628.85	29,346,195.00	27,868,334.00
Corporate Income Tax	<u>690,327,713.55</u>	<u>564,982,009.31</u>	<u>470,056,728.81</u>
CORPORATION INCOME AND LICENSE TAXES	720,049,551.16	607,480,316.16	511,149,760.94
License Tags	192,881,640.81	59,784,033.84	-
Title Registration Fees	<u>44,224,285.91</u>	<u>11,477,804.00</u>	-
MOTOR VEHICLE FEES (3)	237,105,926.72	71,261,837.84	-
ESTATE TAXES	126,114,452.89	123,033,504.67	88,496,147.33
General Property Digest (Real and Tangible)	45,984,162.68	51,636,937.21	56,813,583.46
Public Utilities, Ad Valorem Tax	36,614.54	1,857.32	5,972.33
Public Service Commission (Utility Fees)	1,252,749.11	179,380.96	1,059,272.18
Intangibles, Recording Fees	1,046,589.67	1,727,988.50	1,983,940.68
Interest and Other Property Tax Revenues	<u>737,350.42</u>	<u>2,270,508.03</u>	<u>2,398,481.29</u>
PROPERTY TAXES	49,057,466.42	55,816,672.02	62,261,249.94
Motor Carrier Collections & Distributions	(28,779,997.02)	(30,016,190.52)	(27,768,951.58)
Motor Carrier Decals, Citations & Temp Permits	<u>315,968.00</u>	-	-
MOTOR CARRIERS, TAXES AND FEES	(28,464,029.02)	(30,016,190.52)	(27,768,951.58)
Coin-Operated Amusement Machines, Licenses	2,447,070.00	3,896,571.00	1,665,400.00
Liquor Dealers, Licenses	634,311.88	556,205.17	538,180.01
Beer Dealers, Licenses	984,118.02	873,652.09	708,649.49
Cigar and Cigarette Dealers, Licenses	15,120.00	128,473.05	15,940.00
Wine Dealers, Licenses	778,187.45	699,125.88	587,335.50
Contractors Fees	7,535.42	7,220.00	4,765.00
Local Sales Tax 1% Collection Fees	32,783,592.23	32,423,935.63	32,394,169.48
Other Collections	<u>29,296,637.19</u>	<u>126,347,008.37</u>	<u>29,733,128.44</u>
OTHER TAXES OR FEES	<u>66,946,572.19</u>	<u>164,932,191.19</u>	<u>65,647,567.92</u>
<b>TOTAL NET REVENUE COLLECTIONS</b>	<u><u>13,934,125,748.75</u></u>	<u><u>13,044,946,499.97</u></u>	<u><u>12,709,798,614.95</u></u>

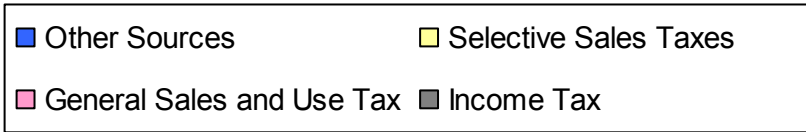
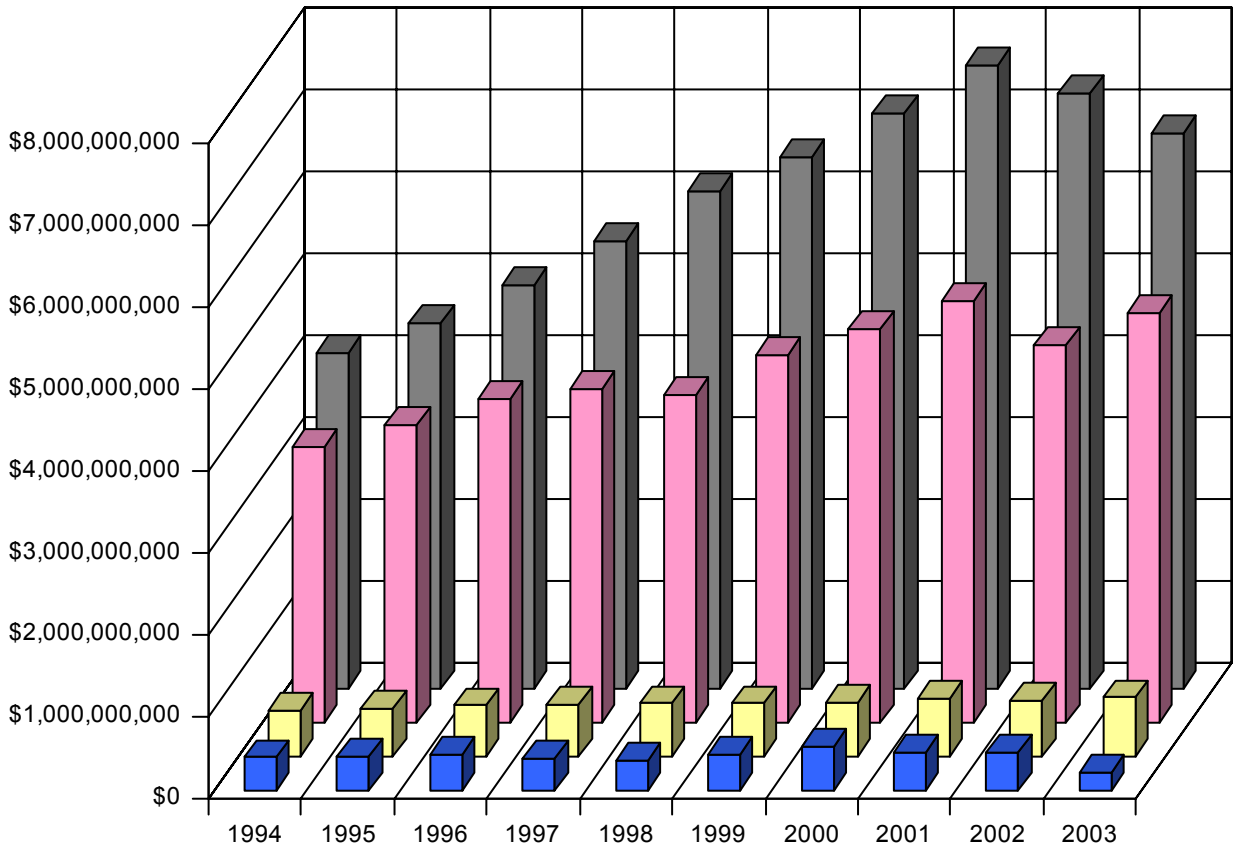
(1) Commissions authorized by law for collecting and assessing totaled \$88,398,229.61 in FY 2001, \$12,789,991.62 in FY 2002 and \$66,807,107.26 in FY 2003. Refunds paid through the Department of Administrative Services totaled \$1,544,830,856.92 in FY 2001, \$1,623,505,543.64 in FY 2002 and \$1,817,918,193.58 in FY 2003.

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

(3) Effective July 1, 2001, the Motor Vehicle Division was transferred to the newly created Department of Motor Vehicle Safety.

(4) Total includes Motor Fuel Sales Tax of \$228,943,089.98 in FY 2001, \$194,726,956.38 in FY 2002 and \$467,739,805.54 in FY 2003.

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





**ORGANIZATION**

**TABLE H-3 - Trend in Georgia's Total State Tax Revenues by Major Sources  
1992 - 2003  
(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
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	1,013	7,279	599
2003	12,710	476	13,186	4,992	1,070	6,742	382
1992	96.4	3.6	100	38.5	9.7	47.6	4.3
2003	96.4	3.6	100	37.9	8.1	51.1	2.9

**TABLE H-4 - Comparative Trends in Georgia's Personal Income  
and State Income Tax Receipts, 1992 to 2003**

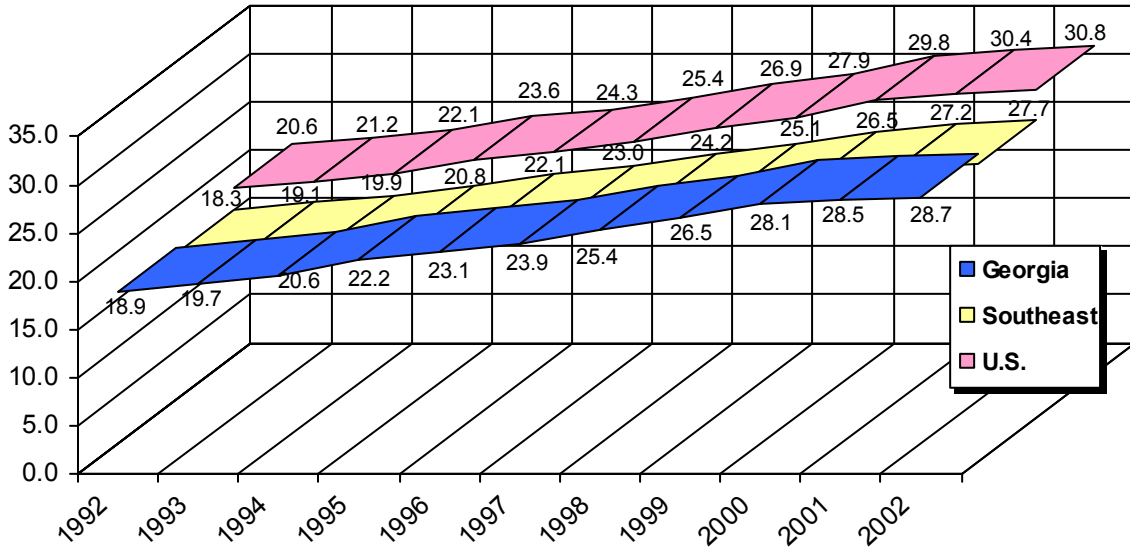
Fiscal Year Ending June 30 (1)	Total Personal Income		Personal Income Tax Receipts		"Income Elasticity Ratio" (2)
	Amount (millions of \$)	Change From Prior Year (%)	Net Amount (\$1,000)	Change From Prior Year (%)	
1992	116,879	4.91	3,084,545	4.8	0.984
1993	128,112	9.61	3,390,374	9.9	1.032
1994	135,613	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	213,508	6.70	6,364,428	11.64	1.738
2001	231,412	8.39	6,922,895	8.77	1.046
2002	239,754	3.60	6,714,191	(3.01)	(0.836)
2003	245,707	6.18	6,271,693	(9.41)	(1.523)

(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.

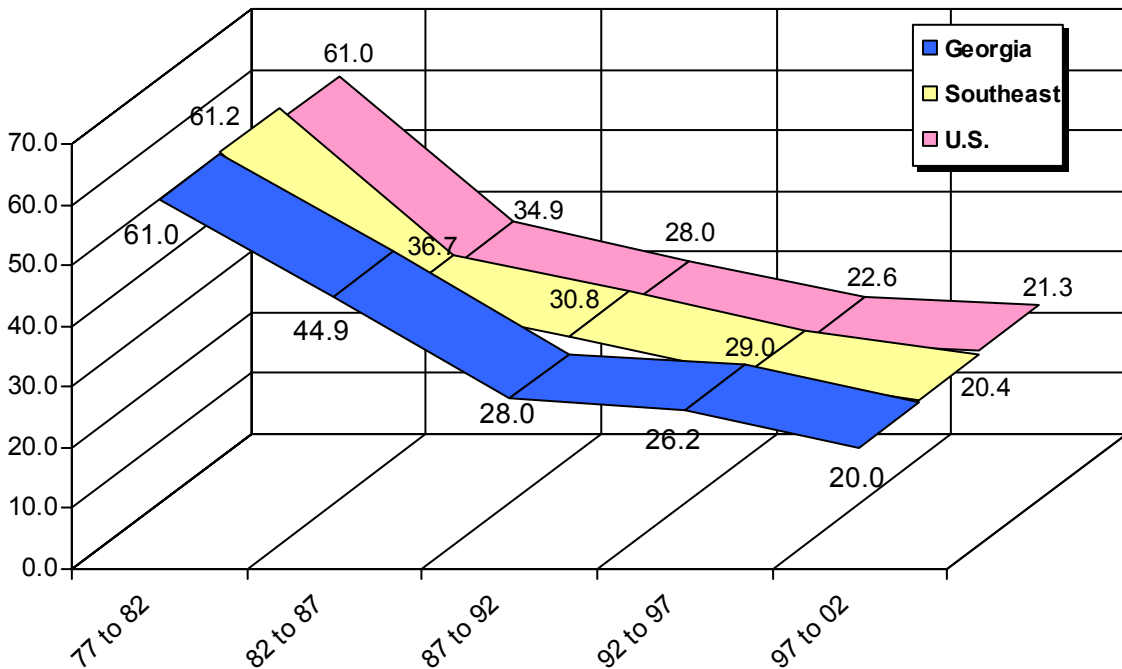
Sources: U. S. Department of Commerce, Office of Business Economics; Georgia Department of Revenue

