

Georgia

Department of Revenue



2004

STATISTICAL REPORT

Bart L. Graham
Commissioner



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

February 21, 2005

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, 2004. Net collections for the past fiscal year totaled \$13,670,638,115.78, an increase of \$894,032,393.57 or 7.0% more than fiscal year 2003. This increase provides further evidence of Georgia's economic recovery and highlights the department's modernization efforts.

These accomplishments are directly attributable to the department's commitment to administering Georgia tax law in a fair and equitable manner and the cooperation and support we receive from the executive and legislative branches. We look forward to the opportunity to be of service to you, and all Georgians.

Respectfully submitted,



Bart L. Graham

FORWARD

At the Georgia Department of Revenue, we strive to enhance a government agency that fairly and equitably administers Georgia’s tax laws in an efficient manner. The Department consistently focuses on providing quality service to its customers through a highly motivated and well-trained work force, which is effectively organized utilizing advanced 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 \$18.8 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 \$3.4 billion annually in sales tax revenues to counties and municipalities; and manages unclaimed property. All figures are unaudited unless otherwise noted.

The following is a list of the taxes collected by the Department and a brief history of each.

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. A corporate net worth tax is administered in conjunction with the income tax program. Pages 1, 7, 8 and 38 indicate collections from corporation income tax and net worth tax.

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

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 for 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 plus all necessary licenses from the city or county where the licensee's place of business is located. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

Motor 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 1950s. 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 was replaced with the 4% Prepaid State Tax and is collected by the licensed distributor when sales are made to a non-licensed distributor/reseller. In addition, the 4% Prepaid State Tax rate was converted to a cents per gallon basis based on the average selling price for each fuel type. The prepaid State Tax rates are calculated every six months and become effective January 1 and July 1 of each year. Motor fuel taxes are presented on Pages 1, 7, 8, and 18.

Property Tax

The ad valorem or 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. Although county and city tax officials administer the tax, 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 and 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

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2003 was approximately 25.88 mills; the amount collected for the State in each county is $\frac{1}{4}$ of one mill. Pages 1, 8, 22, and 23 indicate collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

The Local Government Services Division prepares values for all properties of public utilities and the flight equipment of airlines. To arrive at the value 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.

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.

Since 1982, the Georgia Department of Revenue has been responsible for the daily administration of the Unclaimed Property Program for the State of Georgia. Previously, this program began in 1973 when the Georgia General Assembly enacted the 1954 Disposition of Unclaimed Property Act. The program was originally administered by the Department of Banking and Finance. Additionally, the General Assembly adopted the modified version of the 1981 Uniform Act in 1990.

The abandoned property laws provide for the presumption of abandonment for property or funds. The state serves as custodian for unclaimed property and protects the rights of the owners in their absence. Typical property types include unclaimed wages, bank accounts, matured insurance policies, stocks, mutual funds, and various other unclaimed debts due an owner.

In a typical year the Unclaimed Property Program interacts with over 5,000 holders, adds over 100,000 owner properties from annual holder reports to the Unclaimed Property database, and handles over 10,000 claim requests from current and prior Georgia residents. The Unclaimed Property Program receives over \$50 million in abandoned property on an annual basis. Funds are held perpetually for owners or their rightful heirs. The Program maintains an interactive web site with current information regarding property and reporting requirements, and provides a regularly updated database which citizens can use to search for property and file a claim request online.

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 implement 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.

In addition to the state tax rate, local sales taxes could make the total sales tax rate five to seven percent of the purchase price or rental charge of tangible personal property sold or rented in Georgia. In the past fiscal year, the Revenue Department distributed the following to local taxing authorities:

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- more than \$280 million for the operation of the Metropolitan Atlanta Rapid Transit Authority (MARTA);
- more than \$976 million for the 1% Local Option Sales Tax to counties and municipal governments
- more than \$844 million for the 1% Special Purpose Tax to county governments
- more than \$97 million for the 1% Homestead Local Option Sales Tax for DeKalb and Rockdale counties;
- more than \$1.1 billion for Education Local Option Sales Tax to county and independent school systems; and
- more than \$1.5 million for Other Local Option Sales Tax to Towns County.

Sales and Use Tax is shown by:

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

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 previously there had been none. 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.

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 list each county based upon a per capita amount so an alternate method of comparison can be made.

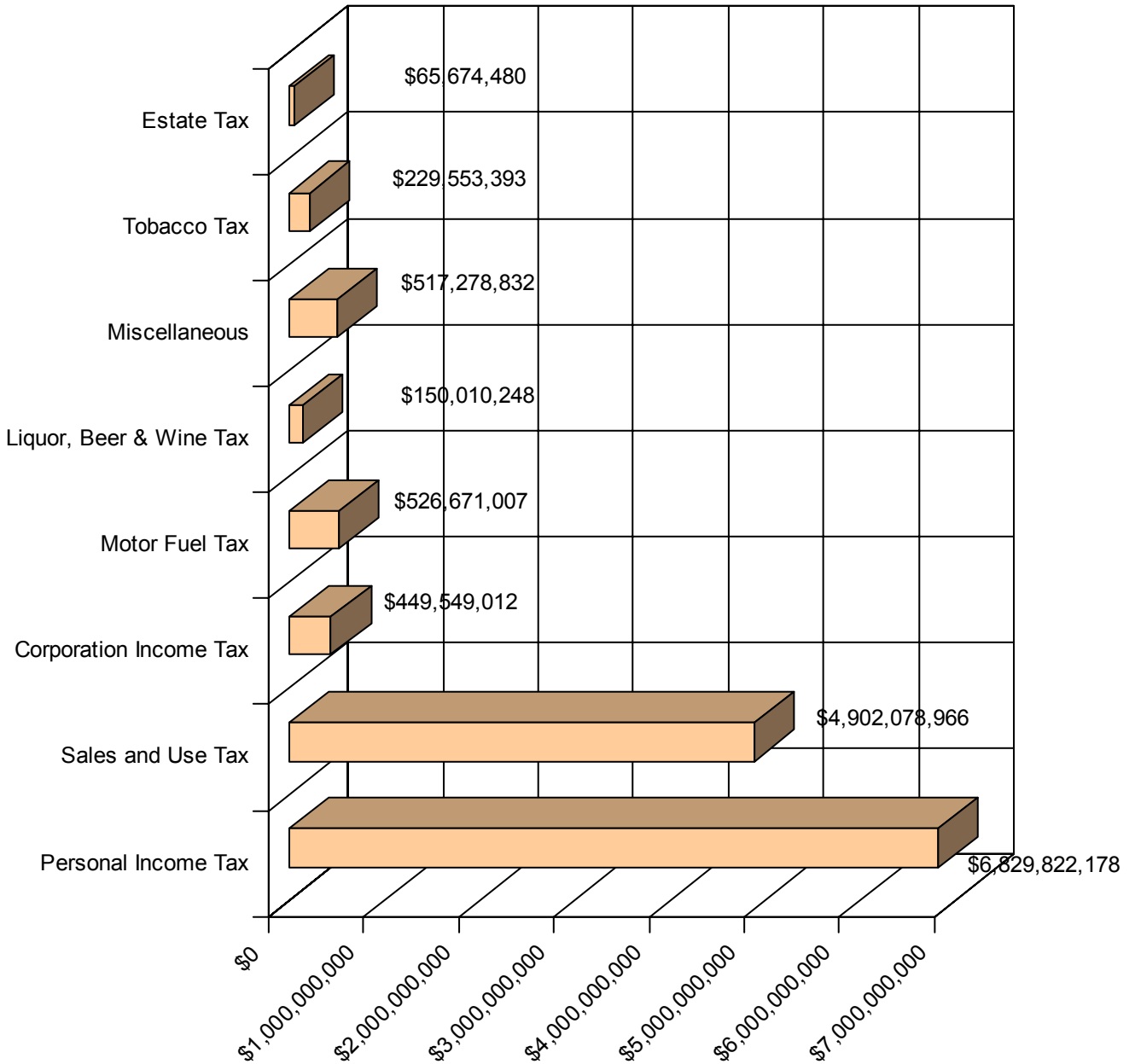
Tables 16 and 17, on pages 39 and 40 list the property tax millage rates by county in an alphabetic and numeric series. The alphabetic Table 16 gives the reader a quick access to a given county's millage rate, while Table 17 gives the reader a method of comparing a given millage rate numerically with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

Report Prepared By: Derwent K. Langley, Statistical Research Officer

CONTENTS

	Page
PART I – Organization of the Revenue Department	
Where the Revenue Department Tax Dollar came from	1
Directory of the Department of Revenue	2
Georgia Department of Revenue Organization Chart	3
Organization of the Department of Revenue	4
PART II – State Revenue Collections and Trends	
Revenue Highlights for the Fiscal Year Ended June 30, 2004	5
Net Collections by Georgia Department of Revenue for Fiscal Years ended in 1939 to 2004 -Table H-1	6
Monthly Revenue Department Collections	6
Charges in Major State Tax Revenue, Dollars and Percent - Chart 1	7
Net Revenue Collections by Kind of Tax, for Fiscal Years Ended in 2002, 2003 and 2004 - Table H-2	8
Georgia Total State Tax Revenue by Major Source, Ten-Year Trend - Chart 2	9
Georgia Total State Tax Revenue by Major Source, Ten-Year Trend - Table H-3	10
Personal Income and State Income Tax Receipts Comparison - Table H-4	10
PART III – Georgia Comparisons of Region and Nation	
Per Capita Personal Income as a Percent of U.S. Average - Chart 3	11
Per Capita Personal Income Percent Increase Comparisons by Period - Chart 4	11
Georgia, Southeast Total Personal Income as a Percent of the U.S. - Chart 5	12
Total Personal Income Percent Increase Comparison by Period - Chart 6	12
Per Capita Amounts of Selected Financial Items For State and Local Governments - Chart 7	13
Relation of Selected State and Local Financial Items To \$1,000 Personal Income - Chart 8	14
PART IV – Selected Tax Data by Type and/or County	
Sales and Use Tax Revenue by Business Group, FYE June 30, 2004 -Table 1	15
Sales and Use Tax Collections by Month, Calendar Years 2001, 2002 and 2003 -Table 2	16
Growth Trend of Personal Income Tax - Table 3	17
Motor Fuels and Motor Carriers, Detailed Data for FYE 2004 - Table 4	18
Personal Income Tax Returns by Income Class - 2002 Income -Table 5	19
Excise Taxes and Fees in Detail for FYE 2004 - Table 6	20
Growth in Sales Tax Distributions for Fiscal Years 2002, 2003 and 2004 - Table 7	21
Electronic Filing Results for Fiscal Year 2004 - Table 8	21
Taxable Values of General Property and Utilities - Table 9	22
Net Property Tax Collections by Category for FYE 2003 - Table 10	22
Taxable Value of General Property and Public Utilities by Class of Property 2003 and 2004 - Table 11	23
2002 Personal Income Tax Data by County - Table 12	24
Selected Tax Statistics by County - Table 13	27
Three Economic Indicators by County with Rankings and Per Capita Amounts - Table 14	32
Corporation Income Tax Returns by Income Class 2002 Tax Year Returns - Table 15	38
2003 Millage Rates by County - Alphabetically Listed - Table 16	39
2003 Millage Rates by County - Numerically Listed - Table 17	40
Index	41