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



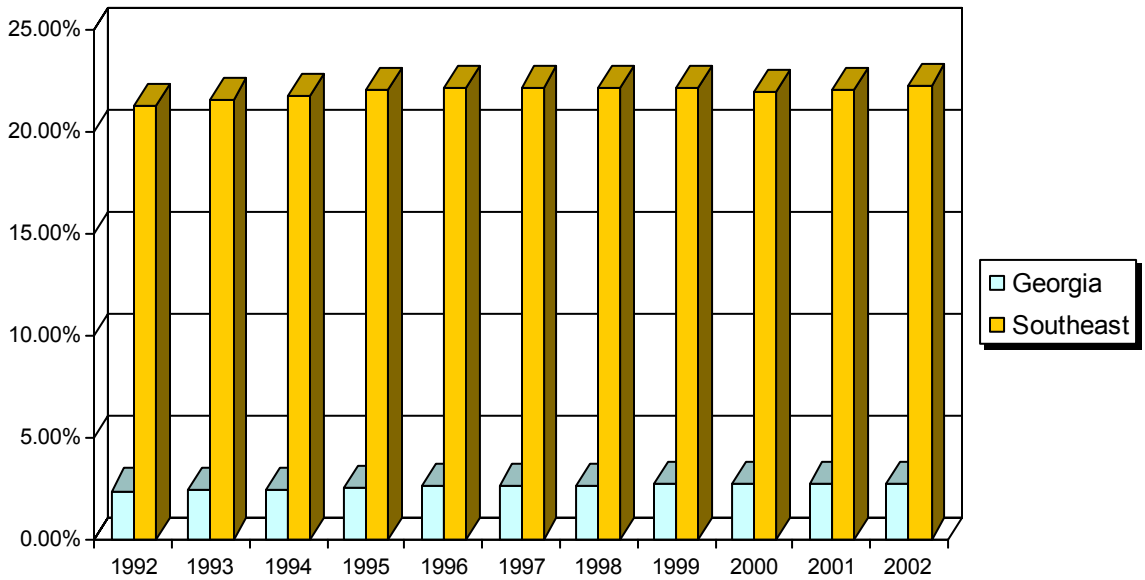
Source: Bureau of Economic Analysis

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



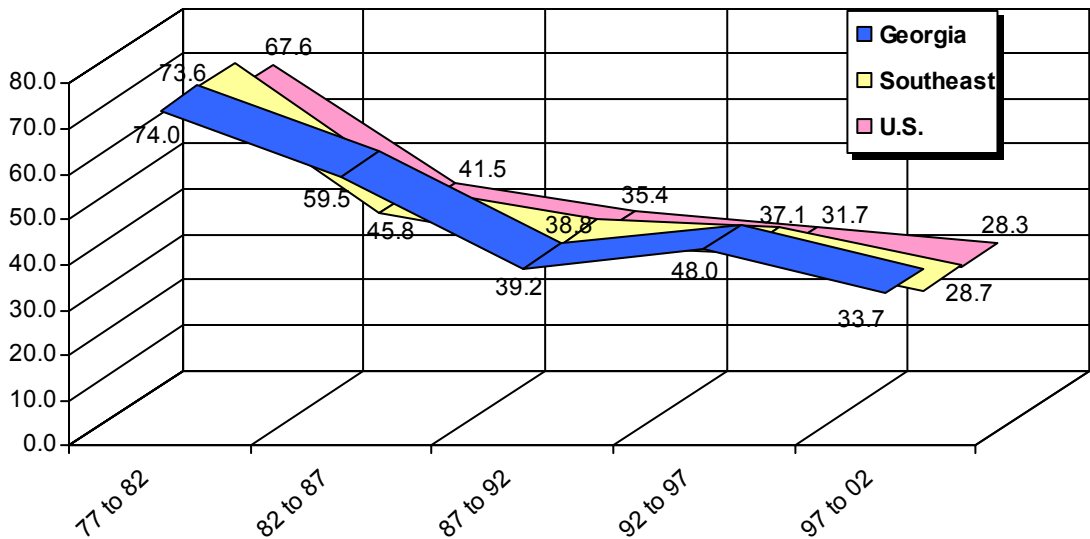
Source: Bureau of Economic Analysis

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



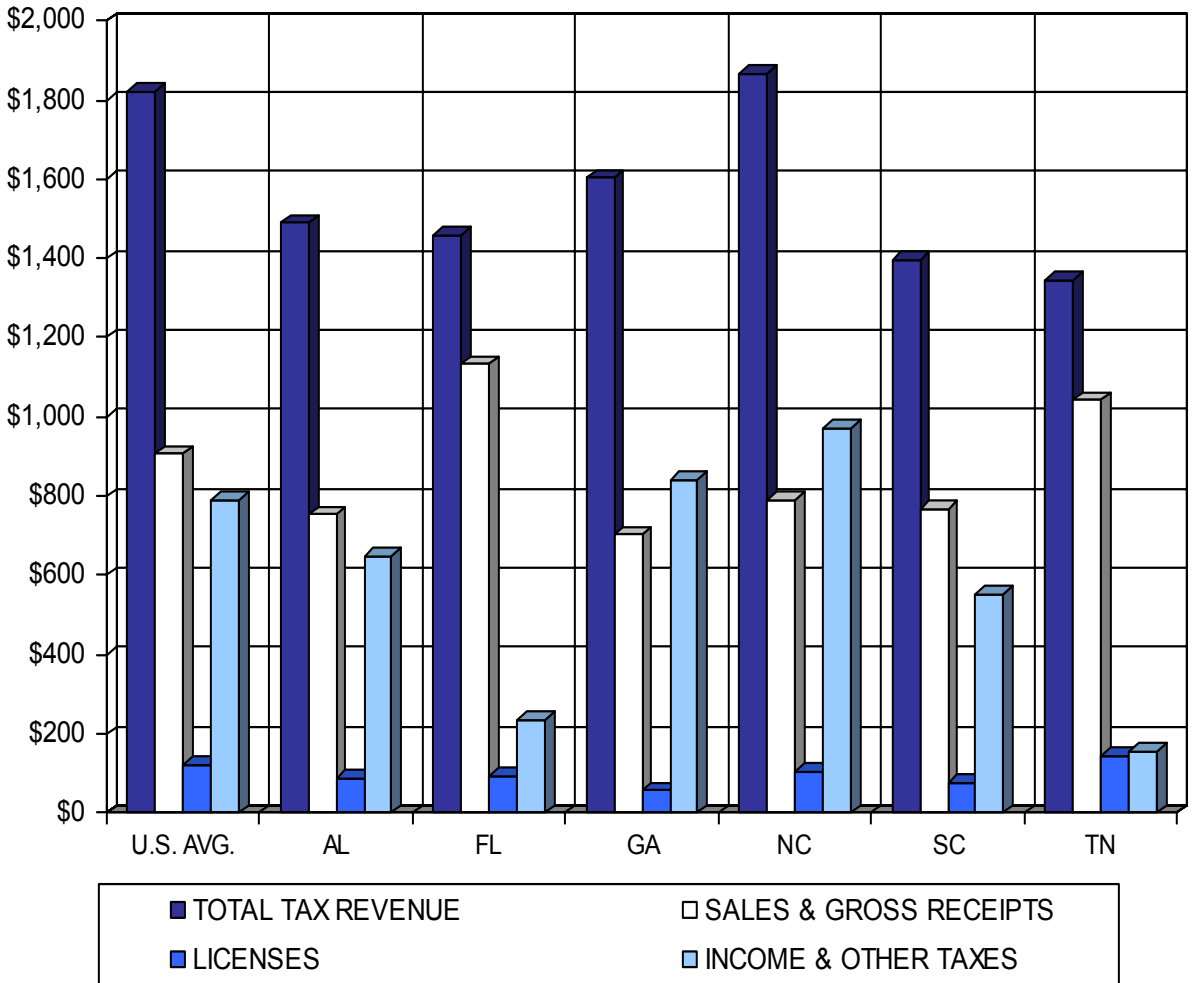
Source: Bureau of Economic Analysis

**CHART 6 - Total Personal Income Percent Increase Comparisons By Period**



Source: Bureau of Economic Analysis

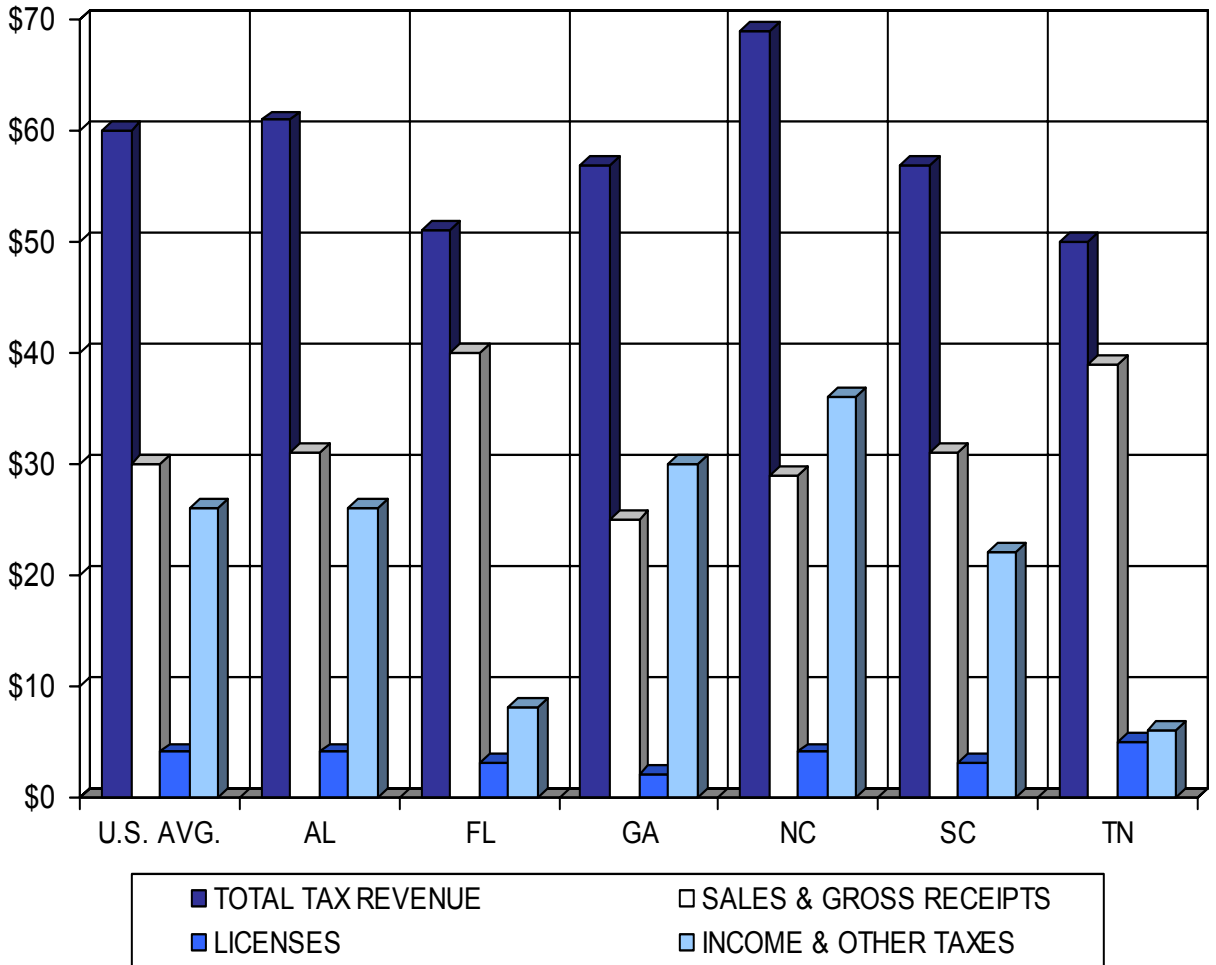
**CHART 7 - Per Capita Comparison of State Tax Collections: 2002**



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

	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$1,821	\$1,490	\$1,459	\$1,603	\$1,867	\$1,397	\$1,345
SALES & GROSS RECEIPTS	\$907	\$754	\$1,132	\$703	\$789	\$769	\$1,043
LICENSES	\$122	\$88	\$93	\$58	\$106	\$76	\$144
INCOME & OTHER TAXES	\$792	\$648	\$234	\$842	\$972	\$552	\$158

**CHART 8 - Relation of State Tax Collections To \$1,000 Personal Income by State: 2002**



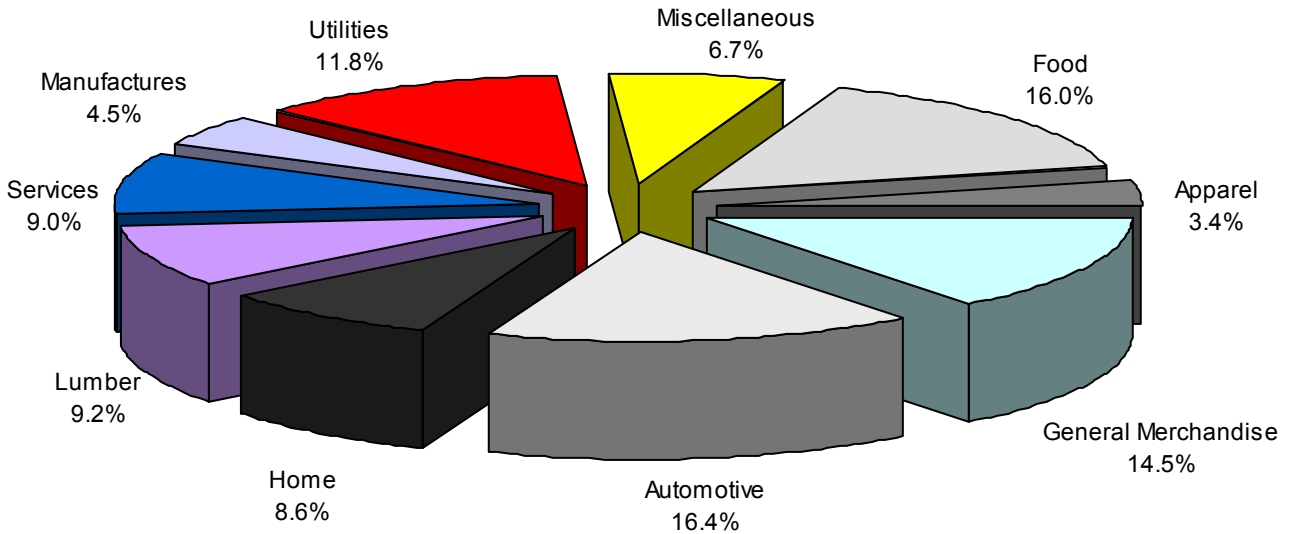
Source: U. S. Department of Commerce - Bureau of the Census

	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$60	\$61	\$51	\$57	\$69	\$57	\$50
SALES & GROSS RECEIPTS	\$30	\$31	\$40	\$25	\$29	\$31	\$39
LICENSES	\$4	\$4	\$3	\$2	\$4	\$3	\$5
OTHER TAXES	\$26	\$26	\$8	\$30	\$36	\$22	\$6

**TABLE 1 - Sales and Use Tax Revenues by Business Group,  
Fiscal Year Ended June 30, 2003**

BUSINESS GROUP	COLLECTIONS	PERCENT		
Food	\$728,477,490.92	16.0%	TOTAL ALL GROUPS (1)	\$4,564,855,631.35
Apparel	\$157,202,673.20	3.4%	Accounting Adjustments Net	\$427,026,494.98
General Merchandise	\$660,093,128.19	14.5%	TOTAL "NET COLLECTIONS"	\$4,991,882,126.33
Automotive	\$747,453,440.72	16.4%	Vendor Discount	\$46,316,329.14
Home	\$390,914,420.30	8.6%	Adjusted Total Revenue	\$5,038,198,455.47
Lumber	\$419,651,610.78	9.2%		
Service	\$408,805,238.03	9.0%		
Manufacturers	\$203,946,289.58	4.5%		
Utilities	\$540,911,988.39	11.8%		
Miscellaneous	\$307,399,351.24	6.7%		
<b>Total</b>	<b>\$4,564,855,631.35</b>			

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



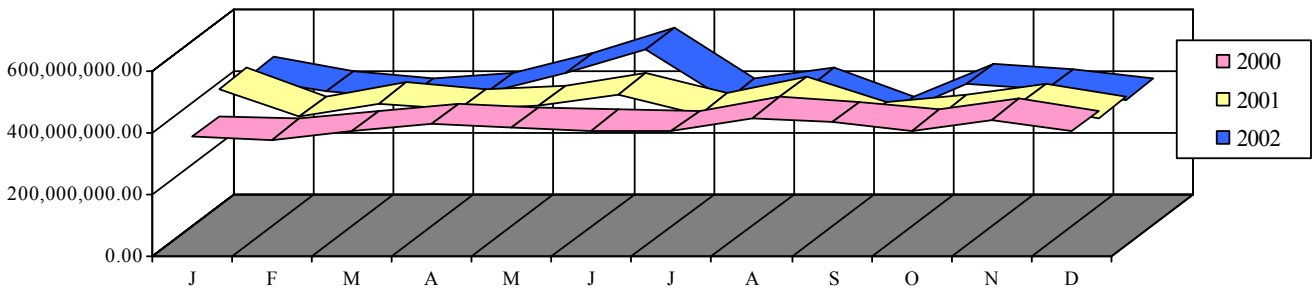
(1) In 1993 the accumulation method for business group totals was modified due to the inception of the EFT System.

**TABLE 2 - Sales and Use Tax Collections by Month Calendar Years 2000, 2001 and 2002**

Month	2000	2001	2002
January	386,651,458.50	475,899,500.50	445,004,328.84
February	378,610,779.18	383,754,689.38	401,354,357.64
March	406,627,198.35	429,548,990.74	377,540,865.75
April	429,038,728.02	410,149,847.08	393,494,196.00
May	417,103,834.27	419,856,708.69	458,236,349.17
June	408,921,097.82	459,657,177.34	538,790,429.40
July	406,601,323.26	393,736,882.72	373,386,173.73
August	449,977,585.36	449,924,768.62	409,345,708.55
September	433,356,139.94	368,517,457.22	315,636,175.25
October	409,247,948.82	388,555,672.34	422,712,165.04
November	443,623,179.09	427,359,089.07	405,092,909.58
December	404,744,190.09	383,503,881.63	373,256,255.68
Total	4,974,503,462.70	4,990,464,665.33	4,913,849,914.63

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
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
2001	3,650,428	150,635,841,481	111,049,520,500	6,043,449,199

**Annual Numerical Increase**

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
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
2001	21,138	(6,820,079,136)	(6,795,927,313)	(317,814,382)

**Annual Percentage Increase**

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
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%
2001	0.58%	-4.33%	-5.77%	-5.00%



**Selected Tax Data by Type and/or County**

**TABLE 4 - Motor Fuel and Motor Carrier  
Detailed Revenue Data for Fiscal Year 2003**

**MOTOR FUEL**

GROSS TAXABLE GALLONAGE BY PRODUCT

Gasoline	4,967,804,007		
Diesel Fuel	1,628,311,886		
LPG	3,553,741		
Compressed Natural Gas	8,220,281		
Aviation Gasoline	803,482		
Other	<u>8,809,905</u>		
Total Motor Fuel Gallons		6,617,503,303	(Gallons)

TAX REVENUES BY PRODUCT (Dollars)

Gross Collections			
Gasoline	\$ 372,585,300.56		
Diesel Fuel	122,123,391.48		
LPG	266,530.57		
Compressed Natural Gas	616,521.07		
Aviation Gasoline	60,261.17		
Other	660,742.89		
Penalties & Interest - Motor Fuel	<u>895,216.72</u>		
Sub-total Motor Fuel Collections		\$ 497,207,964.46	

LESS - COMMISSIONS DEDUCTED BY DISTRIBUTORS

Gasoline	\$ 2,744,057.23		
Diesel Fuel	899,736.37		
LPG	1,665.93		
Other	<u>4,495.64</u>		
Sub-total Commissions & Distributions		\$ 3,649,955.17	

LESS - REFUNDS (Retail Dealer and Agriculture)

Motor Fuel Refunds (Agricultural & Retail Dealers)	\$ 1,548,768.22		
Distributor Refunds & Adjustments	<u>42,998.91</u>		
Sub-total Refunds		\$ 1,591,767.13	

MOTOR FUEL TAX REVENUE, MOTOR FUELS

(Net of Commissions and Refunds) \$ 491,966,242.16

**MOTOR CARRIER**

SOURCE AND AMOUNT OF REVENUE (Dollars)

Motor Carrier Road Use Tax			
IFTA Road Use Tax Collected	\$ 10,625,759.95		
Penalties & Interest	189,743.18		
Adjustments (Refunds)			
IFTA Refunds GA Motor Carriers	(528.13)		
IFTA Jurisdictional Distributions	<u>(38,583,926.58)</u>		
Sub-total Motor Carrier Collections & Distributions		\$ (27,768,951.58)	

MOTOR FUEL TRUCK REGISTRATION FEES

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

TOTAL MOTOR CARRIER TAX & REGISTRATION FEES

\$ (27,768,951.58)

**TABLE 5 - Georgia Personal Income - 2001 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	4,248	0.12%	9,742,101,111	8.77%	2,293,338.30	583,465,568	137,350.65	12,205
OVER 500,000	9,231	0.25%	5,350,334,805	4.82%	579,605.11	318,692,396	34,524.15	28,081
OVER 100,000	260,003	7.12%	32,585,952,917	29.34%	125,329.14	1,889,492,193	7,267.19	773,629
OVER 50,000	625,107	17.12%	30,227,233,091	27.22%	48,355.29	1,660,475,390	2,656.31	1,676,417
OVER 30,000	594,660	16.29%	15,154,792,700	13.65%	25,484.80	775,412,618	1,303.96	1,274,968
OVER 25,000	219,513	6.01%	3,692,580,964	3.33%	16,821.70	174,343,049	794.23	443,232
OVER 20,000	260,790	7.14%	3,339,685,093	3.01%	12,806.03	145,626,301	558.40	530,367
OVER 15,000	287,313	7.87%	2,484,011,110	2.24%	8,645.66	94,202,978	327.88	574,419
OVER 14,000	59,197	1.62%	364,434,612	0.33%	6,156.30	12,116,218	204.68	115,430
OVER 13,000	60,783	1.67%	322,859,522	0.29%	5,311.67	10,170,882	167.33	117,842
OVER 12,000	61,299	1.68%	275,043,919	0.25%	4,486.92	8,102,512	132.18	118,315
OVER 11,000	61,521	1.69%	226,287,226	0.20%	3,678.21	6,217,772	101.07	117,210
OVER 10,000	65,787	1.80%	184,179,908	0.17%	2,799.64	4,715,448	71.68	127,688
OVER 9,000	65,223	1.79%	152,254,166	0.14%	2,334.36	3,548,329	54.40	119,777
OVER 8,000	64,737	1.77%	117,839,614	0.11%	1,820.28	2,417,486	37.34	112,516
OVER 7,000	70,143	1.92%	87,961,989	0.08%	1,254.04	1,577,218	22.49	117,314
OVER 6,000	68,890	1.89%	55,833,199	0.05%	810.47	829,684	12.04	109,564
OVER 5,000	69,829	1.91%	20,808,856	0.02%	298.00	211,033	3.02	105,717
OVER 4,000	71,408	1.96%	373,635	0.00%	5.23	5,677	0.08	103,938
OVER 3,000	72,779	1.99%	78,820	0.00%	1.08	1,436	0.02	101,835
OVER 2,000	71,916	1.97%	27,833	0.00%	0.39	2,357	0.03	96,891
OVER 1,000	66,328	1.82%	-	0.00%	-	158	0.00	85,608
TO 1,000	459,723	12.59%	6,664,845,410	6.00%	14,497.52	351,822,496	765.29	880,294
TOTALS	3,650,428		111,049,520,500		30,420.96	6,043,449,199	1,655.55	7,743,257

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Selected Tax Data by Type and/or County

TITLE OF FIELD	NUMBER	\$ AMOUNT	FOR OTHER YEARS	NUMBER	\$ AMOUNT
FED. AGI	3,607,571	205,761,105,376	TOTAL RETURNS	130,561	
ADJ TO FED	24,776	268,126,578	TOTAL TAX	34,853	171,280,388
ADJ TO FED	549,032	8,275,933,330	TOTAL WITHHELD	106,119	140,573,508
GA. AGI	3,238,075	150,635,841,481	TOTAL PENALTY	8,419	459,470
DEDUCTIONS	2,037,381	4,984,147,022			
ITEMIZED	1,313,386	25,252,133,258	RESIDENT RETS		NON-RES RETS
WITHHELD	3,170,417	5,951,616,588			
CR FROM EST	192,551	975,103,162	JOINT	1,314,421	121,045
LOW INCOME CREDIT	935,472	23,609,768	SEPARATE	67,725	11,316
TOTAL CREDIT	4,298,440	6,955,080,445	SINGLE	1,347,697	79,001
TP OVER 65	314,014		HEAD OF HOUSEHOLD	685,562	23,660

**Selected Tax Data by Type and/or County**

**TABLE 6- Revenue From Selective Excise Taxes  
and Business License Fees, Fiscal Year 2003**

BEER		
	Beer Taxes	81,209,383.85
	Fines and Forfeitures	107,058.24
	Refunds	-3,995.93
	Total	81,316,442.09
CIGAR AND CIGARETTE		
	Stamp Sales	111,245,677.15
	Fines and Forfeitures	1,309,059.69
	Refunds	-81,012.86
	Total	112,473,723.98
LIQUOR		
	Liquor Taxes	37,288,844.87
	Fines and Forfeitures	2,054,569.66
	Refunds	-3,956.00
	Total	39,343,414.53
MOTOR FUELS (Table 4)		491,966,242.16
WINE		
	Wine Taxes	21,242,692.57
	Fines and Forfeitures	95,633.84
	Refunds	-3,478.79
	Total	21,338,326.41
TOTAL SELECTIVE EXCISE TAXES		746,438,149.17
BEER DEALERS	License and Brand Registration	4,879.16
	Wholesaler Licenses	25,500.00
	Retailer Licenses	647,545.33
	Special Permits	30,725.00
	Total	708,649.49
CIGAR AND CIGARETTE DEALERS		
	Wholesaler Licenses	15,450.00
	Manufacturer Representative Licenses	490.00
	Total	15,940.00
LIQUOR DEALERS		
	License and Brand Registration	3,268.34
	Wholesaler Licenses & Permits	35,375.00
	Retailer Licenses	461,071.67
	Special Permits	38,465.00
	Total	538,180.01
WINE DEALERS		
	License and Brand Registration	2,897.50
	Wholesaler Licenses & Permits	23,625.00
	Retailer Licenses	554,963.00
	Penalties	5,850.00
	Total	587,335.50
COIN-OPERATED AMUSEMENT MACHINES		
	Annual Licenses and Permit Fees	1,667,400.00
	Refunds	-2,000.00
	Total	1,665,400.00
TOTAL, BUSINESS LICENSE FEES		3,515,505.00