**Sources of Revenue Tax Dollars for Fiscal Year
Ending June 30, 2004: \$13,670,638,115.78 (unaudited)**



ORGANIZATION

DIRECTORY

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

ADMINISTRATIVE OFFICES

Commissioner, Ste 15300, Phone 2100
Deputy Commissioner, Ste 15300, Phone 2100
Taxpayer Advocate, Ste 15300, Phone 2100
Budget Director, Ste 2335, Phone 2109
Budget Officer, Ste 2335, Phone 2108
Central Accounting, Ste 17200, Phone 2222
Electronic Funds Transfer, Ste 17235, Phone 2220
Hearing Officer, Ste 15116, Phone 2210
Internal Audit, Ste 4250, Phone 2247
Special Investigations, Ste 11216, Phone 2180
Personnel, Ste 2225, Phone 2140
Payroll, Ste 2225, Phone 2140
Facilities Director, Ste 11216, Phone 6092
Public Information, Ste 15114, Phone 2106
Tax Law & Policy, Ste 15311, Phone 6649
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
Regulatory 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
PCA Unit, Ste 9200, Phone 6700
Special Collections, Ste 16100, Phone 6354
Special Collections Program Unit, Ste 18111, Phone 6400
Special Procedures Section, Ste 16100, Phone 6344
Taxpayer Assistance, 2 MLK Ave, West Tower, Ste 322, Phone (404) 656-4071
Bankruptcy Section, Tradeport, 4245 International Pkwy,
Hapeville/30354-3903
Phone (404) 968-0410

Regional Offices

ALBANY – 1105-D W. Broad Ave./ 31702
Bennie Butler, Mgr. P.O. Box 1357 - 31702-1357; (229) 430-4241
ATHENS - 190 Ben Burton Circle, (Bogart, GA)/30622-1790
Kerry Herndon, Mgr. P.O. Box 1843/30603-1843; (706) 542-6058
ATLANTA SOUTH METRO – 4245 International Pkwy., Ste B,
Hapeville/ 30354-3903
Christy Bowens, Mgr. P.O. Box 16749/30321/0749 (404) 968-0480

AUGUSTA - 1054 Claussen Rd., Suite 310/30907-0312
John R. Coleman, Mgr. P.O. Box 211708/30917-1708; (706) 737-1870
COLUMBUS - 1501 13th Street, Ste A/31901-2344
Peggy Watson, Mgr. P.O. Box 1698/31902-1698; (706) 649-7451
DOUGLAS – North Point Plaza, Suite I, 1214 N. Peterson/31533-0341
Vacant, 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/31211-3120
Scott Purvis, Mgr. P.O. Box 4368/31208-4368; (478) 751-6055
NORTHEAST METRO – 1800 Century Blvd, NE, Ste 2206/30345
Jerry S. Sewell, Mgr. (404) 417-6605
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

INFORMATION SYSTEMS

Assistant Commissioner for Technology, Ste 6305, Phone 6004

PROCESSING CENTER

Tradeport, 1200 Tradeport Blvd., Atlanta/30354-1200
Lannie Greene, Director, Ste 1039, Phone 404-362-6401
Caren Gibson, Assistant Director, Ste 1040, Phone 404-675-6252

LOCAL GOVERNMENT SERVICES DIVISION

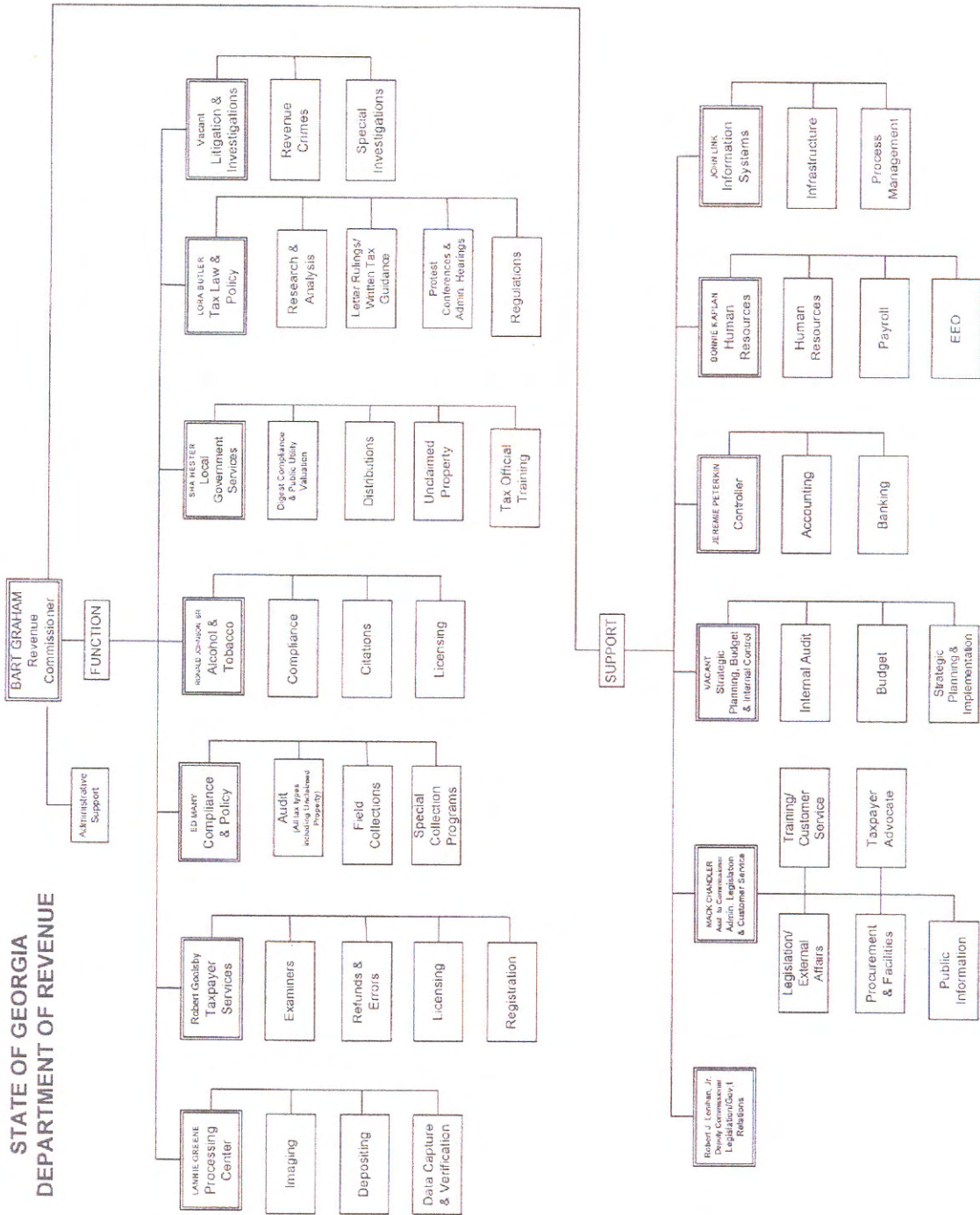
4245 International Pkwy, Suite A, Hapeville/30354-3918
Director, Phone 404-968-0710
Real & Personal Property Tax, Phone 404-968-0707
Intangible Recording Tax, Phone 404-968-0707
Real Estate Transfer Tax, Phone 404-968-0707
Motor Vehicle Assessments, Phone 404-968-0707
Unclaimed Property, Phone 404-968-0490
Public Utility, Phone 404-968-0707
Sales Tax Distribution, Phone 404-675-1547
Homeowner Tax Relief Grant, Phone 404-968-0707
Tax Official Training, Phone 404-968-0707

TAXPAYER SERVICES DIVISION

Director, Ste 7100, Phone 2400
Corporation Audit, Ste 10300, Phone 2427
Individual Operations, Ste 7200, Phone 2300
Motor Fuel Assistant Director, Ste 9227, Phone 6706
Motor Fuel Distributor Section, Ste 9227, Phone 6704
Motor Carrier Section, Ste 9227, Phone 6707
Refund Inquiry, Ste 3100, Phone 4470
Registration Forms, Ste 3100, Phone 4490
Sales Tax Contract Section, Ste 8300, Phone 6645
Sales Tax Error Resolution Section, Ste 8300, Phone 6678
Taxpayer Registration, Ste 3100, Phone 4490
Taxpayer Services, Ste 3100, Phone 4480
Trust & Estate Section, Ste 9108, Phone 2402
Withholding Tax, Ste 7100, Phone 2311

ORGANIZATION

STATE OF GEORGIA
DEPARTMENT OF REVENUE



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.

ADMINISTRATIVE

Provides administrative services for all Divisions within the Department. Included are the taxpayer advocate's office, budget office, hearing office, internal audit/operations analysis unit, personnel office, payroll, facilities management, Tax Law & Policy section, 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.

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.

LOCAL GOVERNMENT SERVICES

Administers all property tax laws and regulations as well as sales and use taxes for local taxing authorities. This Division is charged with the administration of the ad valorem tax, including the approval of all county tax digests, the training of local tax officials, the proposed assessment of all public utility property, the valuation of motor vehicles, the distribution of local sales taxes, the payment of grants for homeowner tax relief and the administration of intangible recording and real estate transfer taxes. The Division also administers the laws set forth in the Unclaimed Property Act.

PROCESSING CENTER

Performs the up-front processing for tax documents and non-electronic filed payments. This up front process includes processing incoming and outgoing mail; capturing an image of all tax documents associated with a tax return for archival purposes; entering tax-related data from tax documents into the Department's data bases; and performing verification of data provided by taxpayers. Entering tax-related data is done through keying, image character recognition (ICR), and two-dimensional bar code technology (2D bar code). In addition, the Processing Center receives and processes all electronically filed returns.

TAXPAYER SERVICES DIVISION

The Taxpayer Services Division registers all business and individual tax accounts and maintains a registration system of all taxpayers. This division administers Accounts Receivable and Payable on all accounts for Income Tax, Corporate Tax, Withholding Tax, Tax Estimates, Sales Tax, and Motor Fuel Tax including the issuance of assessments and individual refunds. The Division also provides the Department's primary customer service function. This Division primarily administers the laws and regulations pertaining to Individual Income Tax, Corporate Income Tax, Sales Tax, Motor Fuel Tax, and Withholding Tax.

Revenue Highlights for Fiscal Year 2004

During the past Fiscal Year, the Department collected \$13,670,638,115.78, representing an increase of \$894,032,393.57 or 7.0 % more than was collected in fiscal year 2003. The final 2004 collections slightly exceeded the Department's revised 2004 revenue estimate of \$13,539M. The Department's revenue collections displayed a positive overall trend in 2004 as monthly tax collections exceeded those reported in 2003 in ten of the twelve months during the year. The revenue collection amount of \$13.6B in the fiscal year ending June 30, 2004, is second only to that reported in fiscal year 2001 of \$13.7B, the highest collection year in Department history.

The increases in tax collections during fiscal year 2004 were attributable to an improving economy, enforcement initiatives implemented during the year by the Department and to a lesser extent minor tax law changes. The tax types that led the overall increase are as follows:

- Individual Income Tax collections, which comprised approximately 50% of fiscal 2004 net tax collections, totaled \$6,785M in fiscal 2004, an increase of \$514M or 8.2% over 2003 collections of \$6,271M. Approximately \$202M of the increase was attributable to a one-time acceleration of withholding tax payments required under House Bill 43.

- Sales and Use Tax collections, which comprised approximately 36.2% of fiscal 2004 collections, totaled \$4,922M in fiscal 2004, a moderate increase of \$151M or 3.2% over that reported in fiscal 2003 of \$4,771M.

- Tobacco Tax collections totaled \$227M in fiscal 2004, an increase of \$116M or 104.5% over fiscal 2003 collections of \$111M. The significant increase was attributable to new and increased tobacco taxes that took effect on July 1, 2003, the first day of fiscal 2004.

- Motor Fuel Tax collections totaled \$756M in fiscal 2004, an increase of \$79M or 11.6% over fiscal 2003 collections of \$677M. This increase can be attributed to improved compliance resulting from the implementation of a new motor fuel tax system and a change in the collection point for the 3% 2nd motor fuel tax and 1% state sales tax from the retailers to the distributor.

Here are a number of highlights for the past year:

- During fiscal 2004, the Department of Revenue undertook various enforcement initiatives that resulted in the collection of past due taxes of approximately \$73M. Through December of calendar year 2004, \$103.5M had been collected. DOR developed a four-phase enforcement initiative to pursue the collectable portion of approximately \$1.6B in past due taxes owed the State. The Department executed Phase I of the enforcement initiative during fiscal 2004 resulting in collection of past due taxes totaling approximately \$21.4M. Phase I of the initiative focused on accelerating the time in which past due accounts were forwarded to private collection agencies to improve the overall collection rate on these accounts. The Department also participated in the Treasury Off-set Program (TOPS) with the Treasury Department. This program allows the State to off-set taxpayers' Federal refunds to collect unpaid State taxes. This program resulted in the collection of approximately \$38.2M in past due taxes. The Department rolled-out various other enforcement initiatives during the year such as publishing delinquent taxpayer names on the Department's website and reviewing the State's alcohol license program. The Alcoholic Beverage Renewal Program reviewed the alcoholic beverage licenses of individuals and businesses and cross-checked the license holder's various state tax accounts to ensure there no outstanding obligations. This review produced \$11.1 million. The Private Collection Agency Program, which out sources revenue liens to 4 private collection agencies, produced \$15 million in revenue. The Compliance Call Center, which is part of a plan to reduce the amount of time between the initial notification of proposed assessment to turning over the account to a private collection agency, produced \$7.9 million in revenue. The Department also began posting the names of refunds due taxpayers the Department could not locate. Unclaimed refunds posted were in excess of \$12M at June 30, 2004.

- As part of the process of reorganizing the department based upon specific functions, the Taxpayer Services Division was created from the merger of the former Income Tax Division, the Taxpayer Accounting Division, and the Sales Tax Division. The new division is responsible for all front-line customer service functions, administration of tax laws and regulations pertaining to Sales and Use Tax, Income Tax, Corporation Tax, Withholding Tax, and various Motor Fuel Taxes. The division is also responsible for registering all business and individual tax accounts and maintains a registration system of all taxpayers. The Division administered a successful 2003 tax season, processing 3.8 million returns and issuing more than 2.8 million individual income tax refunds, totaling more than \$1.4B. The refund inquiry section handled more than 800,000 calls during the first half of calendar year 2004.

- Commissioner Graham also transferred the sales and use taxes distribution functions to the Property Tax Division, whose name was changed to the Local Government Services Division. By consolidating the sales tax distribution functions under a principal service provider to local governments, better-coordinated and thorough responses to our customers will be realized. The Local Government Services Division will perform all services to local governments. These services, in addition to the new distribution duties, continue to include the training of local tax officials in property tax assessment and collection matters, the review of county tax digests, the valuation of public utility property and motor vehicles, the distribution of Homeowner Tax Relief Grants, and acting as the sole repository for all unclaimed funds and safe deposit box contents.

- The Processing Center was reorganized along functional units. The new organization has helped the Processing Center achieve its processing requirements in a more efficient and timely matter. Specifically, the Processing Center has received all tax verification functions and is in the process of consolidating them within a new Data Verification Unit. Also transferred to the Processing Center from the old Income Tax Division was responsibility for the electronically filed returns (ELF) process.

- The Georgia Department of Revenue, in cooperation with the state's corporate business community, has formed a 16-person advisory committee whose mission is to maintain an effective dialogue between the Department and the business community regarding state tax law and administration. The committee's members represent businesses that are primarily located in Georgia but have a significant presence in other states. Commissioner Graham believes this will allow the members to share with him the "best practices" from other states and provide input on how proposed tax policy is working or has worked in other locations. The plan for 2005 is to create a similar advisory group for local government services constituents.

ORGANIZATION

**TABLE H-1 - Net Revenue Collections By Georgia Department of Revenue
For Fiscal Years 1939 Through 2004 (unaudited)
(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	13,128,167,130
1959	321,701,575	1981	2,911,453,072	2003	12,776,605,722
1960	352,008,363	1982	3,161,547,531	2004	13,670,638,116

Monthly Department Collections

MONTH	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
July	1,057,636,395	996,187,006	868,313,704	819,600,483	869,232,457
August	1,156,355,887	1,081,588,388	941,785,225	980,457,131	1,238,706,530
September	1,178,209,776	1,101,613,262	1,109,563,231	1,240,683,849	1,343,621,118
October	1,196,670,283	1,112,093,996	1,033,123,273	1,095,874,000	1,153,779,076
November	1,096,071,040	1,049,971,210	1,051,556,113	1,085,951,510	1,148,740,000
December	1,112,738,979	1,044,037,438	1,072,438,381	1,106,290,934	
January	1,461,297,527	1,363,275,428	1,367,201,414	1,466,917,971	
February	1,074,356,276	998,506,056	946,729,548	929,079,244	
March	855,275,809	763,857,149	800,036,732	865,797,266	
April	1,027,277,763	922,505,003	940,180,272	1,311,029,113	
May	1,366,917,746	1,318,954,593	1,290,078,941	1,399,881,356	
June	1,368,200,488	1,334,712,459	1,259,965,791	1,279,347,171	

Source: Central Accounting, Georgia Department of Revenue.

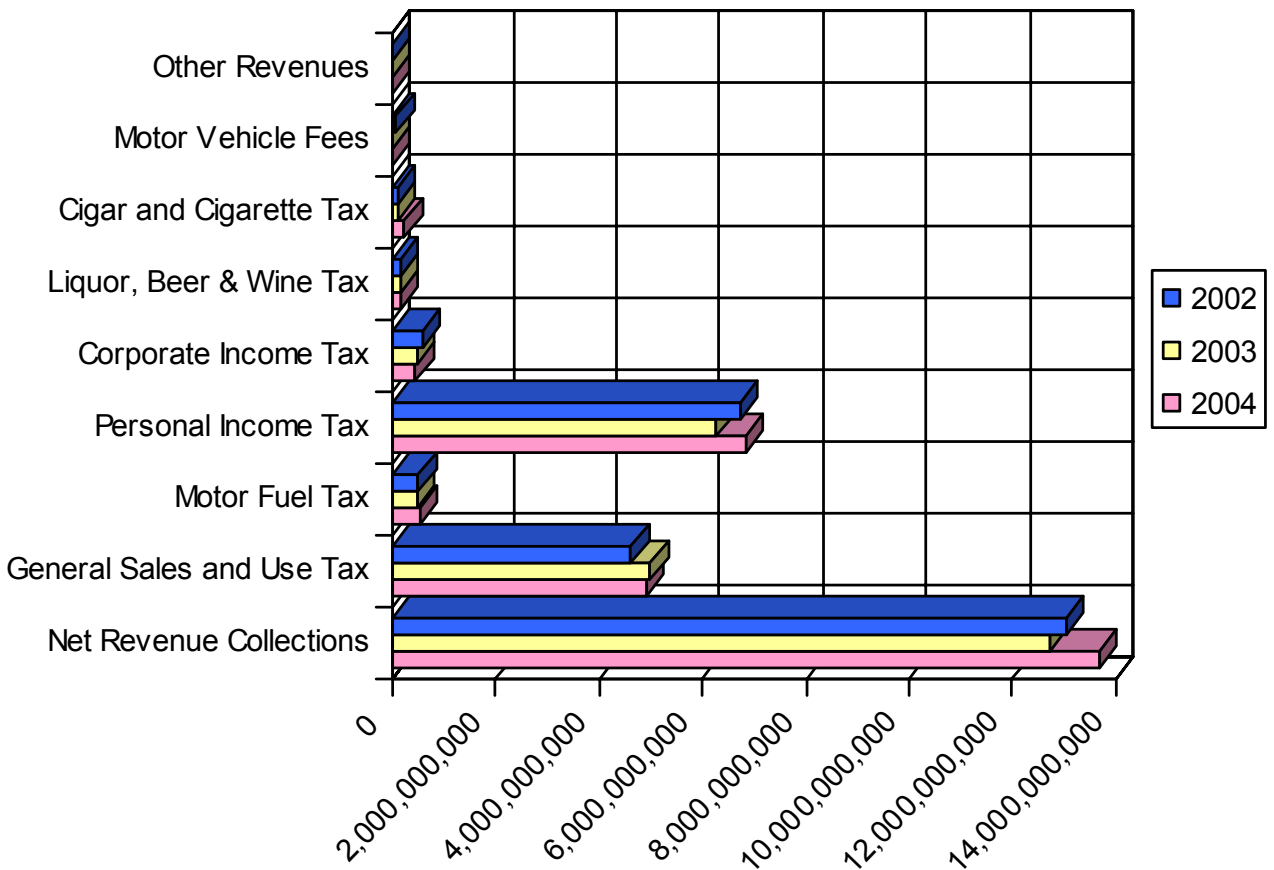
Note: As of July 1, 2001, all Motor Vehicle license taxes are collected and reported by the newly formed Department of Motor Vehicle Safety (DMVS), and are not included in these figures.

ORGANIZATION

CHART 1 - CHANGES IN MAJOR STATE TAX REVENUES
FOR FISCAL YEARS 2002, 2003 and 2004 (unaudited)

	Collections in Millions			Percentage Changes		Absolute Changes	
	2002	2003	2004	'02 - '03	'03 - '04	'02 - '03	'03 - '04
Net Revenue Collections	13,128	12,777	13,671	-2.67%	7.00%	(351)	894
General Sales and Use Tax	4,621	4,992	4,902	8.03%	-1.80%	371	(90)
Motor Fuel Tax	488	492	527	0.82%	7.11%	4	35
Personal Income Tax	6,714	6,272	6,830	-6.58%	8.90%	(442)	558
Corporate Income Tax	565	470	450	-16.81%	-4.26%	(95)	(20)
Liquor, Beer & Wine Tax	143	142	150	-0.70%	5.63%	(1)	8
Cigars and Cigarette Tax	86	112	230	30.23%	105.36%	26	118
Motor Vehicle Fees	71	-	-			(71)	-
Other Tax Revenues	440	297	582	-32.50%	95.96%	(143)	285