**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 2001	FY 2002	FY 2003	% Chg '01 - '02
\$5,126,417,280.47	\$5,026,018,278.46	\$4,984,695,470.28	-0.8%

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

FY 2001	FY 2002	FY 2003	% Chg '01 - '02
\$1,307,531,643.34	\$1,292,300,495.03	\$1,280,767,849.81	-0.9%

**TABLE 8 - Electronic Filing Results for Fiscal Year 2003**

RETURN TYPE	TAXES DUE	REFUND	TOTAL
ELF Total	123,179	1,147,677	1,270,856
On-Line Total	24,671	325,851	350,522
Telefile Total	<u>11,387</u>	<u>73,368</u>	<u>84,755</u>
Total Returns Received	<u>159,237</u>	<u>1,546,896</u>	<u>1,706,133</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 - 2002**

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
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
2002	0.25	237,870,637	10,207,065	227,663,572	182,055,734	45,607,838

**TABLE 10 - Summary of Net Property Tax Collections by Category, Fiscal Year Ended in 2002  
(State taxes only, net of refunds and commissions)**

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	56,813,583.46
Public Utilities, Ad Valorem Tax -- Railroad Companies	5,972.33
Intangible Recording Fees	1,983,940.68
Interest and Other Property Tax Revenue	2,398,481.29
Public Service Commission (utility fees)	1,059,272.18
<b>Total</b>	<b>62,261,249.94</b>

**TABLE 11 - Values of General Property, Public Utilities Dollars  
by Class of Property - 2002 and 2003**

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE 2002 TO 2003
	2002	2003	

General Property

Real Estate	168,254,304,371	186,647,303,795	18,392,999,424
Motor Vehicles	20,571,228,208	21,138,989,156	567,760,948
Other Personal Tangible Property	35,937,279,974	34,855,401,661	(1,081,878,313)
Total, Gross Value	224,762,812,553	242,641,694,612	17,878,882,059
Exemptions, Homestead, Agriculture and Freeport	15,068,647,431	14,978,122,229	(90,525,202)
Total Net Taxable General Property	209,694,165,122	227,663,572,383	17,969,407,261

Public Utilities - Gross (1) Market Value

Railroads	865,123,309	1,715,405,710	850,282,401
Telephones	7,590,533,425	7,371,014,973	(219,518,452)
Electric	15,013,498,671	15,592,065,984	578,567,313
Gas	1,172,337,510	1,173,042,602	705,092
Pipeline	619,913,069	720,901,941	100,988,872
Flight Equipment	1,543,054,173	1,668,322,312	125,268,139
Total Taxable Public Utilities (1)	26,804,460,157	28,240,753,522	1,436,293,365
Grand Total Taxable Value (1)	236,498,625,279	255,904,325,905	19,405,700,626

(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 - 2001 Personal Income Tax Data by County of Residents (in Millions)**

COUNTY	2000 RESIDENT POPULA- TION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX  1987=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVERAGE PER RETURN		TOTAL	AVERAGE PER RETURN	
Appling	17,514	6,480	37	180,821,222	27,905	115,114,286	5,897,675	910	177
Atkinson	7,609	2,673	35	59,941,548	22,425	35,775,227	1,732,430	648	184
Bacon	10,100	3,812	38	104,673,979	27,459	68,051,785	3,490,884	916	192
Baker	4,109	1,346	33	35,016,570	26,015	22,670,562	1,144,580	850	198
Baldwin	44,712	15,959	36	500,770,571	31,379	327,001,138	17,014,013	1,066	171
Banks	14,849	6,110	41	198,413,057	32,473	131,176,048	6,834,967	1,119	369
Barrow	48,516	18,873	39	712,327,375	37,743	480,632,621	25,465,865	1,349	313
Bartow	79,595	33,402	42	1,262,247,869	37,790	848,997,678	45,064,921	1,349	281
Ben Hill	17,406	6,623	38	175,474,657	26,495	112,028,124	5,705,583	861	158
Berrien	16,163	5,879	36	164,294,289	27,946	108,539,919	5,572,384	948	181
Bibb	153,955	62,975	41	2,358,127,975	37,445	1,631,872,581	87,950,531	1,397	157
Bleckley	11,715	4,574	39	147,310,563	32,206	100,108,505	5,245,423	1,147	184
Brantley	14,870	5,070	34	140,528,434	27,718	90,544,955	4,603,527	908	251
Brooks	16,451	5,452	33	128,885,626	23,640	79,834,162	4,011,498	736	198
Bryan	24,331	9,626	40	368,452,589	38,277	259,398,844	13,862,946	1,440	345
Bulloch	56,840	18,287	32	609,647,520	33,338	414,606,872	21,949,660	1,200	245
Burke	22,668	8,257	36	227,075,183	27,501	144,324,970	7,333,194	888	182
Butts	20,437	7,899	39	262,611,723	33,246	170,304,703	8,871,378	1,123	251
Calhoun	6,324	2,063	33	50,183,147	24,325	30,596,525	1,514,555	734	159
Camden	44,459	13,646	31	410,633,805	30,092	286,151,879	14,867,109	1,089	298
Candler	9,510	3,505	37	106,093,395	30,269	71,277,194	3,753,661	1,071	240
Carroll	91,548	35,485	39	1,423,410,767	40,113	1,021,248,869	55,230,602	1,556	247
Catoosa	54,818	20,087	37	672,382,824	33,474	469,152,779	24,605,884	1,225	243
Charlton	10,413	3,059	29	83,372,217	27,255	54,528,486	2,785,516	911	196
Chatham	232,517	93,347	40	3,529,030,147	37,806	2,483,024,047	134,145,363	1,437	187
Chattahoochee	15,276	1,170	8	26,690,458	22,812	17,139,570	840,140	718	155
Chattooga	25,881	9,718	38	265,463,417	27,317	177,864,929	9,056,180	932	167
Cherokee	151,552	63,684	42	3,415,174,277	53,627	2,453,637,160	135,263,285	2,124	429
Clarke	102,977	37,014	36	1,348,439,641	36,431	972,622,211	52,382,043	1,415	199
Clay	3,396	1,192	35	27,544,784	23,108	17,204,653	861,056	722	199
Clayton	247,580	93,853	38	2,964,424,822	31,586	1,893,148,478	97,489,515	1,039	171
Clinch	6,880	2,321	34	64,005,741	27,577	41,360,414	2,116,184	912	177
Cobb	635,830	273,724	43	14,969,383,127	54,688	11,177,133,324	621,864,983	2,272	264
Coffee	37,894	13,451	35	406,218,974	30,200	273,106,254	14,259,650	1,060	223
Colquitt	42,413	15,083	36	422,076,800	27,984	277,062,099	14,307,494	949	183
Columbia	91,944	37,686	41	1,774,275,935	47,081	1,279,803,822	70,002,103	1,858	312
Cook	15,988	5,695	36	153,200,766	26,901	98,741,445	5,025,344	882	183
Coweta	94,072	38,098	40	1,718,138,229	45,098	1,201,520,300	65,038,852	1,707	358
Crawford	12,480	3,664	29	113,815,998	31,063	73,807,481	3,792,202	1,035	240
Crisp	22,133	7,938	36	219,324,188	27,630	138,556,282	7,112,946	896	179
Dade	15,415	5,276	34	161,113,200	30,537	112,402,264	5,847,202	1,108	246
Dawson	16,910	6,746	40	304,528,556	45,142	212,405,812	11,541,483	1,711	412
Decatur	28,159	9,963	35	281,843,237	28,289	179,574,405	9,272,485	931	187
DeKalb	674,035	285,299	42	12,401,709,909	43,469	8,827,661,766	480,598,241	1,685	204
Dodge	19,099	6,650	35	182,633,665	27,464	117,545,884	6,009,818	904	178
Dooly	11,573	4,507	39	121,005,829	26,848	77,566,154	3,957,209	878	214
Dougherty	95,787	36,237	38	1,140,555,016	31,475	749,005,671	39,453,829	1,089	145
Douglas	95,680	40,246	42	1,658,356,415	41,205	1,143,688,747	61,421,233	1,526	239
Early	12,286	4,324	35	121,113,100	28,010	78,196,621	4,045,683	936	165
Echols	3,855	913	24	23,308,470	25,530	15,158,054	761,869	834	276
Effingham	39,344	15,547	40	586,972,242	37,755	398,792,944	21,103,191	1,357	347
Elbert	20,596	8,194	40	229,503,333	28,009	151,476,305	7,757,152	947	169
Emanuel	22,011	8,471	38	208,868,623	24,657	126,179,861	6,343,015	749	173
Evans	10,780	3,909	36	112,691,341	28,829	75,062,449	3,916,833	1,002	205
Fannin	20,360	7,746	38	223,759,309	28,887	145,609,308	7,534,724	973	241

**Selected Tax Data by Type and/or County**

**TABLE 12 - 2001 Personal Income Tax Data 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	94,578	41,148	44	2,560,451,610	62,225	1,859,088,428	104,049,453	2,529	352
Floyd	91,243	36,655	40	1,264,576,298	34,499	865,859,271	46,034,825	1,256	174
Forsyth	109,183	41,572	38	2,934,155,743	70,580	2,198,643,107	123,796,967	2,978	752
Franklin	20,687	8,848	43	244,653,535	27,651	160,175,323	8,286,416	937	200
Fulton	825,172	347,655	42	24,162,885,886	69,502	18,677,585,053	1,062,083,680	3,055	280
Gilmer	24,408	9,035	37	285,888,658	31,642	189,304,200	9,879,487	1,093	299
Glascocok	2,563	952	37	27,335,628	28,714	18,118,842	927,590	974	168
Glynn	68,384	28,721	42	1,160,377,495	40,402	823,390,819	44,771,516	1,559	206
Gordon	45,690	18,400	40	612,921,659	33,311	416,760,252	21,818,989	1,186	206
Grady	23,807	8,138	34	250,628,525	30,797	171,560,773	9,032,907	1,110	224
Greene	14,765	5,935	40	255,371,403	43,028	180,015,988	9,846,630	1,659	315
Gwinnett	624,742	260,630	42	13,478,155,927	51,714	9,684,184,642	533,406,915	2,047	341
Habersham	37,164	14,121	38	483,984,097	34,274	323,562,653	17,075,354	1,209	222
Hall	147,113	59,420	40	2,574,565,771	43,328	1,770,870,095	95,800,012	1,612	282
Hancock	10,029	3,438	34	81,597,990	23,734	45,703,682	2,208,058	642	178
Haralson	26,129	10,103	39	324,335,818	32,103	218,546,239	11,453,003	1,134	210
Harris	24,353	10,328	42	447,602,350	43,339	311,653,455	16,856,431	1,632	332
Hart	23,084	9,303	40	271,678,515	29,203	180,039,753	9,339,831	1,004	205
Heard	11,220	3,764	34	113,492,230	30,152	73,125,344	3,736,926	993	720
Henry	130,419	56,389	43	2,616,610,843	46,403	1,785,042,846	96,468,284	1,711	466
Houston	113,281	45,979	41	1,635,963,826	35,581	1,148,746,036	60,945,254	1,326	211
Irwin	9,951	3,890	39	110,738,102	28,467	72,090,598	3,717,355	956	243
Jackson	43,504	17,298	40	635,155,401	36,718	428,244,660	22,734,586	1,314	293
Jasper	11,820	4,729	40	196,976,241	41,653	136,690,924	7,386,661	1,562	336
Jeff Davis	12,791	5,224	41	142,796,421	27,335	91,424,188	4,650,799	890	170
Jefferson	17,137	7,088	41	186,845,678	26,361	118,228,499	5,998,522	846	167
Jenkins	8,628	2,940	34	72,484,471	24,655	43,741,805	2,165,673	737	161
Johnson	8,594	2,930	34	73,626,503	25,128	45,600,173	2,273,804	776	151
Jones	23,998	9,721	41	358,081,233	36,836	241,592,867	12,787,739	1,315	252
Lamar	16,245	6,273	39	190,503,682	30,369	123,264,400	6,352,045	1,013	211
Lanier	7,148	2,547	36	65,720,949	25,803	42,395,486	2,144,691	842	225
Laurens	45,315	18,169	40	570,634,300	31,407	379,736,146	19,866,357	1,093	195
Lee	26,745	9,326	35	393,562,407	42,201	272,913,511	14,660,613	1,572	367
Liberty	61,272	15,976	26	407,103,984	25,482	270,154,430	13,636,576	854	288
Lincoln	8,434	3,207	38	91,568,544	28,553	58,420,575	2,998,675	935	201
Long	10,447	2,391	23	59,327,538	24,813	37,248,905	1,855,671	776	259
Lowndes	92,324	33,522	36	1,095,301,711	32,674	753,286,949	39,916,351	1,191	212
Lumpkin	21,976	8,257	38	293,693,987	35,569	198,595,549	10,517,681	1,274	339
Macon	21,372	4,130	19	106,715,548	25,839	67,774,619	3,413,230	826	143
Madison	11,091	10,576	95	330,562,943	31,256	219,129,399	11,368,400	1,075	220
Marion	14,132	1,998	14	57,691,036	28,874	38,465,899	1,974,034	988	191
McDuffie	26,154	8,630	33	256,352,364	29,705	166,357,855	8,595,490	996	185
McIntosh	7,184	3,722	52	105,394,693	28,317	67,323,431	3,466,397	931	207
Meriwether	22,494	8,674	39	246,169,141	28,380	157,889,015	8,049,613	928	181
Miller	6,440	2,276	35	64,754,019	28,451	41,815,273	2,153,586	946	168
Mitchell	24,043	8,478	35	214,651,553	25,319	135,386,881	6,803,375	802	187
Monroe	22,083	9,400	43	374,329,704	39,822	257,585,692	13,858,342	1,474	303
Montgomery	8,384	2,767	33	75,341,112	27,228	47,468,835	2,419,183	874	194
Morgan	15,951	6,652	42	247,399,100	37,192	167,335,199	8,929,078	1,342	258
Murray	37,773	13,452	36	408,702,673	30,382	276,582,174	14,154,939	1,052	211
Muscogee	186,263	70,835	38	2,429,633,067	34,300	1,691,866,735	90,240,714	1,274	181
Newton	67,143	27,847	41	1,071,787,206	38,488	719,192,742	38,209,589	1,372	303
Oconee	26,778	11,046	41	582,344,135	52,720	422,557,976	23,365,404	2,115	389
Oglethorpe	12,909	4,882	38	154,741,531	31,696	104,471,541	5,410,739	1,108	254
Paulding	88,798	35,449	40	1,557,429,117	43,934	1,063,064,995	56,929,557	1,606	502



**Selected Tax Data by Type and/or County**

**TABLE 12 - 2001 Personal Income Tax Data by County of Residents (in Millions)**

COUNTY	2000 RESIDENT POPULA- TION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX  1987=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVERAGE PER RETURN		TOTAL	AVERAGE PER RETURN	
Peach	23,956	10,155	42	320,757,700	31,586	210,759,909	11,003,906	1,084	200
Pickens	24,534	10,106	41	478,662,105	47,364	340,676,512	18,638,149	1,844	332
Pierce	15,766	6,053	38	178,051,899	29,415	116,795,378	6,052,862	1,000	229
Pike	14,048	5,839	42	218,901,449	37,490	144,985,456	7,686,813	1,316	291
Polk	38,854	15,131	39	458,943,408	30,331	310,181,465	16,167,010	1,068	179
Pulaski	9,610	3,448	36	107,605,849	31,208	72,625,172	3,803,452	1,103	190
Putnam	19,180	7,741	40	277,163,373	35,805	184,901,165	9,814,447	1,268	287
Quitman	2,633	789	30	19,670,913	24,931	12,985,974	665,829	844	277
Rabun	15,337	6,081	40	193,534,322	31,826	129,867,451	6,843,585	1,125	253
Randolph	7,610	2,693	35	63,401,687	23,543	39,926,596	1,992,903	740	155
Richmond	198,741	73,664	37	2,216,623,912	30,091	1,475,865,271	77,162,113	1,047	148
Rockdale	71,967	29,071	40	1,271,305,982	43,731	882,420,433	47,845,179	1,646	228
Schley	3,903	1,386	36	40,431,099	29,171	26,452,571	1,356,944	979	191
Screven	15,153	5,666	37	147,889,039	26,101	93,874,750	4,756,211	839	171
Seminole	9,321	3,427	37	92,126,626	26,883	57,375,133	2,941,768	858	175
Spalding	59,076	24,344	41	790,919,228	32,489	523,283,190	27,442,937	1,127	177
Stephens	25,542	10,460	41	306,318,755	29,285	201,705,679	10,491,065	1,003	169
Stewart	5,146	1,844	36	43,241,721	23,450	27,243,025	1,352,854	734	155
Sumter	33,240	11,889	36	367,319,515	30,896	245,167,349	12,819,714	1,078	181
Talbot	6,648	2,849	43	77,583,882	27,232	49,112,406	2,482,010	871	213
Taliaferro	2,014	684	34	15,591,311	22,794	9,662,541	475,895	696	152
Tattnall	22,479	6,414	29	168,603,408	26,287	107,652,224	5,480,655	854	173
Taylor	8,780	3,379	38	95,984,314	28,406	61,915,458	3,173,457	939	194
Telfair	11,815	4,147	35	97,483,309	23,507	59,407,982	2,958,539	713	144
Terrell	10,938	4,137	38	110,743,033	26,769	69,676,142	3,541,766	856	174
Thomas	42,870	16,043	37	581,025,719	36,217	404,904,123	21,731,781	1,355	197
Tift	38,786	14,846	38	464,088,017	31,260	308,604,306	16,178,690	1,090	186
Toombs	26,220	9,586	37	281,921,661	29,410	181,276,617	9,457,705	987	170
Towns	9,617	3,705	39	110,821,152	29,911	72,758,634	3,819,354	1,031	282
Treutlen	6,795	2,143	32	55,480,945	25,889	34,150,551	1,723,520	804	179
Troup	59,553	23,315	39	807,114,379	34,618	550,517,668	29,115,811	1,249	178
Turner	9,618	3,455	36	81,724,458	23,654	49,935,482	2,491,040	721	162
Twiggs	10,568	4,073	39	114,118,546	28,018	73,901,709	3,749,480	921	213
Union	17,797	6,914	39	208,921,672	30,217	140,280,273	7,411,603	1,072	316
Upson	27,795	10,849	39	310,036,576	28,577	206,740,333	10,669,066	983	162
Walker	61,720	23,056	37	702,518,473	30,470	480,549,096	24,896,969	1,080	169
Walton	64,420	24,693	38	1,049,033,522	42,483	707,507,824	38,069,843	1,542	352
Ware	35,508	13,469	38	380,306,332	28,236	252,363,174	13,121,184	974	152
Warren	6,302	2,510	40	62,046,438	24,720	37,978,203	1,875,362	747	180
Washington	21,055	7,690	37	246,724,968	32,084	166,144,199	8,725,143	1,135	181
Wayne	26,897	9,282	35	283,594,217	30,553	185,546,660	9,671,976	1,042	192
Webster	2,327	813	35	22,120,674	27,209	14,122,375	715,165	880	187
Wheeler	6,200	1,785	29	43,393,971	24,310	26,226,004	1,297,444	727	176
White	20,948	8,549	41	279,696,427	32,717	182,304,778	9,551,813	1,117	300
Whitfield	85,759	36,517	43	1,463,492,963	40,077	1,039,625,538	55,905,937	1,531	195
Wilcox	8,652	2,506	29	64,818,278	25,865	41,770,734	2,117,042	845	164
Wilkes	10,689	4,376	41	119,393,227	27,284	77,852,303	3,972,651	908	149
Wilkinson	10,337	3,867	37	114,902,854	29,714	73,777,971	3,772,786	976	141
Worth	22,003	8,745	40	249,413,648	28,521	160,716,658	8,251,874	944	222
Other		308,600		5,807,054,170	18,817	8,005,573,902	429,751,807	1,393	435
<b>TOTAL</b>	<b>8,405,677</b>	<b>3,650,428</b>	<b>43</b>	<b>150,635,841,481</b>	<b>41,265</b>	<b>111,049,520,500</b>	<b>6,043,449,199</b>	<b>1,656</b>	<b>251</b>

**TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2002**

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Appling	263,027	245,038	323,294	2,432,223	2,438,757	2,426,169	7,297,149
Atkinson	101,088	94,936	6,569	521,251	514,125	517,616	1,552,993
Bacon	165,976	158,176	11,199	936,966	940,472	955,778	2,833,216
Baker	95,784	90,072	5,824	-	225,208	219,539	444,747
Baldwin	589,574	555,092	42,659	5,387,907	5,356,883	5,293,479	16,038,269
Banks	446,459	382,881	15,213	2,661,482	2,706,445	2,654,303	8,022,230
Barrow	1,228,383	1,083,500	31,590	5,889,248	6,037,769	5,869,232	17,796,249
Bartow	2,120,298	2,056,988	185,186	6,269,435	14,371,058	14,064,608	34,705,101
Ben Hill	301,593	272,301	15,982	1,967,965	1,989,585	1,564,961	5,522,511
Berrien	256,850	233,424	10,464	1,315,971	1,314,707	1,319,063	3,949,741
Bibb	3,803,739	3,555,315	133,415	218,340	27,687,172	27,259,692	55,165,205
Bleckley	189,000	176,237	8,695	981,199	995,042	1,002,145	2,978,386
Brantley	186,985	176,743	20,613	5,514	958,499	952,264	1,916,277
Brooks	272,568	252,822	11,311	956,187	943,191	945,620	2,844,998
Bryan	591,952	579,655	18,236	2,323,903	2,344,237	2,465,771	7,133,912
Bulloch	1,215,174	1,068,155	36,296	7,768,010	7,821,409	-	15,589,419
Burke	368,542	343,756	1,173,179	2,366,224	2,459,970	-	4,826,195
Butts	456,235	408,837	30,846	2,536,981	2,524,739	2,497,604	7,559,325
Calhoun	105,560	99,014	5,396	354,332	352,497	346,911	1,053,740
Camden	795,060	773,165	36,639	5,556,502	6,014,591	5,904,143	17,475,237
Candler	156,171	142,311	7,839	1,003,805	1,028,872	1,012,694	3,045,372
Carroll	2,073,054	1,915,712	70,413	12,710,461	12,812,543	12,636,088	38,159,092
Catoosa	1,086,321	1,006,048	28,556	7,094,808	7,152,542	7,015,413	21,262,763
Charlton	181,125	168,870	18,190	17,097	818,773	811,011	1,646,881
Chatham	7,488,782	6,977,087	234,606	44,429,361	44,680,268	-	89,109,629
Chattahoochee	45,297	43,207	4,069	2,560	272,121	269,174	543,854
Chattooga	467,851	435,914	13,383	2,180,099	2,160,656	2,135,938	6,476,693
Cherokee	5,156,869	4,720,285	108,564	22,159,650	-	21,848,789	44,008,439
Clarke	2,415,060	2,296,213	68,054	17,380,512	17,470,151	17,237,700	52,088,363
Clay	63,863	58,102	4,101	269,975	284,619	286,252	840,846
Clayton	6,371,193	6,037,342	763,171	1,662,995	46,518,538	45,834,799	94,016,332
Clinch	149,481	140,129	11,728	721,699	731,533	-	1,453,232
Cobb	23,264,630	22,169,231	449,870	431,157	-	113,946,047	114,377,204
Coffee	710,550	638,345	26,597	4,752,544	4,874,107	45,940	9,672,591
Colquitt	629,220	583,819	21,017	3,535,062	4,295,660	4,190,040	12,020,762

**TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2002**

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Columbia	2,433,609	2,249,200	46,110	10,451,356	10,521,439	10,383,522	31,356,316
Cook	327,193	283,252	11,106	1,736,931	1,741,564	1,707,002	5,185,497
Coweta	2,764,443	2,638,728	137,169	13,930,885	13,952,029	13,814,774	41,697,688
Crawford	214,813	200,749	10,968	515,331	519,553	497,846	1,532,730
Crisp	403,499	366,554	6,947	3,240,634	3,268,735	3,189,805	9,699,173
Dade	262,303	247,704	12,331	1,830,722	1,825,609	1,810,795	5,467,126
Dawson	869,142	814,367	16,482	3,613,091	3,616,067	3,592,357	10,821,515
Decatur	669,075	590,847	27,773	3,800,433	3,806,023	3,983,944	11,590,400
DeKalb	20,318,882	19,377,214	440,999	-	82,088,477 (2)	91,065,989	173,154,467
Dodge	305,519	272,449	18,169	1,625,900	1,622,954	858,278	4,107,132
Dooly	248,282	209,593	10,980	998,605	976,245	1,006,827	2,981,676
Dougherty	2,013,236	1,833,638	69,711	15,660,894	15,712,785	15,574,197	46,947,876
Douglas	2,912,266	2,787,883	85,037	5,399,871	17,457,815	17,221,859	40,079,545
Early	307,744	276,727	15,479	1,470,377	1,484,997	1,469,893	4,425,267
Echols	81,498	80,082	524	103,451	106,641	-	210,092
Effingham	828,081	775,370	110,702	3,967,090	4,012,619	4,092,304	12,072,013
Elbert	460,901	401,855	14,427	1,939,445	2,003,990	1,974,967	5,918,402
Emanuel	384,082	346,349	17,576	2,051,384	2,045,908	2,038,466	6,135,758
Evans	180,120	170,973	6,170	1,265,244	1,251,486	1,273,182	3,789,911
Fannin	580,749	534,478	13,887	2,580,547	2,583,789	2,437,977	7,602,314
Fayette	3,782,238	3,619,182	61,966	645	16,876,229	-	16,876,873
Floyd	2,122,641	1,994,656	322,943	7,476,188	13,734,146	13,427,926	34,638,259
Forsyth	5,600,506	5,334,442	60,831	19,491,239	19,769,194	19,350,215	58,610,648
Franklin	625,595	533,728	18,685	2,959,046	2,991,792	2,973,991	8,924,829
Fulton	37,027,525	35,520,501	1,088,710	-	187,329,633	185,577,776	372,907,409
Gilmer	786,269	725,426	22,054	2,934,922	3,002,499	2,966,691	8,904,112
Glascok	55,275	52,746	3,188	155,964	164,854	146,144	466,963
Glynn	2,604,489	2,471,534	62,937	15,416,776	15,580,533	-	30,997,310
Gordon	1,231,462	1,156,365	35,130	6,741,238	7,061,539	6,840,352	20,643,129
Grady	503,236	427,032	15,362	46,843	2,128,500	2,134,956	4,310,300
Greene	778,932	755,659	22,801	2,048,635	1,974,251	2,047,626	6,070,512
Gwinnett	22,788,307	21,457,228	360,314	119,609,824	-	119,056,330	238,666,154
Habersham	1,080,619	966,417	42,960	191,829	4,655,854	4,705,633	9,553,317
Hall	4,175,732	3,955,340	84,979	21,878,690	22,153,235	21,709,655	65,741,580
Hancock	158,318	148,574	33,075	450,844	448,886	-	899,729

**TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2002**

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Haralson	543,643	481,794	33,362	2,231,790	2,278,629	2,243,094	6,753,513
Harris	616,077	587,508	58,895	1,813,903	1,799,182	1,776,550	5,389,635
Hart	858,105	784,845	22,697	2,187,234	2,207,712	2,176,349	6,571,295
Heard	199,181	175,301	114,006	2,914,675	2,909,520	2,952,015	8,776,210
Henry	4,455,496	4,045,549	83,416	3,752,712	19,287,743	19,033,556	42,074,010
Houston	2,247,746	2,148,988	74,425	15,489,319	15,620,704	9,154,703	40,264,726
Irwin	173,312	155,242	10,733	496,850	511,228	531,071	1,539,149
Jackson	1,418,347	1,238,403	46,728	5,811,965	5,631,962	5,525,759	16,969,686
Jasper	337,025	260,646	23,979	958,325	985,943	970,737	2,915,005
Jeff Davis	238,388	222,806	11,792	1,740,611	1,746,347	1,728,846	5,215,804
Jefferson	385,439	336,007	23,965	1,272,103	1,704,407	1,679,118	4,655,628
Jenkins	120,903	113,191	11,514	571,726	575,098	577,686	1,724,509
Johnson	139,270	124,834	6,947	448,683	457,379	-	906,062
Jones	504,508	471,389	37,407	1,945,746	1,885,469	1,910,854	5,742,069
Lamar	357,529	316,740	16,656	1,344,423	1,340,182	1,323,045	4,007,650
Lanier	83,548	79,030	5,872	260,309	362,157	371,989	994,455
Laurens	1,072,399	952,697	36,234	10,923	6,616,396	6,510,996	13,138,315
Lee	514,642	487,734	16,607	2,308,743	2,358,607	2,290,642	6,957,991
Liberty	669,892	633,792	34,212	4,998,864	5,053,171	5,171,476	15,223,511
Lincoln	214,922	193,440	5,502	471,450	469,949	482,467	1,423,866
Long	120,727	114,422	8,088	321,319	304,807	324,566	950,692
Lowndes	1,964,310	1,841,173	68,973	16,145,878	16,233,896	16,025,981	48,405,755
Lumpkin	874,724	756,627	18,163	2,551,973	2,594,150	2,526,670	7,672,793
Macon	247,264	236,867	16,413	1,082,127	1,079,267	1,072,437	3,233,831
Madison	465,191	423,596	36,238	1,483,708	1,492,097	1,473,368	4,449,172
Marion	129,209	124,594	6,760	391,127	389,406	386,217	1,166,750
McDuffie	448,851	411,442	16,576	2,975,310	3,018,996	2,954,157	8,948,463
McIntosh	222,806	214,113	6,039	1,287,996	1,290,555	1,300,289	3,878,840
Meriwether	455,920	381,177	18,178	4,375	1,715,132	1,714,789	3,434,297
Miller	114,902	100,645	6,966	498,412	497,876	-	996,288
Mitchell	465,607	388,431	20,310	2,016,271	2,010,778	2,009,986	6,037,035
Monroe	572,471	527,606	486,485	752,223	3,929,094	3,876,233	8,557,550
Montgomery	145,016	129,736	7,750	476,390	488,841	376,278	1,341,509
Morgan	640,119	508,904	21,097	2,252,486	2,279,056	724,216	5,255,758
Murray	824,723	798,587	22,535	2,369,398	3,074,359	3,101,023	8,544,780

**TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2002**

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Muscogee	3,872,986	3,649,070	109,300	28,856,928	28,979,511	28,573,848	86,410,287
Newton	1,878,151	1,667,810	43,521	7,364,922	7,583,218	7,258,729	22,206,869
Oconee	941,743	846,994	21,187	3,378,911	3,396,311	3,361,465	10,136,687
Oglethorpe	338,842	310,501	11,658	614,509	620,133	610,896	1,845,538
Paulding	2,205,282	2,072,437	43,840	9,544,744	9,636,034	9,393,457	28,574,235
Peach	411,344	384,546	13,517	2,749,226	2,771,557	2,562,984	8,083,767
Pickens	886,752	836,963	22,419	-	3,265,499	3,197,576	6,463,075
Pierce	276,206	258,309	14,933	1,363,023	1,405,085	1,414,285	4,182,393
Pike	379,900	319,445	6,812	841,875	828,542	825,454	2,495,871
Polk	748,984	676,303	78,942	3,771,600	3,732,010	3,731,094	11,234,703
Pulaski	175,613	162,559	8,271	768,851	782,561	755,733	2,307,146
Putnam	753,561	709,370	101,893	3,002,034	3,066,730	2,990,848	9,059,611
Quitman	52,231	47,350	1,856	-	185,997	185,158	371,154
Rabun	784,064	751,472	190,978	2,498,722	2,527,326	2,455,116	7,481,163
Randolph	141,746	130,650	7,178	496,287	622,471	621,542	1,740,300
Richmond	3,992,436	3,730,288	136,422	31,421,513	31,520,767	31,156,969	94,099,250
Rockdale	2,060,443	1,931,890	62,326	14,552,421	7,015,888	9,870,282	31,438,591 (3)
Schley	75,619	69,060	2,905	755	244,827	261,817	507,399
Screven	312,792	290,202	16,655	1,084,068	1,077,599	1,103,769	3,265,435
Seminole	181,687	165,172	8,458	851,851	864,108	853,702	2,569,661
Spalding	1,405,686	1,271,367	34,979	1,606,960	7,723,052	7,643,632	16,973,645
Stephens	616,439	548,773	22,620	2,631,962	2,915,027	2,847,560	8,394,549
Stewart	137,679	129,025	6,200	154,198	276,178	274,493	704,868
Sumter	555,021	510,958	30,612	5,738	3,549,934	3,499,014	7,054,686
Talbot	175,393	151,009	8,821	509,556	501,679	494,307	1,505,541
Taliaferro	54,314	50,896	6,978	76,587	81,494	77,481	235,561
Tattnall	308,654	280,963	16,514	1,172,081	1,158,916	1,179,809	3,510,806
Taylor	178,961	158,211	11,458	648,530	642,634	656,346	1,947,511
Telfair	229,003	211,633	12,401	982,395	990,131	982,002	2,954,529
Terrell	214,865	176,385	8,352	822,605	823,809	814,697	2,461,110
Thomas	1,051,190	960,976	21,774	5,587,753	5,839,149	4,602	11,431,504
Tift	830,490	718,532	29,907	6,603,349	6,638,348	6,572,266	19,813,963
Toombs	410,244	369,463	21,828	3,488,629	3,520,496	3,450,506	10,459,632
Towns	437,319	421,314	7,666	1,477,581(3)	1,385,811	1,302,632	4,166,023 (4)
Treutlen	87,499	80,131	6,310	275,936	360,485	-	636,422

**TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2002**

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Troup	1,582,212	1,440,080	41,010	6,863,344	8,950,530	8,769,461	24,583,335
Turner	172,756	142,285	10,089	838,671	847,184	841,728	2,527,584
Twiggs	242,983	227,996	14,007	2,855	616,912	612,379	1,232,147
Union	668,264	614,748	10,537	2,508,479	2,517,927	2,490,853	7,517,259
Upson	471,452	430,852	18,829	2,735,720	2,788,982	793,860	6,318,563
Walker	1,176,381	1,096,093	28,562	4,648,222	4,671,545	4,593,744	13,913,510
Walton	1,708,575	1,595,162	53,430	4,864,822	6,563,612	6,330,894	17,759,327
Ware	505,211	474,629	58,109	4,997,233	5,051,810	5,016,738	15,065,781
Warren	123,697	116,304	10,802	444,849	442,750	437,327	1,324,927
Washington	512,109	483,696	31,570	2,896,635	2,935,448	-	5,832,083
Wayne	588,160	554,837	29,466	3,188,955	3,320,380	50,140	6,559,474
Webster	49,850	46,263	2,910	131,253	125,019	130,051	386,323
Wheeler	91,935	87,088	6,778	4,545	326,629	322,442	653,616
White	669,996	621,599	19,178	2,597,042	2,640,577	2,602,650	7,840,270
Whitfield	2,399,204	2,353,480	56,184	15,792,437	16,550,607	16,129,515	48,472,558
Wilcox	122,304	112,632	7,425	339,362	349,822	349,771	1,038,955
Wilkes	296,368	257,826	8,904	1,040,805	1,038,555	-	2,079,360
Wilkinson	297,072	285,311	18,375	1,310,552	1,304,996	1,295,774	3,911,323
Worth	488,003	394,505	16,266	1,467,070	1,454,440	1,441,553	4,363,062
STATE TOTAL	245,871,778	230,668,833	10,288,688	725,904,599	1,022,797,748	1,159,930,174	2,908,632,521

(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: 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 tax is paid to the seller by the purchaser in addition to the purchase price.

(2) \$82,088,477.47 in HOST for DeKalb County located in LOST Column.

(3) \$7,015,888.34 in HOST for Rockdale County located in LOST Column.

(4) \$1,465,570.59 in SPLOST Column represents \$12,010.31 in SPLOST and \$1,465,570.59 in 2nd LOST for Towns County.

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.

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

COUNTY	2001 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2002 County 1% Tax Distribution		2001 ADJ. GROSS INCOME REPORTED (GA Returns)		2002 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	825,172	1	187,329,633	1	24,162,885,886	1	36,609,211	1	227	29,282	44,366
DeKalb	674,035	4	91,065,989	4	12,401,709,909	4	19,818,213	4	135	18,399	29,402
Cobb	635,830	2	113,946,047	3	14,969,383,127	2	22,619,101	2	179	23,543	35,574
Gwinnett	624,742	3	119,056,330	2	13,478,155,927	3	21,817,542	3	191	21,574	34,922
Clayton	247,580	6	46,518,538	5	2,964,424,822	7	6,800,513	6	188	11,974	27,468
Chatham	232,517	5	44,680,268	6	3,529,030,147	5	7,211,693	5	192	15,178	31,016
Richmond	198,741	12	31,520,767	7	2,216,623,912	14	3,866,710	11	159	11,153	19,456
Muscogee	186,263	11	28,979,511	8	2,429,633,067	12	3,758,370	12	156	13,044	20,178
Bibb	153,955	13	27,687,172	9	2,358,127,975	13	3,688,730	13	180	15,317	23,960
Cherokee	151,552	7	21,848,789	11	3,415,174,277	6	4,828,849	8	144	22,535	31,863
Hall	147,113	9	22,153,235	10	2,574,565,771	10	4,040,319	10	151	17,501	27,464
Henry	130,419	10	19,287,743	13	2,616,610,843	9	4,128,965	9	148	20,063	31,659
Houston	113,281	19	15,620,704	20	1,635,963,826	18	2,223,413	23	138	14,442	19,627
Forsyth	109,183	8	19,769,194	12	2,934,155,743	8	5,395,273	7	181	26,874	49,415
Clarke	102,977	16	17,470,151	14	1,348,439,641	22	2,364,267	19	170	13,095	22,959
Dougherty	95,787	27	15,712,785	19	1,140,555,016	27	1,903,349	28	164	11,907	19,871
Douglas	95,680	15	17,457,815	15	1,658,356,415	17	2,872,920	15	182	17,332	30,026
Fayette	94,578	14	16,876,229	16	2,560,451,610	11	3,681,148	14	178	27,072	38,922
Coweta	94,072	17	13,952,029	23	1,718,138,229	16	2,775,897	16	148	18,264	29,508
Lowndes	92,324	26	16,233,896	18	1,095,301,711	28	1,910,146	27	176	11,864	20,690
Columbia	91,944	20	10,521,439	26	1,774,275,935	15	2,295,310	21	114	19,297	24,964
Carroll	91,548	25	12,812,543	25	1,423,410,767	21	1,986,125	26	140	15,548	21,695
Floyd	91,243	22	13,734,146	24	1,264,576,298	24	2,317,599	20	151	13,859	25,400
Paulding	88,798	24	9,636,034	28	1,557,429,117	19	2,116,277	24	109	17,539	23,832
Whitfield	85,759	18	16,550,607	17	1,463,492,963	20	2,409,664	18	193	17,065	28,098
Bartow	79,595	23	14,371,058	22	1,262,247,869	25	2,242,174	22	181	15,858	28,170
Rockdale	71,967	28	9,870,282	27	1,271,305,982	23	1,994,216	25	137	17,665	27,710
Glynn	68,384	21	15,580,533	21	1,160,377,495	26	2,534,471	17	228	16,969	37,062
Newton	67,143	29	7,583,218	32	1,071,787,206	29	1,711,331	29	113	15,963	25,488
Walton	64,420	32	6,563,612	37	1,049,033,522	30	1,648,592	30	102	16,284	25,591