Collections By Tax Type



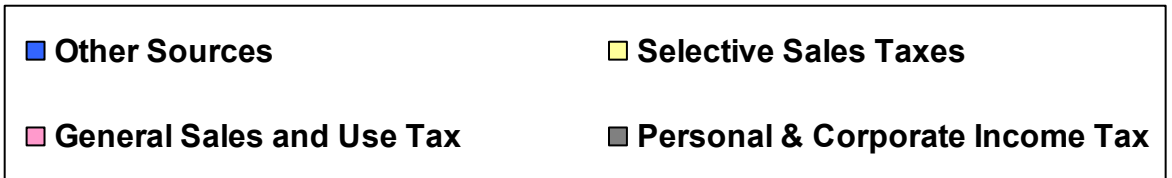
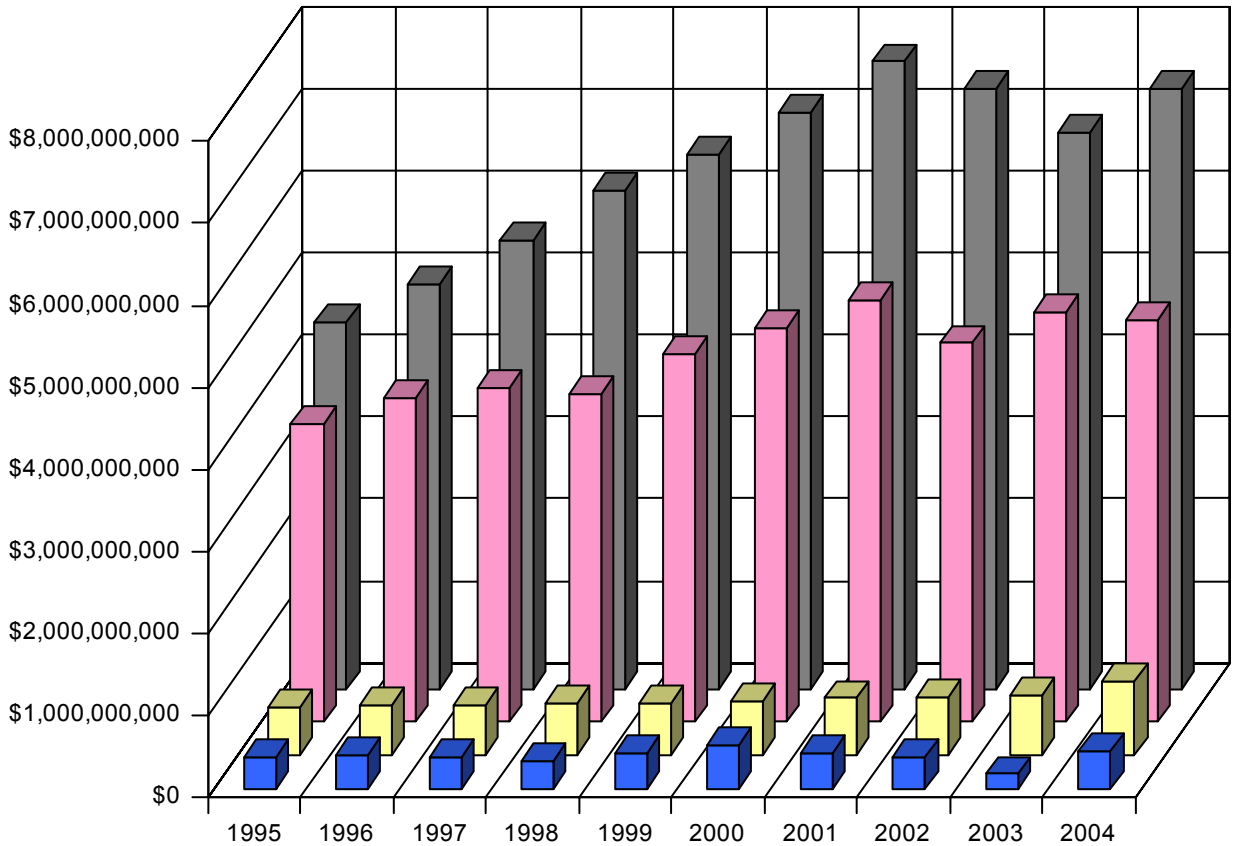
ORGANIZATION

TABLE H-2 - Revenue Collections by Tax Type Fiscal Years 2002, 2003 and 2004 (unaudited)

	Dollar amounts for fiscal years ending June 30		
	2002	2003	2004
Motor Fuels (1)	488,002,001.92	491,966,242.16	526,671,006.67
Cigar and Cigarette	85,884,367.85	112,473,723.98	229,553,392.72
Liquor	38,023,038.81	39,343,414.53	39,330,898.36
Beer	84,435,220.94	81,316,442.09	86,952,514.90
Wine	<u>21,019,390.71</u>	<u>21,338,326.41</u>	<u>23,726,835.20</u>
SELECTIVE SALES TAX	717,364,020.23	746,438,149.17	906,234,647.85
GENERAL SALES AND USE TAX (2)	4,620,882,987.75	4,991,882,126.33	4,902,078,965.61
PERSONAL INCOME TAXES	6,714,191,160.63	6,271,692,564.90	6,829,822,177.54
Financial Institutions Occupations Tax	13,152,111.85	13,224,698.13	13,753,537.19
Corporation Net Worth Tax	29,346,195.00	27,868,334.00	30,645,073.00
Corporate Income Tax	<u>564,982,009.31</u>	<u>470,056,728.81</u>	<u>449,549,012.46</u>
CORPORATION INCOME AND LICENSE TAXES	607,480,316.16	511,149,760.94	493,947,622.65
License Tags	59,784,033.84	-	-
Title Registration Fees	<u>11,477,804.00</u>	-	-
MOTOR VEHICLE FEES	71,261,837.84	-	-
ESTATE TAXES	123,033,504.67	88,496,147.33	65,674,479.69
General Property Digest (Real and Tangible)	51,636,937.21	56,813,583.46	60,720,317.91
Public Utilities, Ad Valorem Tax	1,857.32	5,972.33	16,797.34
Public Service Commission (Utility Fees)	179,380.96	1,059,272.18	1,059,232.52
Intangibles, Recording Fees	1,727,988.50	1,983,940.68	1,987,568.24
Interest and Other Property Tax Revenues	<u>2,270,508.03</u>	<u>2,398,481.29</u>	<u>679,550.57</u>
PROPERTY TAXES	55,816,672.02	62,261,249.94	64,463,466.58
Motor Carrier Collections & Distributions	(29,095,965.02)	(27,768,951.58)	(29,235,560.73)
Motor Carrier Citations & Temp Permits	<u>315,968.00</u>	<u>16,630.47</u>	<u>3,005.56</u>
MOTOR CARRIERS, TAXES AND FEES	(28,779,997.02)	(27,752,321.11)	(29,232,555.17)
Coin-Operated Amusement Machines, Licenses	3,896,571.00	1,665,400.00	2,027,070.00
Liquor Dealers, Licenses	556,205.17	538,180.01	653,452.00
Beer Dealers, Licenses	873,652.09	708,649.49	860,783.83
Cigar and Cigarette Dealers, Licenses	128,473.05	15,940.00	18,683.05
Wine Dealers, Licenses	699,125.88	587,335.50	721,097.17
Contractors Fees	7,220.00	4,765.00	10,105.00
Peace Officers & Prosecutors Training Fund	29,959,705.04	21,602,627.62	22,606,575.58
Unclaimed Property	37,110,422.64	37,673,645.33	63,204,362.37
State Children's Trust Fund	1,013,333.23	1,126,965.50	1,562,690.22
Local Sales Tax 1% Collection Fees	32,423,935.63	31,914,595.25	34,677,113.96
Other Collections	<u>211,509,821.50</u>	<u>36,599,941.01</u>	<u>311,307,377.85</u>
OTHER TAXES OR FEES	<u>318,178,465.23</u>	<u>132,438,044.71</u>	<u>437,649,311.03</u>
TOTAL NET REVENUE COLLECTIONS	<u><u>13,128,167,129.67</u></u>	<u><u>12,776,605,722.21</u></u>	<u><u>13,670,638,115.78</u></u>

- (1) Amounts for motor carrier fuel (mileage) tax are included in "Motor Fuel Taxes" as shown in Chart 1.
- (2) Total includes Motor Fuel Sales Tax of \$194,726,956.38 in FY 2002, \$222,957,693.93 in FY 2003 and \$234,853,351.10 in FY 2004 (which also includes Prepaid State Tax effective 1-1-04). Total includes commissions paid to counties, compensation paid to vendors and reimbursement to the budget fund in FY 2004.

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
1993 – 2004 (unaudited)
(In Millions of \$)**

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
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	13,128	467	13,595	4,621	1,013	7,279	682
2003	12,777	476	13,253	4,992	1,070	6,742	449
2004	13,671	509	14,180	4,902	1,223	7,279	776
1993	96.2 %	3.8 %	100 %	38.0 %	9.0 %	47.3 %	5.7 %
2004	96.4 %	3.6 %	100 %	34.6 %	8.6 %	51.3 %	5.5 %

**TABLE H-4 - Comparative Trends in Georgia's Personal Income
and State Income Tax Receipts, 1993 to 2004**

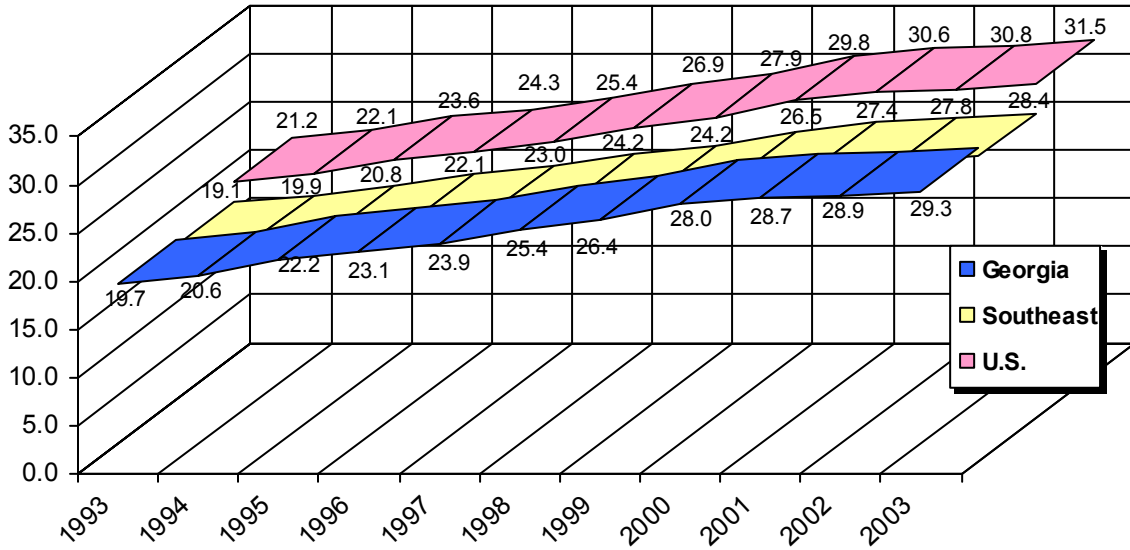
Fiscal Year Ending June 30 (1)	Total Personal Income		Personal Income Tax Receipts		"Income Elasticity Ratio" (2)
	Amount (millions of \$)	Change From Prior Year (%)	Net Amount (\$1,000)	Change From Prior Year (%)	
1993	128,112	9.61	3,390,374	9.9	1.032
1994	135,613	5.86	3,581,673	5.6	0.964
1995	145,373	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	212,081	5.99	6,364,428	11.64	1.945
2001	230,356	8.62	6,922,895	8.77	1.018
2002	241,128	4.68	6,714,191	(3.01)	(0.645)
2003	246,781	7.13	6,271,693	(9.41)	(1.319)
2004	254,104	5.38	6,829,822	1.72	0.320

(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.