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

COUNTY	2001 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2002 County 1% Tax Distribution		2001 ADJ. GROSS INCOME REPORTED (GA Returns)		2002 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	61,720	38	4,671,545	46	702,518,473	34	1,124,655	36	76	11,382	18,222
Liberty	61,272	49	5,053,171	43	407,103,984	52	668,004	58	82	6,644	10,902
Troup	59,553	30	8,950,530	29	807,114,379	31	1,481,090	32	150	13,553	24,870
Spalding	59,076	31	7,723,052	31	790,919,228	32	1,306,346	33	131	13,388	22,113
Bulloch	56,840	33	7,821,409	30	609,647,520	38	1,104,451	38	138	10,726	19,431
Catoosa	54,818	35	7,152,542	33	672,382,824	35	1,034,604	39	130	12,266	18,873
Barrow	48,516	36	6,037,769	38	712,327,375	33	1,115,090	37	124	14,682	22,984
Gordon	45,690	34	7,061,539	34	612,921,659	37	1,191,495	35	155	13,415	26,078
Laurens	45,315	39	6,616,396	36	570,634,300	42	988,931	42	146	12,593	21,823
Baldwin	44,712	47	5,356,883	42	500,770,571	43	597,751	66	120	11,200	13,369
Camden	44,459	44	6,014,591	39	410,633,805	50	809,804	51	135	9,236	18,215
Jackson	43,504	37	5,631,962	41	635,155,401	36	1,285,131	34	129	14,600	29,541
Thomas	42,870	40	5,839,149	40	581,025,719	41	982,750	43	136	13,553	22,924
Colquitt	42,413	53	4,295,660	48	422,076,800	49	604,836	64	101	9,952	14,261
Effingham	39,344	42	4,012,619	49	586,972,242	39	886,072	45	102	14,919	22,521
Polk	38,854	50	3,732,010	52	458,943,408	47	755,245	55	96	11,812	19,438
Tift	38,786	43	6,638,348	35	464,088,017	46	748,439	56	171	11,965	19,297
Coffee	37,894	51	4,874,107	45	406,218,974	53	664,942	59	129	10,720	17,547
Murray	37,773	52	3,074,359	60	408,702,673	51	821,122	49	81	10,820	21,738
Habersham	37,164	41	4,655,854	47	483,984,097	44	1,009,377	41	125	13,023	27,160
Ware	35,508	55	5,051,810	44	380,306,332	55	532,738	73	142	10,710	15,003
Sumter	33,240	58	3,549,934	54	367,319,515	58	541,570	72	107	11,051	16,293
Decatur	28,159	57	3,806,023	51	281,843,237	70	618,620	63	135	10,009	21,969
Upson	27,795	69	2,788,982	68	310,036,576	63	449,681	80	100	11,154	16,178
Wayne	26,897	61	3,320,380	57	283,594,217	68	584,303	67	123	10,544	21,724
Oconee	26,778	45	3,396,311	56	582,344,135	40	868,181	46	127	21,747	32,421
Lee	26,745	68	2,358,607	79	393,562,407	54	504,341	78	88	14,715	18,857
Toombs	26,220	71	3,520,496	55	281,921,661	69	391,291	92	134	10,752	14,923
McDuffie	26,154	77	3,018,996	62	256,352,364	76	428,018	85	115	9,802	16,365
Haralson	26,129	73	2,278,629	82	324,335,818	61	515,156	76	87	12,413	19,716



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

COUNTY	2001 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2001 County 1% Tax Distribution		2000 ADJ. GROSS INCOME REPORTED (GA Returns)		2002 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
Chattooga	25,881	85	2,160,656	84	265,463,417	74	449,297	81	83	10,257	17,360
Stephens	25,542	63	2,915,027	66	306,318,755	64	571,393	68	114	11,993	22,371
Pickens	24,534	48	3,265,499	59	478,662,105	45	859,382	47	133	19,510	35,028
Gilmer	24,408	59	3,002,499	63	285,888,658	67	747,480	57	123	11,713	30,624
Harris	24,353	64	1,799,182	93	447,602,350	48	646,403	60	74	18,380	26,543
Bryan	24,331	65	2,344,237	80	368,452,589	57	597,891	65	96	15,143	24,573
Mitchell	24,043	90	2,010,778	87	214,651,553	89	408,741	88	84	8,928	17,000
Jones	23,998	78	1,885,469	91	358,081,233	59	508,796	77	79	14,921	21,202
Peach	23,956	76	2,771,557	69	320,757,700	62	398,063	91	116	13,389	16,616
Grady	23,807	87	2,128,500	85	250,628,525	78	442,394	82	89	10,528	18,583
Hart	23,084	67	2,207,712	83	271,678,515	73	807,542	52	96	11,769	34,983
Burke	22,668	62	2,459,970	77	227,075,183	85	1,516,935	31	109	10,017	66,920
Meriwether	22,494	91	1,715,132	96	246,169,141	82	399,355	89	76	10,944	17,754
Tattnall	22,479	104	1,158,916	109	168,603,408	101	297,477	101	52	7,500	13,234
Crisp	22,133	83	3,268,735	58	219,324,188	87	373,501	93	148	9,909	16,875
Monroe	22,083	46	3,929,094	50	374,329,704	56	1,014,091	40	178	16,951	45,922
Emanuel	22,011	93	2,045,908	86	208,868,623	91	363,925	94	93	9,489	16,534
Worth	22,003	92	1,454,440	101	249,413,648	79	410,771	87	66	11,335	18,669
Lumpkin	21,976	60	2,594,150	72	293,693,987	66	774,790	54	118	13,364	35,256
Macon	21,372	115	1,079,267	110	106,715,548	123	253,280	112	50	4,993	11,851
Washington	21,055	75	2,935,448	65	246,724,968	81	515,266	75	139	11,718	24,472
White	20,948	66	2,640,577	71	279,696,427	71	640,777	61	126	13,352	30,589
Franklin	20,687	72	2,991,792	64	244,653,535	83	552,413	70	145	11,826	26,703
Elbert	20,596	89	2,003,990	88	229,503,333	84	416,282	86	97	11,143	20,212
Butts	20,437	81	2,524,739	75	262,611,723	75	439,683	83	124	12,850	21,514
Fannin	20,360	80	2,583,789	73	223,759,309	86	548,365	71	127	10,990	26,933
Putnam	19,180	56	3,066,730	61	277,163,373	72	811,263	50	160	14,451	42,297
Dodge	19,099	98	1,622,954	98	182,633,665	97	290,618	104	85	9,562	15,216
Union	17,797	79	2,517,927	76	208,921,672	90	625,285	62	141	11,739	35,134
Appling	17,514	86	2,438,757	78	180,821,222	98	568,332	69	139	10,324	32,450

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

COUNTY	2001 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2002 County 1% Tax Distribution		2001 ADJ. GROSS INCOME REPORTED (GA Returns)		2002 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	17,406	96	1,989,585	89	175,474,657	100	288,283	106	114	10,081	16,562
Jefferson	17,137	94	1,704,407	97	186,845,678	96	359,972	95	99	10,903	21,006
Dawson	16,910	54	3,616,067	53	304,528,556	65	830,849	48	214	18,009	49,134
Brooks	16,451	113	943,191	119	128,885,626	110	264,133	110	57	7,835	16,056
Lamar	16,245	97	1,340,182	104	190,503,682	95	333,396	96	82	11,727	20,523
Berrien	16,163	109	1,314,707	105	164,294,289	102	243,888	113	81	10,165	15,089
Cook	15,988	99	1,741,564	95	153,200,766	105	294,358	102	109	9,582	18,411
Morgan	15,951	82	2,279,056	81	247,399,100	80	530,001	74	143	15,510	33,227
Pierce	15,766	103	1,405,085	102	178,051,899	99	273,242	108	89	11,293	17,331
Dade	15,415	100	1,825,609	92	161,113,200	103	260,035	111	118	10,452	16,869
Rabun	15,337	70	2,527,326	74	193,534,322	94	942,450	44	165	12,619	61,449
Chattahoochee	15,276	154	272,121	152	26,690,458	155	47,276	159	18	1,747	3,095
Screven	15,153	107	1,077,599	111	147,889,039	106	306,857	99	71	9,760	20,251
Brantley	14,870	117	958,499	118	140,528,434	109	197,356	121	64	9,450	13,272
Banks	14,849	88	2,706,445	70	198,413,057	92	398,094	90	182	13,362	26,809
Greene	14,765	74	1,974,251	90	255,371,403	77	778,460	53	134	17,296	52,723
Marion	14,132	143	389,406	143	57,691,036	146	131,354	140	28	4,082	9,295
Pike	14,048	102	828,542	123	218,901,449	88	326,257	97	59	15,582	23,224
Oglethorpe	12,909	111	620,133	130	154,741,531	104	322,159	98	48	11,987	24,956
Jeff Davis	12,791	108	1,746,347	94	142,796,421	108	234,598	115	137	11,164	18,341
Crawford	12,480	122	519,553	133	113,815,998	116	211,717	119	42	9,120	16,965
Early	12,286	105	1,484,997	100	121,113,100	111	292,206	103	121	9,858	23,784
Jasper	11,820	106	985,943	116	196,976,241	93	284,625	107	83	16,665	24,080
Telfair	11,815	120	990,131	115	97,483,309	127	224,034	116	84	8,251	18,962
Bleckley	11,715	114	995,042	114	147,310,563	107	184,932	123	85	12,575	15,786
Dooly	11,573	116	976,245	117	121,005,829	112	220,573	117	84	10,456	19,059
Heard	11,220	95	2,909,520	67	113,492,230	117	289,307	105	259	10,115	25,785
Madison	11,091	84	1,492,097	99	330,562,943	60	459,834	79	135	29,805	41,460
Terrell	10,938	123	823,809	124	110,743,033	120	184,737	124	75	10,125	16,889
Evans	10,780	119	1,251,486	108	112,691,341	118	177,143	126	116	10,454	16,433

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

COUNTY	2001 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2002 County 1% Tax Distribution		2001 ADJ. GROSS INCOME REPORTED (GA Returns)		2002 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	10,689	112	1,038,555	112	119,393,227	113	266,730	109	97	11,170	24,954
Twiggs	10,568	121	616,912	131	114,118,546	115	242,003	114	58	10,798	22,900
Long	10,447	146	304,807	149	59,327,538	145	122,510	143	29	5,679	11,727
Charlton	10,413	128	818,773	125	83,372,217	131	187,060	122	79	8,007	17,964
Wilkinson	10,337	110	1,304,996	106	114,902,854	114	303,686	100	126	11,116	29,379
Bacon	10,100	125	940,472	120	104,673,979	126	169,375	130	93	10,364	16,770
Hancock	10,029	133	448,886	141	81,597,990	133	181,649	125	45	8,136	18,112
Irwin	9,951	130	511,228	135	110,738,102	121	165,975	131	51	11,128	16,679
Turner	9,618	131	847,184	122	81,724,458	132	152,374	133	88	8,497	15,843
Towns	9,617	101	1,385,811	103	110,821,152	119	428,980	84	144	11,523	44,606
Pulaski	9,610	126	782,561	126	107,605,849	122	170,830	128	81	11,197	17,776
Candler	9,510	124	1,028,872	113	106,093,395	124	150,150	135	108	11,156	15,789
Seminole	9,321	127	864,108	121	92,126,626	129	173,630	127	93	9,884	18,628
Taylor	8,780	129	642,634	128	95,984,314	128	169,669	129	73	10,932	19,324
Wilcox	8,652	144	349,822	147	64,818,278	139	120,057	144	40	7,492	13,876
Jenkins	8,628	138	575,098	132	72,484,471	137	124,705	142	67	8,401	14,454
Johnson	8,594	139	457,379	140	73,626,503	136	131,781	139	53	8,567	15,334
Lincoln	8,434	132	469,949	139	91,568,544	130	198,942	120	56	10,857	23,588
Montgomery	8,384	137	488,841	138	75,341,112	135	137,486	137	58	8,986	16,399
Randolph	7,610	136	622,471	129	63,401,687	142	137,828	136	82	8,331	18,111
Atkinson	7,609	141	514,125	134	59,941,548	144	101,505	147	68	7,878	13,340
McIntosh	7,184	118	1,290,555	107	105,394,693	125	220,152	118	180	14,671	30,645
Lanier	7,148	145	362,157	144	65,720,949	138	84,902	151	51	9,194	11,878
Clinch	6,880	134	731,533	127	64,005,741	141	151,857	134	106	9,303	22,072
Treutlen	6,795	149	360,485	145	55,480,945	147	86,441	150	53	8,165	12,721
Talbot	6,648	135	501,679	136	77,583,882	134	159,830	132	75	11,670	24,042
Miller	6,440	140	497,876	137	64,754,019	140	107,611	145	77	10,055	16,710
Calhoun	6,324	148	352,497	146	50,183,147	148	104,410	146	56	7,935	16,510
Warren	6,302	142	442,750	142	62,046,438	143	127,106	141	70	9,846	20,169
Wheeler	6,200	150	326,629	148	43,393,971	149	93,866	149	53	6,999	15,140