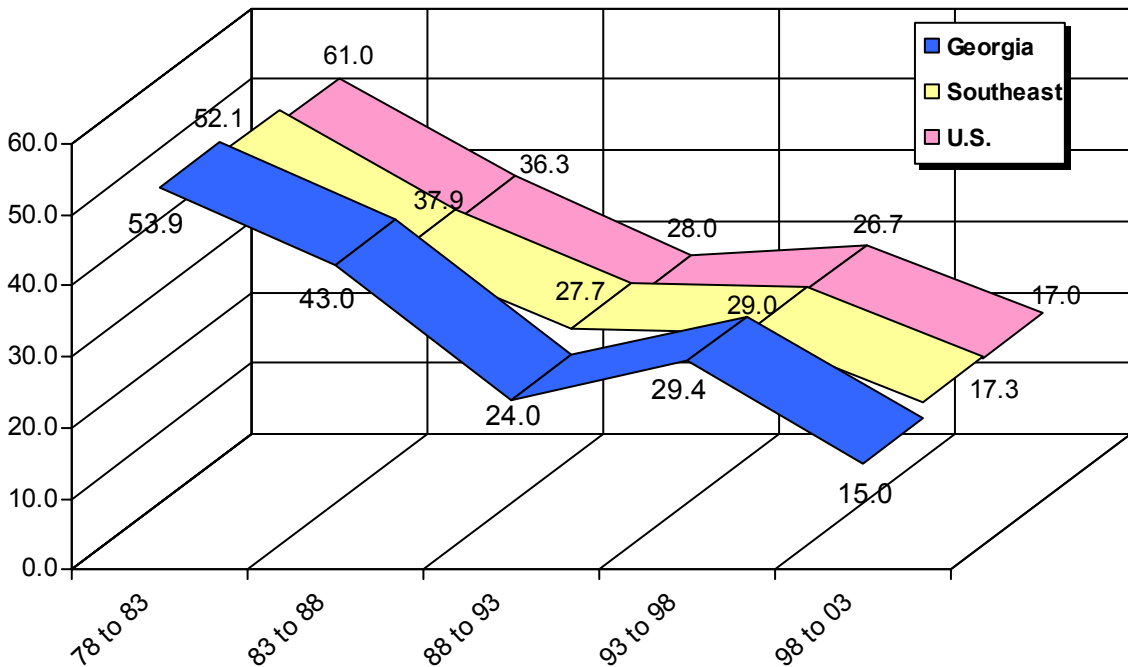
Sources: U. S. Department of Commerce, Office of Business Economics; Georgia Department of Revenue