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

COUNTY	2001 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2002 County 1% Tax Distribution		2001 ADJ. GROSS INCOME REPORTED (GA Returns)		2002 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	5,146	147	276,178	151	43,241,721	150	135,225	138	54	8,403	26,278
Baker	4,109	151	225,208	154	35,016,570	152	95,896	148	55	8,522	23,338
Schley	3,903	153	244,827	153	40,431,099	151	71,965	153	63	10,359	18,438
Echols	3,855	155	106,641	158	23,308,470	156	80,606	152	28	6,046	20,909
Clay	3,396	152	284,619	150	27,544,784	153	62,203	154	84	8,111	18,317
Quitman	2,633	157	185,997	155	19,670,913	158	49,206	157	71	7,471	18,688
Glascocock	2,563	156	164,854	156	27,335,628	154	55,934	156	64	10,665	21,824
Webster	2,327	158	125,019	157	22,120,674	157	49,173	158	54	9,506	21,131
Taliaferro	2,014	159	81,494	159	15,591,311	159	57,874	155	40	7,741	28,736
Other					5,807,054,170						
<b>TOTAL</b>	<b><u>8,405,677</u></b>		<b><u>1,289,480,819</u></b>		<b><u>150,635,841,481</u></b>		<b><u>240,957,521</u></b>		<b><u>153</u></b>	<b><u>17,921</u></b>	<b><u>28,666</u></b>

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER PER 2001 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 - 2001 Tax Year Returns**

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE
<b>DOMESTIC CORPORATIONS</b>				
\$1 - \$5,000	4,463	3.31%	\$8,186,745	0.18%
\$5,000 - \$10,000	1,811	1.34%	\$13,316,427	0.29%
\$10,000 - \$25,000	2,872	2.13%	\$47,685,159	1.05%
\$25,000 - \$50,000	2,382	1.76%	\$86,678,325	1.92%
\$50,000 - \$100,000	1,793	1.33%	\$125,797,355	2.78%
\$100,000 - \$250,000	1,065	0.79%	\$162,731,011	3.60%
\$250,000 - \$500,000	418	0.31%	\$145,960,265	3.23%
\$500,000 - \$1,000,000	290	0.21%	\$205,970,662	4.55%
Over 1,000,000	365	0.27%	\$3,725,703,490	82.39%
NONE (NO TAXABLE INCOME)	119,563	88.55%		0.00%
<b>Total</b>	<b>135,022</b>	<b>100.00%</b>	<b>\$4,522,029,440</b>	<b>100.00%</b>
<b>FOREIGN CORPORATIONS</b>				
\$1 - \$5,000	2,056	6.96%	\$3,382,850	0.08%
\$5,000 - \$10,000	672	2.28%	\$4,956,744	0.11%
\$10,000 - \$25,000	1,070	3.62%	\$17,775,279	0.40%
\$25,000 - \$50,000	869	2.94%	\$31,324,447	0.71%
\$50,000 - \$100,000	840	2.85%	\$60,641,736	1.38%
\$100,000 - \$250,000	997	3.38%	\$161,599,940	3.66%
\$250,000 - \$500,000	569	1.93%	\$200,956,507	4.56%
\$500,000 - \$1,000,000	473	1.60%	\$332,184,118	7.53%
Over 1,000,000	719	2.44%	\$3,597,449,078	81.57%
NONE (NO TAXABLE INCOME)	21,256	72.00%		0.00%
<b>Total</b>	<b>29,521</b>	<b>100.00%</b>	<b>\$4,410,270,699</b>	<b>100.00%</b>
<b>ALL CORPORATIONS</b>				
\$1 - \$5,000	6,519	3.96%	\$11,569,595	0.13%
\$5,000 - \$10,000	2,483	1.51%	\$18,273,171	0.20%
\$10,000 - \$25,000	3,942	2.40%	\$65,460,438	0.73%
\$25,000 - \$50,000	3,251	1.98%	\$118,002,772	1.32%
\$50,000 - \$100,000	2,633	1.60%	\$186,439,091	2.09%
\$100,000 - \$250,000	2,062	1.25%	\$324,330,951	3.63%
\$250,000 - \$500,000	987	0.60%	\$346,916,772	3.88%
\$500,000 - \$1,000,000	763	0.46%	\$538,154,780	6.02%
Over 1,000,000	1,084	0.66%	\$7,323,152,568	81.99%
NONE (NO TAXABLE INCOME)	140,819	85.58%		0.00%
<b>Total</b>	<b>164,543</b>	<b>100.00%</b>	<b>\$8,932,300,139</b>	<b>100.00%</b>

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

**Selected Tax Data by Type and/or County**

**TABLE 16 - 2002 Millage Rates by County - Alphabetically Listed**

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	25.40	Evans	17.62	Newton	30.42
Atkinson	32.17	Fannin	18.92	Oconee	24.78
Bacon	25.17	Fayette	31.47	Oglethorpe	16.39
Baker	30.29	Floyd	28.59	Paulding	25.57
Baldwin	31.17	Forsyth	21.96	Peach	32.00
Banks	19.34	Franklin	19.86	Pickens	21.04
Barrow	25.90	Fulton	36.05	Pierce	22.18
Bartow	25.92	Gilmer	19.27	Pike	22.43
Ben Hill	29.97	Glascocok	30.14	Polk	22.46
Berrien	25.50	Glynn	23.35	Pulaski	24.07
Bibb	38.00	Gordon	19.97	Putnam	19.82
Bleckley	22.25	Grady	22.22	Quitman	27.52
Brantley	33.37	Greene	19.58	Rabun	18.04
Brooks	27.15	Gwinnett	31.62	Randolph	27.71
Bryan	25.14	Habersham	18.90	Richmond	36.92
Bulloch	18.84	Hall	24.97	Rockdale	34.56
Burke	20.89	Hancock	49.89	Schley	27.10
Butts	35.24	Haralson	23.39	Screven	21.00
Calhoun	28.02	Harris	24.46	Seminole	29.50
Camden	32.65	Hart	17.66	Spalding	33.55
Candler	32.37	Heard	24.67	Stephens	24.80
Carroll	24.33	Henry	34.95	Stewart	19.95
Catoosa	19.02	Houston	21.70	Sumter	26.37
Charlton	37.17	Irwin	30.53	Talbot	30.63
Chatham	32.39	Jackson	27.25	Taliaferro	28.59
Chattahoochee	19.46	Jasper	31.60	Tattnall	24.67
Chattooga	18.76	Jeff Davis	20.39	Taylor	20.44
Cherokee	27.32	Jefferson	25.57	Telfair	21.34
Clarke	32.45	Jenkins	28.87	Terrell	25.83
Clay	30.30	Johnson	26.90	Thomas	21.50
Clayton	23.80	Jones	21.56	Tift	25.28
Clinch	32.13	Lamar	22.69	Toombs	20.48
Cobb	26.97	Lanier	26.89	Towns	10.50
Coffee	23.81	Laurens	19.78	Treutlen	22.00
Colquitt	22.96	Lee	29.50	Troup	26.61
Columbia	24.88	Liberty	32.62	Turner	29.11
Cook	22.22	Lincoln	31.38	Twiggs	31.13
Coweta	23.92	Long	33.34	Union	13.58
Crawford	27.06	Lowndes	22.32	Upson	29.08
Crisp	33.80	Lumpkin	20.73	Walker	18.85
Dade	19.64	Macon	29.30	Walton	27.98
Dawson	22.29	Madison	27.25	Ware	32.49
Decatur	20.93	Marion	21.50	Warren	26.28
DeKalb	37.56	McDuffie	22.30	Washington	25.99
Dodge	20.25	McIntosh	27.69	Wayne	27.34
Dooly	31.00	Meriwether	24.62	Webster	32.67
Dougherty	39.01	Miller	31.76	Wheeler	26.12
Douglas	27.25	Mitchell	26.35	White	21.67
Early	27.29	Monroe	21.08	Whitfield	25.06
Echols	29.63	Montgomery	21.35	Wilcox	28.11
Effingham	26.08	Morgan	27.25	Wilkes	24.27
Elbert	24.62	Murray	17.57	Wilkinson	25.16
Emanuel	20.86	Muscogee	40.00	Worth	25.00

**Selected Tax Data by Type and/or County**

**TABLE 17 - 2002 Millage Rates by County - Numerically Listed**

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	10.50	Colquitt	22.96	Randolph	27.71
Union	13.58	Glynn	23.35	Walton	27.98
Oglethorpe	16.39	Haralson	23.39	Calhoun	28.02
Murray	17.57	Clayton	23.80	Wilcox	28.11
Evans	17.62	Coffee	23.81	Floyd	28.59
Hart	17.66	Coweta	23.92	Taliaferro	28.59
Rabun	18.04	Pulaski	24.07	Jenkins	28.87
Chattooga	18.76	Wilkes	24.27	Upson	29.08
Bulloch	18.84	Carroll	24.33	Turner	29.11
Walker	18.85	Harris	24.46	Macon	29.30
Habersham	18.90	Elbert	24.62	Lee	29.50
Fannin	18.92	Meriwether	24.62	Seminole	29.50
Catoosa	19.02	Heard	24.67	Echols	29.63
Gilmer	19.27	Tattnall	24.67	Ben Hill	29.97
Banks	19.34	Oconee	24.78	Glascok	30.14
Chattahoochee	19.46	Stephens	24.80	Baker	30.29
Greene	19.58	Columbia	24.88	Clay	30.30
Dade	19.64	Hall	24.97	Newton	30.42
Laurens	19.78	Worth	25.00	Irwin	30.53
Putnam	19.82	Whitfield	25.06	Talbot	30.63
Franklin	19.86	Bryan	25.14	Dooly	31.00
Stewart	19.95	Wilkinson	25.16	Twiggs	31.13
Gordon	19.97	Bacon	25.17	Baldwin	31.17
Dodge	20.25	Tift	25.28	Lincoln	31.38
Jeff Davis	20.39	Appling	25.40	Fayette	31.47
Taylor	20.44	Berrien	25.50	Jasper	31.60
Toombs	20.48	Jefferson	25.57	Gwinnett	31.62
Lumpkin	20.73	Paulding	25.57	Miller	31.76
Emanuel	20.86	Terrell	25.83	Peach	32.00
Burke	20.89	Barrow	25.90	Clinch	32.13
Decatur	20.93	Bartow	25.92	Atkinson	32.17
Screven	21.00	Washington	25.99	Candler	32.37
Pickens	21.04	Effingham	26.08	Chatham	32.39
Monroe	21.08	Wheeler	26.12	Clarke	32.45
Telfair	21.34	Warren	26.28	Ware	32.49
Montgomery	21.35	Mitchell	26.35	Liberty	32.62
Marion	21.50	Sumter	26.37	Camden	32.65
Thomas	21.50	Troup	26.61	Webster	32.67
Jones	21.56	Lanier	26.89	Long	33.34
White	21.67	Johnson	26.90	Brantley	33.37
Houston	21.70	Cobb	26.97	Spalding	33.55
Forsyth	21.96	Crawford	27.06	Crisp	33.80
Treutlen	22.00	Schley	27.10	Rockdale	34.56
Pierce	22.18	Brooks	27.15	Henry	34.95
Cook	22.22	Douglas	27.25	Butts	35.24
Grady	22.22	Jackson	27.25	Fulton	36.05
Bleckley	22.25	Madison	27.25	Richmond	36.92
Dawson	22.29	Morgan	27.25	Charlton	37.17
McDuffie	22.30	Early	27.29	DeKalb	37.56
Lowndes	22.32	Cherokee	27.32	Bibb	38.00
Pike	22.43	Wayne	27.34	Dougherty	39.01
Polk	22.46	Quitman	27.52	Muscogee	40.00
Lamar	22.69	McIntosh	27.69	Hancock	49.89

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