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



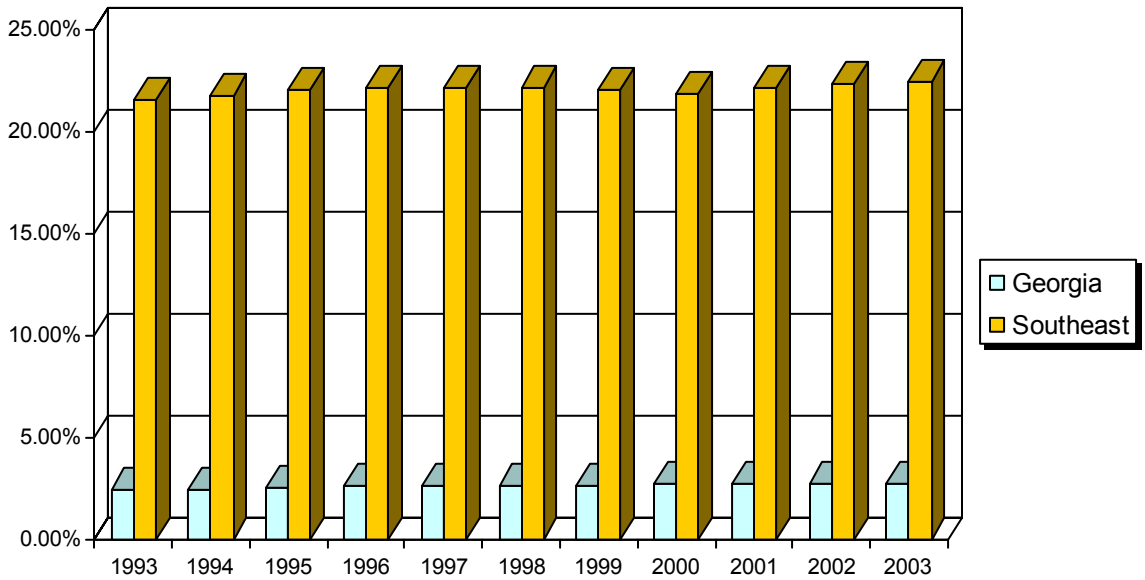
Source: Bureau of Economic Analysis

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



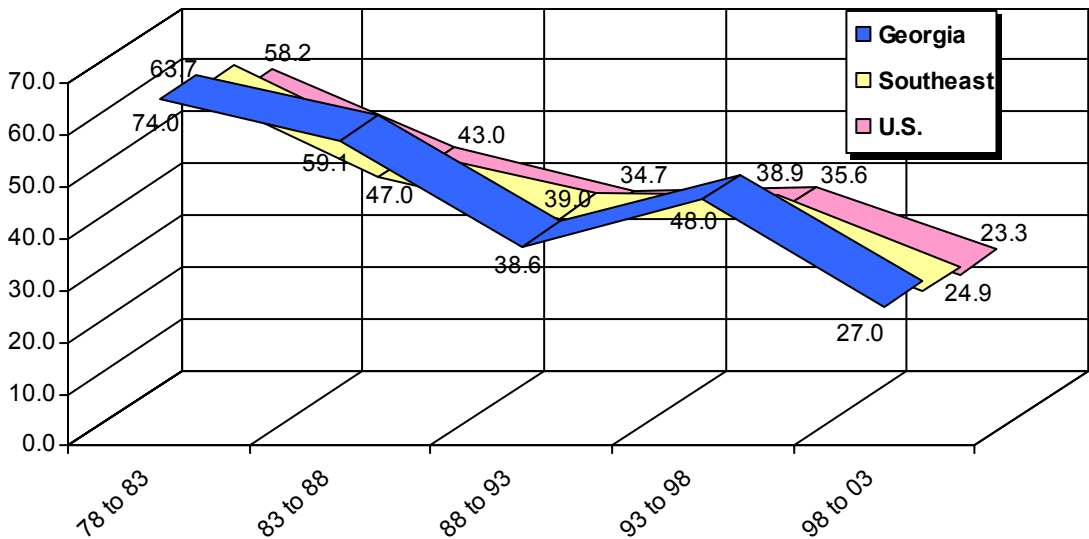
Source: Bureau of Economic Analysis

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



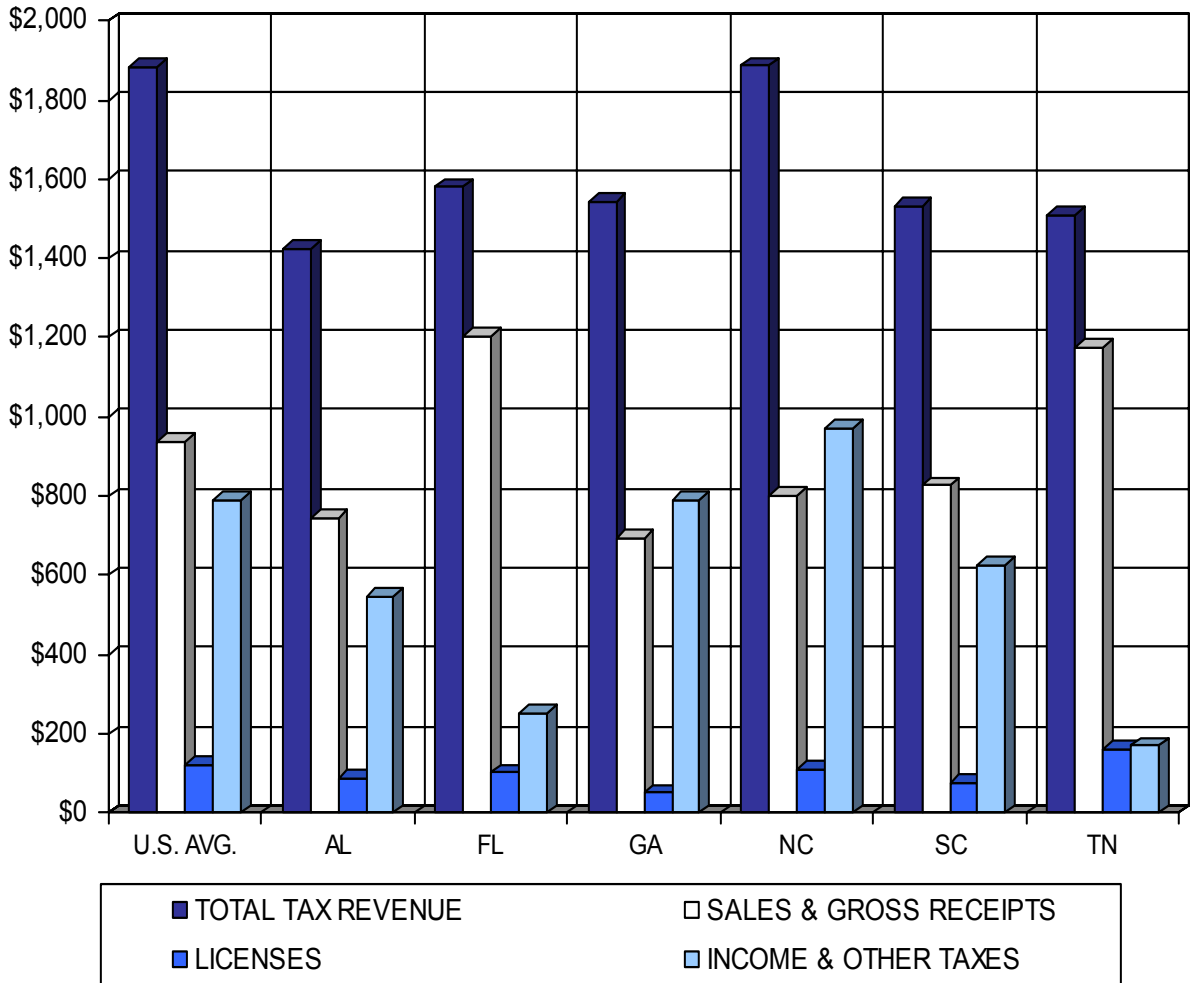
Source: Bureau of Economic Analysis

CHART 6 - Total Personal Income Percent Increase Comparisons By Period



Source: Bureau of Economic Analysis

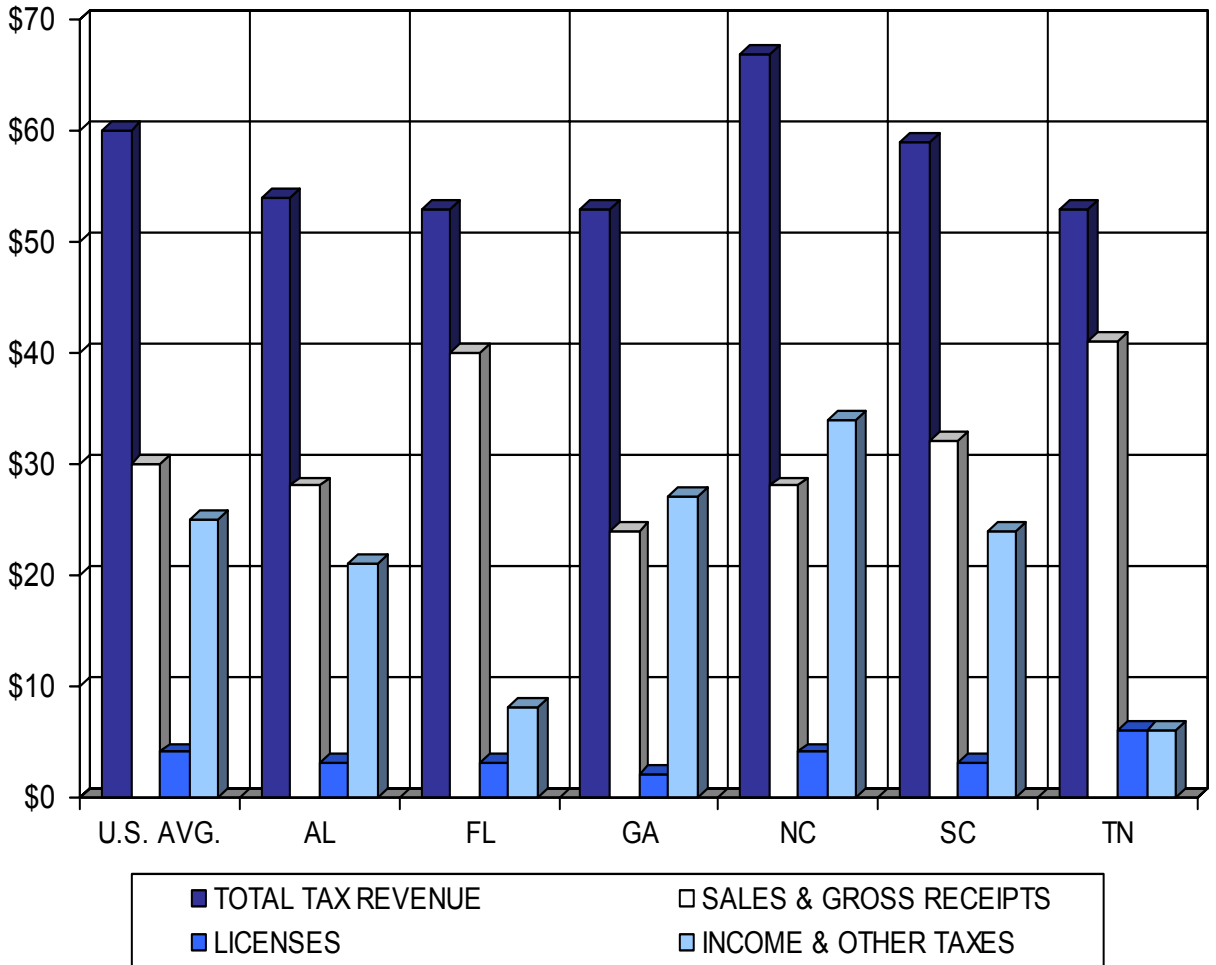
CHART 7 - Per Capita Comparison of State Tax Collections: 2003



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

	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$1,884	\$1,426	\$1,581	\$1,544	\$1,885	\$1,532	\$1,508
SALES & GROSS RECEIPTS	\$937	\$744	\$1,204	\$694	\$803	\$827	\$1,174
LICENSES	\$124	\$89	\$103	\$52	\$111	\$78	\$163
OTHER TAXES	\$789	\$547	\$254	\$791	\$971	\$625	\$171

CHART 8 - Relation of State Tax Collections To \$1,000 Personal Income by State: 2003



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

	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$60	\$54	\$53	\$53	\$67	\$59	\$53
SALES & GROSS RECEIPTS	\$30	\$28	\$40	\$24	\$28	\$32	\$41
LICENSES	\$4	\$3	\$3	\$2	\$4	\$3	\$6
INCOME & OTHER TAXES	\$25	\$21	\$8	\$27	\$34	\$24	\$6

**TABLE 1 - Sales and Use Tax Revenues by Business Group,
Fiscal Year Ended June 30, 2004 (unaudited)**

BUSINESS GROUP	COLLECTIONS	PERCENT		
Food	\$747,671,590.85	15.2%	TOTAL ALL GROUPS	\$4,929,731,916.48
Apparel	\$164,444,517.04	3.3%	Accounting Adjustments Net	(\$27,652,950.87)
General Merchandise	\$683,158,798.31	13.9%	TOTAL "NET COLLECTIONS"	\$4,902,078,965.61
Automotive	\$781,142,715.91	15.8%	Vendor Discount	\$47,446,632.52
Home	\$416,875,824.50	8.5%	Adjusted Total Revenue	\$4,949,525,598.13
Lumber	\$469,784,550.30	9.5%		
Service	\$390,625,921.09	7.9%		
Manufacturers	\$236,040,028.98	4.8%		
Utilities	\$548,445,797.72	11.1%		
Miscellaneous	\$491,542,171.78	10.0%		
Total	\$4,929,731,916.48			

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

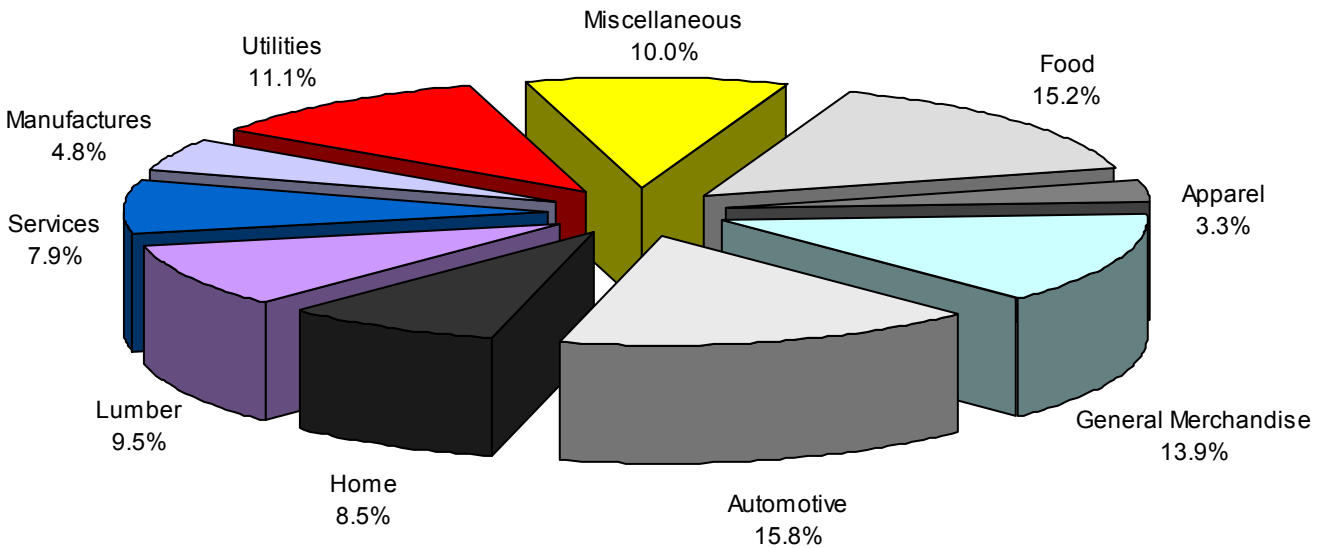
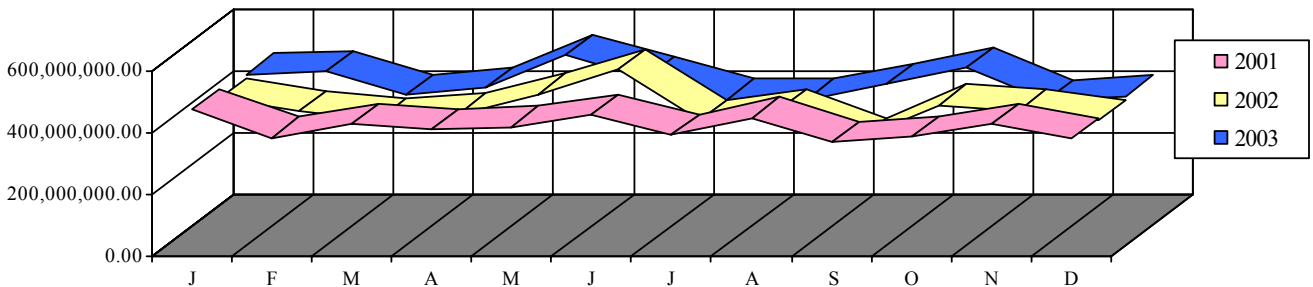


TABLE 2 - Sales and Use Tax Collections by Month Calendar Years 2001, 2002 and 2003

Month	2001	2002	2003
January	475,899,500.50	445,004,328.84	455,818,405.75
February	383,754,689.38	401,354,357.64	465,782,173.02
March	429,548,990.74	377,540,865.75	388,334,412.80
April	410,149,847.08	393,494,196.00	413,367,095.60
May	419,856,708.69	458,236,349.17	518,095,308.53
June	459,657,177.34	538,790,429.40	443,868,686.75
July	393,736,882.72	373,386,173.73	374,988,083.57
August	449,924,768.62	409,345,708.55	372,844,615.76
September	368,517,457.22	315,636,175.25	422,738,416.25
October	388,555,672.34	422,712,165.04	475,576,842.67
November	427,359,089.07	405,092,909.58	370,681,773.83
December	383,503,881.63	373,256,255.68	386,638,386.83
Total	4,990,464,665.33	4,913,849,914.63	5,088,734,201.36

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
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
2002	3,658,705	149,204,720,882	108,276,684,250	5,879,892,330

Annual Numerical Increase

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
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)
2002	8,277	(1,431,120,599)	(2,772,836,250)	(163,556,869)

Annual Percentage Increase

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
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%
2002	0.23%	-0.95%	-2.50%	-2.71%

Selected Tax Data by Type and/or County

**TABLE 4 - Motor Fuel and Motor Carrier
Detailed Revenue Data for Fiscal Year 2004**

MOTOR FUEL

GROSS TAXABLE GALLONAGE BY PRODUCT

Gasoline (1)	2,473,511,065		
Diesel Fuel	777,601,358		
LPG	5,920		
Compressed Natural Gas	6,505,766		
Aviation Gasoline	380,480		
Other (1)	3,771,319,260		
Total Motor Fuel Gallons		7,029,323,849	(Gallons)

TAX REVENUES BY PRODUCT (Dollars)

Gross Collections			
Gasoline	\$185,513,329.84		
Diesel Fuel	58,320,101.86		
LPG	444.01		
Compressed Natural Gas	487,932.47		
Aviation Gasoline	28,536.02		
Other	283,348,332.61		
Penalties & Interest - Motor Fuel	322,185.59		
Sub-total Motor Fuel Collections		\$528,020,862.40	

LESS - REFUNDS (Retail Dealer and Agriculture)

Motor Fuel Refunds (Agricultural & Retail Dealers)	\$1,348,871.57		
Distributor Refunds & Adjustments	984.16		
Sub-total Refunds		\$1,349,855.73	

MOTOR FUEL TAX REVENUE, MOTOR FUELS

(Net of Commissions and Refunds) \$526,671,006.67

(1) Includes all revenue prior to GENTAX implementation plus all unallocated revenues from GENTAX

MOTOR CARRIER

SOURCE AND AMOUNT OF REVENUE (Dollars)

Motor Carrier Road Use Tax			
IFTA Road Use Tax Collected	\$10,852,934.12		
Penalties & Interest	0.00		
Adjustments (Refunds)			
IFTA Refunds GA Motor Carriers	0.00		
IFTA Jurisdictional Distributions	(40,550,509.19)		
Refunds Recovered	<u>459,008.78</u>		
Sub-total Motor Carrier Collections & Distributions		\$(29, 238,566.29)	

MOTOR FUEL TRUCK REGISTRATION FEES

Adjustments, Net (Citations)	\$3,005.56		
Sub-total Motor Fuel Truck Registration Fees		\$3,005.56	

TOTAL MOTOR CARRIER TAX & REGISTRATION FEES \$(29,235,560.73)

TABLE 5 - Georgia Personal Income - 2002 Returns by Income Class

INCOME LEVEL	NUMBER OF RETURNS	% TOTAL RETURNS	NET TAXABLE INCOME	% TOTAL INCOME	AVERAGE NTI	TOTAL TAX	AVERAGE TAX	EXEMPTIONS
OVER MILLION	3,858	0.11%	8,490,720,717	7.84%	2,200,808.90	508,479,051	131,798.61	11,177
OVER 500,000	8,821	0.24%	5,125,872,551	4.73%	581,098.80	305,328,369	34,613.80	26,953
OVER 100,000	260,560	7.12%	32,285,622,068	29.82%	123,908.59	1,871,286,028	7,181.79	782,411
OVER 50,000	629,577	17.21%	30,156,133,920	27.85%	47,899.04	1,655,151,050	2,628.99	1,696,476
OVER 30,000	596,229	16.30%	14,894,494,697	13.76%	24,981.16	759,577,905	1,273.97	1,291,097
OVER 25,000	221,754	6.06%	3,632,005,091	3.35%	16,378.53	170,273,121	767.85	460,804
OVER 20,000	261,864	7.16%	3,271,312,936	3.02%	12,492.41	141,614,421	540.79	545,199
OVER 15,000	287,056	7.85%	2,420,516,673	2.24%	8,432.21	91,204,263	317.72	582,608
OVER 14,000	59,866	1.64%	359,431,268	0.33%	6,003.93	11,871,136	198.30	119,181
OVER 13,000	60,747	1.66%	315,107,975	0.29%	5,187.22	9,853,075	162.20	119,600
OVER 12,000	60,918	1.67%	266,677,468	0.25%	4,377.65	7,819,397	128.36	119,329
OVER 11,000	62,281	1.70%	220,852,126	0.20%	3,546.06	6,030,785	96.83	121,921
OVER 10,000	66,969	1.83%	178,265,600	0.16%	2,661.91	4,542,584	67.83	133,755
OVER 9,000	64,358	1.76%	147,351,872	0.14%	2,289.57	3,426,812	53.25	119,167
OVER 8,000	64,450	1.76%	114,409,445	0.11%	1,775.17	2,339,656	36.30	113,337
OVER 7,000	71,760	1.96%	84,719,407	0.08%	1,180.59	1,515,888	21.12	122,467
OVER 6,000	67,511	1.85%	53,647,879	0.05%	794.65	796,587	11.80	108,076
OVER 5,000	68,853	1.88%	19,825,052	0.02%	287.93	200,270	2.91	105,100
OVER 4,000	69,903	1.91%	375,708	0.00%	5.37	6,750	0.10	102,687
OVER 3,000	69,857	1.91%	95,464	0.00%	1.37	2,577	0.04	99,201
OVER 2,000	69,185	1.89%	5,657	0.00%	0.08	938	0.01	94,583
OVER 1,000	63,915	1.75%	76,604	0.00%	1.20	4,460	0.07	83,452
TO 1,000	468,413	12.80%	6,239,164,072	5.76%	13,319.79	328,567,207	701.45	892,996
TOTALS	3,658,705		108,276,684,250		29,594.26	5,879,892,330	1,607.10	7,851,577

19

Selected Tax Data by Type and/or County

TITLE OF FIELD	NUMBER	\$ AMOUNT	FOR OTHER YEARS	NUMBER	\$ AMOUNT
FED. AGI	3,607,619	201,872,011,556	TOTAL RETURNS	110,507	
ADJ TO FED	125,821	628,140,316	TOTAL TAX	33,916	165,139,364
ADJ TO FED	557,524	-7,726,754,714 CR	TOTAL WITHHELD	82,969	131,105,104
GA. AGI	3,236,313	149,204,720,882	TOTAL PENALTY	7,433	574,629
DEDUCTIONS	1,360,866	26,284,439,095			
ITEMIZED	2,006,777	4,913,128,003			
WITHHELD	3,166,152	5,979,319,030			
CR FROM EST	191,992	925,137,275			
LOW INCOME CREDIT	959,839	24,599,609			
TOTAL CREDIT	4,317,983	6,920,597,961	JOINT	1,325,676	119,171
TP OVER 65	317,279		SEPARATE	63,979	10,798
			SINGLE	1,323,237	76,530
			HEAD OF HOUSEHOLD	715,029	24,285
				RESIDENT RETS	NON-RES RETS

Selected Tax Data by Type and/or County

**TABLE 6- Revenue From Selective Excise Taxes
and Business License Fees, Fiscal Year 2004**

BEER	Beer Taxes	86,707,136.32
	Fines and Forfeitures	245,378.58
	Refunds	-7,224.58
	Total	86,952,514.90
CIGAR AND CIGARETTE	Stamp Sales	229,530,201.92
	Fines and Forfeitures	110,154.73
	Refunds	-86,963.93
	Total	229,553,392.72
LIQUOR	Liquor Taxes	39,183,828.96
	Fines and Forfeitures	147,069.40
	Refunds	-6,758.99
	Total	39,330,898.36
MOTOR FUELS (Table 4)		526,671,006.67
WINE	Wine Taxes	23,690,192.62
	Fines and Forfeitures	36,642.58
	Refunds	-5,789.17
	Total	23,726,835.20
TOTAL SELECTIVE EXCISE TAXES		906,234,647.85
BEER DEALERS	License and Brand Registration	2,700.00
	Wholesaler Licenses	33,250.00
	Retailer Licenses	793,283.83
	Special Permits	31,550.00
	Total	860,783.83
CIGAR AND CIGARETTE DEALERS	Wholesaler Licenses	18,683.05
	Manufacturer Representative Licenses	0.00
	Total	18,683.05
LIQUOR DEALERS	License and Brand Registration	5,535.00
	Wholesaler Licenses & Permits	42,000.00
	Retailer Licenses	557,712.00
	Special Permits	48,205.00
	Total	653,452.00
WINE DEALERS	License and Brand Registration	2,700.00
	Wholesaler Licenses & Permits	35,750.00
	Retailer Licenses	674,897.17
	Special Permits	7,750.00
	Total	721,097.17
COIN-OPERATED AMUSEMENT MACHINES	Annual Licenses and Permit Fees	2,033,895.00
	Refunds (-)	6,825.00
	Total	2,027,070.00
TOTAL, BUSINESS LICENSE FEES		4,281,086.05

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 2002	FY 2003	FY 2004	% Chg '03 - '04
\$5,026,018,278.46	\$4,984,695,470.28	\$5,080,954,713.72	1.9%

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

FY 2002	FY 2003	FY 2004	% Chg '03 - '04
\$1,292,300,495.03	\$1,280,767,849.81	\$1,348,798,664.21	5.3%

TABLE 8 - Electronic Filing Results for Fiscal Year 2003

RETURN TYPE	TAXES DUE	REFUND	TOTAL
ELF Total	132,697	1,247,096	1,379,793
On-Line Total	35,583	382,008	417,591
Telefile Total	<u>9,618</u>	<u>62,890</u>	<u>72,508</u>
Total Returns Received	<u>177,898</u>	<u>1,691,994</u>	<u>1,869,892</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 - 2003

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
2003	0.25	256,965,131	10,451,760	246,513,371	201,816,877	44,696,494

**TABLE 10 - Summary of Net Property Tax Collections by Category, Fiscal Year Ended in 2003
(State taxes only, net of refunds and commissions)**

PROPERTY TAX CATEGORY	Dollars
General property (public utilities, RREQ and real & tangible personal)	60,720,317.91
Public Utilities, Ad Valorem Tax -- Railroad Equipment Car Companies	16,797.34
Intangible Recording Fees	1,987,568.24
Interest and Other Property Tax Revenue	679,550.57
Public Service Commission (utility fees)	1,059,232.52
Total	64,463,466.58

**TABLE 11 - Values of General Property, Public Utilities Dollars
by Class of Property - 2003 and 2004**

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE 2003 TO 2004
	2003	2004	
General Property			
Real Estate	186,647,303,795	206,407,138,538	19,759,834,743
Motor Vehicles	21,138,989,156	21,509,066,808	370,077,652
Other Personal Tangible Property	34,855,401,661	34,284,547,284	(570,854,377)
Total, Gross Value	242,641,694,612	262,200,752,630	19,559,058,018
Exemptions, Homestead, Agriculture and Freeport	14,978,122,229	15,687,382,478	709,260,249
Total Net Taxable General Property	227,663,572,383	246,513,370,152	18,849,797,769
Public Utilities - Net Market Value			
Railroads	1,715,405,710	1,247,229,594	(468,176,116)
Telephones	7,371,014,973	7,332,669,620	(38,345,353)
Electric	15,592,065,984	15,764,366,113	172,300,129
Gas	1,173,042,602	1,176,854,141	3,811,539
Pipeline	720,901,941	750,840,408	29,938,467
Flight Equipment	1,668,322,312	1,732,408,388	64,086,076
Total Taxable Public Utilities	28,240,753,522	28,004,368,264	(236,385,258)
Grand Total Taxable Value	255,904,325,905	274,517,738,416	18,613,412,511

Selected Tax Data by Type and/or County

TABLE 12 - 2002 Personal Income Tax Data by County of Residents (in Millions)

COUNTY	2002 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	17,654	6,365	36	180,421,715	28,346	112,942,627	5,791,243	910	176
Atkinson	7,688	2,687	35	62,470,486	23,249	38,355,689	1,880,585	700	191
Bacon	10,017	3,779	38	103,530,020	27,396	66,378,086	3,396,378	899	190
Baker	4,020	1,290	32	32,400,192	25,116	20,311,440	1,021,857	792	183
Baldwin	45,056	15,837	35	507,243,303	32,029	327,372,621	17,069,879	1,078	173
Banks	15,146	6,233	41	219,657,165	35,241	146,865,906	7,762,361	1,245	409
Barrow	51,242	19,890	39	811,782,547	40,814	560,278,310	30,085,718	1,513	356
Bartow	82,467	33,410	41	1,268,790,101	37,976	837,410,882	44,429,980	1,330	283
Ben Hill	17,294	6,454	37	175,827,383	27,243	112,706,393	5,743,237	890	159
Berrien	16,335	5,872	36	170,550,789	29,045	113,333,829	5,843,128	995	188
Bibb	154,384	61,359	40	2,302,780,409	37,530	1,562,020,836	84,042,453	1,370	154
Bleckley	11,799	4,602	39	150,996,417	32,811	102,031,433	5,364,255	1,166	188
Brantley	15,161	5,295	35	152,784,891	28,855	98,857,041	5,064,072	956	272
Brooks	16,312	5,403	33	133,867,497	24,777	83,345,945	4,202,908	778	206
Bryan	25,225	9,663	38	392,415,644	40,610	274,358,428	14,747,188	1,526	368
Bulloch	57,105	18,828	33	623,858,411	33,135	418,751,565	22,170,868	1,178	251
Burke	22,807	8,144	36	223,665,984	27,464	139,156,648	7,026,361	863	180
Butts	21,414	7,921	37	271,622,554	34,291	174,835,313	9,123,321	1,152	259
Calhoun	6,323	1,959	31	51,106,583	26,088	31,759,834	1,601,529	818	161
Camden	45,181	13,263	29	427,131,386	32,205	290,676,595	15,181,479	1,145	310
Candler	9,807	3,414	35	90,106,739	26,393	55,703,373	2,840,395	832	204
Carroll	94,884	35,908	38	1,353,599,287	37,696	912,958,156	48,693,964	1,356	235
Catoosa	56,449	20,288	36	708,355,183	34,915	492,161,058	25,943,046	1,279	256
Charlton	10,586	3,341	32	85,556,122	25,608	55,013,436	2,817,349	843	202
Chatham	234,909	91,263	39	3,553,401,543	38,936	2,479,054,958	134,201,605	1,470	188
Chattahoochee	19,274	1,416	7	28,289,788	19,979	19,640,161	954,595	674	165
Chattooga	26,120	9,596	37	263,448,374	27,454	174,444,776	8,853,347	923	166
Cherokee	159,455	65,748	41	3,503,213,730	53,282	2,465,238,642	135,690,803	2,064	440
Clarke	102,923	36,493	35	1,339,857,221	36,715	950,676,109	51,201,119	1,403	198
Clay	3,346	1,059	32	25,648,568	24,220	15,663,748	781,776	738	185
Clayton	253,479	93,222	37	2,912,860,392	31,246	1,783,321,723	91,121,931	977	168
Clinch	6,882	2,232	32	63,447,067	28,426	40,781,392	2,088,083	936	175
Cobb	641,748	266,155	41	14,463,947,024	54,344	10,493,341,824	582,813,235	2,190	255
Coffee	38,654	13,221	34	403,799,766	30,542	264,986,600	13,790,099	1,043	222
Colquitt	42,927	14,402	34	411,887,930	28,599	268,009,363	13,870,527	963	178
Columbia	94,946	38,362	40	1,885,339,085	49,146	1,344,224,617	73,726,393	1,922	332
Cook	15,924	5,669	36	158,082,862	27,885	101,842,772	5,193,812	916	189
Coweta	97,753	38,657	40	1,770,577,764	45,802	1,214,679,696	65,768,685	1,701	369
Crawford	12,560	4,198	33	136,936,287	32,619	87,440,369	4,519,264	1,077	289
Crisp	22,129	7,855	35	218,017,248	27,755	136,524,051	7,005,063	892	178
Dade	15,733	5,179	33	159,488,576	30,795	108,691,957	5,638,973	1,089	244
Dawson	17,626	6,950	39	320,997,441	46,187	220,509,890	12,010,983	1,728	435
Decatur	28,085	9,670	34	279,965,451	28,952	177,974,934	9,193,085	951	185
DeKalb	673,645	273,745	41	11,885,035,714	43,416	8,241,792,914	447,982,091	1,636	195
Dodge	19,294	6,459	33	185,752,101	28,759	120,710,800	6,232,542	965	181
Dooly	11,560	4,529	39	121,248,513	26,772	76,459,803	3,896,837	860	215
Dougherty	95,795	35,336	37	1,141,823,860	32,313	742,221,422	39,208,487	1,110	145
Douglas	98,511	40,996	42	1,700,924,419	41,490	1,144,509,379	61,351,841	1,497	245
Early	12,172	4,173	34	119,098,058	28,540	78,067,935	4,070,416	975	162
Echols	3,837	982	26	26,207,383	26,688	16,836,581	854,542	870	311
Effingham	41,037	15,806	39	632,135,451	39,993	428,225,548	22,814,076	1,443	373
Elbert	20,647	8,092	39	231,083,678	28,557	151,239,366	7,756,337	959	170
Emanuel	21,782	8,258	38	205,690,690	24,908	123,514,475	6,208,365	752	170
Evans	11,119	3,769	34	115,656,772	30,686	77,702,330	4,089,518	1,085	210
Fannin	20,910	7,819	37	235,727,572	30,148	154,394,980	8,065,627	1,032	254

Selected Tax Data by Type and/or County

TABLE 12 - 2002 Personal Income Tax Data by County of Residents (in Millions)

COUNTY	2002 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	96,554	40,740	42	2,591,035,174	63,599	1,852,297,711	103,775,802	2,547	356
Floyd	92,600	36,131	39	1,266,768,255	35,060	854,804,031	45,471,685	1,259	174
Forsyth	116,608	43,105	37	3,015,291,805	69,952	2,195,241,176	123,403,739	2,863	772
Franklin	20,856	8,862	42	249,592,829	28,164	161,419,981	8,349,777	942	204
Fulton	819,777	331,952	40	22,375,564,191	67,406	16,853,305,718	955,719,550	2,879	260
Gilmer	25,257	9,188	36	304,574,031	33,149	205,112,684	10,826,002	1,178	319
Glascocock	2,604	953	37	27,848,673	29,222	18,275,204	934,604	981	171
Glynn	69,307	28,378	41	1,169,503,095	41,212	812,385,581	44,182,482	1,557	208
Gordon	46,641	18,379	39	621,211,625	33,800	418,183,605	21,927,062	1,193	209
Grady	23,956	8,066	34	232,050,487	28,769	150,905,808	7,787,076	965	208
Greene	15,116	5,916	39	307,464,306	51,972	229,135,067	12,824,965	2,168	379
Gwinnett	648,789	262,481	40	13,292,073,225	50,640	9,246,738,097	507,467,864	1,933	336
Habersham	37,764	14,008	37	492,357,615	35,148	326,753,314	17,293,464	1,235	226
Hall	151,555	60,047	40	2,639,216,165	43,953	1,798,660,460	97,374,707	1,622	289
Hancock	10,043	3,334	33	83,064,905	24,914	46,632,064	2,275,377	682	181
Haralson	26,895	10,135	38	322,518,040	31,822	211,913,098	11,068,434	1,092	209
Harris	25,094	10,390	41	480,128,642	46,211	333,553,591	18,152,581	1,747	357
Hart	23,250	9,266	40	272,132,919	29,369	180,278,641	9,375,778	1,012	205
Heard	11,263	3,724	33	115,534,985	31,024	73,545,909	3,769,423	1,012	733
Henry	139,997	59,887	43	2,769,448,055	46,245	1,846,149,180	99,592,903	1,663	493
Houston	116,987	46,223	40	1,705,522,500	36,898	1,180,794,037	62,815,922	1,359	220
Irwin	9,999	3,647	36	101,284,320	27,772	65,582,254	3,371,397	924	222
Jackson	45,442	17,800	39	656,698,894	36,893	434,437,808	22,999,339	1,292	303
Jasper	12,202	4,813	39	174,111,300	36,175	114,044,852	6,031,436	1,253	297
Jeff Davis	12,876	5,091	40	138,977,301	27,299	86,714,654	4,405,206	865	166
Jefferson	17,108	6,841	40	178,907,927	26,152	110,439,510	5,565,249	814	160
Jenkins	8,685	2,919	34	72,464,419	24,825	43,723,279	2,174,336	745	161
Johnson	9,414	2,890	31	74,726,269	25,857	46,108,912	2,313,405	800	154
Jones	24,778	10,054	41	383,369,538	38,131	256,011,526	13,587,810	1,351	270
Lamar	16,221	6,197	38	190,093,829	30,675	121,498,286	6,278,879	1,013	211
Lanier	7,169	2,447	34	65,426,681	26,738	42,238,787	2,152,783	880	224
Laurens	45,468	17,963	40	579,200,303	32,244	384,753,113	20,206,943	1,125	198
Lee	27,727	9,502	34	410,326,234	43,183	278,625,576	14,963,469	1,575	383
Liberty	61,231	15,277	25	430,719,258	28,194	285,220,094	14,633,627	958	305
Lincoln	8,458	3,154	37	100,791,294	31,957	68,132,462	3,591,247	1,139	221
Long	10,782	2,403	22	63,348,023	26,362	39,400,783	1,974,645	822	277
Lowndes	93,660	33,202	35	1,107,667,310	33,361	756,446,440	40,145,620	1,209	215
Lumpkin	22,569	8,459	37	301,912,964	35,691	202,012,359	10,696,942	1,265	349
Macon	21,332	3,865	18	100,626,986	26,035	62,866,916	3,164,004	819	134
Madison	10,960	10,429	95	326,994,310	31,354	214,598,384	11,162,867	1,070	217
Marion	14,046	2,194	16	68,322,249	31,140	45,960,770	2,379,944	1,085	226
McDuffie	26,677	8,415	32	256,530,698	30,485	163,557,245	8,454,479	1,005	186
McIntosh	7,178	3,904	54	111,683,884	28,608	70,916,801	3,664,902	939	219
Meriwether	22,843	8,498	37	250,399,855	29,466	159,842,625	8,197,283	965	185
Miller	6,402	2,145	34	60,116,373	28,026	38,870,146	2,008,274	936	156
Mitchell	23,836	8,078	34	211,447,564	26,176	134,031,417	6,782,370	840	184
Monroe	22,638	9,310	41	375,446,723	40,327	253,333,594	13,613,082	1,462	304
Montgomery	8,471	2,765	33	76,084,995	27,517	47,349,084	2,411,304	872	196
Morgan	16,403	6,718	41	255,092,557	37,972	170,203,327	9,097,173	1,354	266
Murray	38,617	13,507	35	421,025,265	31,171	281,086,509	14,395,650	1,066	218
Muscogee	185,300	69,051	37	2,424,819,089	35,116	1,653,547,821	88,287,428	1,279	181
Newton	71,736	29,551	41	1,143,422,651	38,693	752,570,369	39,985,871	1,353	323
Oconee	27,270	11,096	41	604,173,136	54,450	430,875,825	23,854,921	2,150	404
Oglethorpe	13,142	4,863	37	155,628,302	32,003	102,889,170	5,330,787	1,096	255
Paulding	94,315	37,756	40	1,660,250,244	43,973	1,108,764,932	59,248,892	1,569	535

Selected Tax Data by Type and/or County

TABLE 12 - 2002 Personal Income Tax Data by County of Residents (in Millions)

COUNTY	2002 RESIDENT POPULA- TION ESTIMATE	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX 1987=100
		TOTAL	PER 100 RESIDENTS	TOTAL	AVERAGE PER RETURN		TOTAL	AVERAGE PER RETURN	
Peach	24,093	9,590	40	307,218,577	32,035	200,047,116	10,450,864	1,090	192
Pickens	25,650	10,409	41	457,919,530	43,993	314,713,528	17,040,233	1,637	317
Pierce	16,006	6,103	38	189,220,960	31,005	124,280,636	6,489,344	1,063	243
Pike	14,596	5,661	39	216,524,046	38,248	141,606,699	7,513,131	1,327	288
Polk	39,429	14,798	38	442,158,718	29,880	292,539,547	15,163,273	1,025	172
Pulaski	9,719	3,417	35	112,376,898	32,888	76,207,124	4,023,062	1,177	199
Putnam	19,364	7,783	40	291,510,796	37,455	196,612,852	10,539,582	1,354	302
Quitman	2,558	721	28	20,017,277	27,763	13,748,779	719,896	998	282
Rabun	15,537	5,988	39	195,086,063	32,580	129,908,308	6,868,595	1,147	255
Randolph	7,593	2,620	35	64,211,287	24,508	40,392,364	2,033,744	776	157
Richmond	198,159	72,032	36	2,191,268,807	30,421	1,425,657,379	74,443,155	1,033	146
Rockdale	73,143	29,305	40	1,286,381,085	43,896	874,267,869	47,354,798	1,616	230
Schley	3,931	1,355	34	42,381,152	31,278	28,001,724	1,447,638	1,068	200
Screven	15,440	5,534	36	152,231,822	27,508	97,333,910	4,968,591	898	176
Seminole	9,328	3,311	35	92,223,404	27,854	58,097,091	3,006,286	908	175
Spalding	59,659	23,913	40	771,446,729	32,261	496,237,939	25,952,823	1,085	173
Stephens	25,558	10,136	40	295,493,384	29,153	193,827,317	10,088,228	995	164
Stewart	5,092	1,707	34	40,943,976	23,986	25,629,968	1,270,194	744	147
Sumter	33,218	11,423	34	349,841,958	30,626	228,675,516	11,924,954	1,044	172
Talbot	6,580	2,660	40	71,372,011	26,832	43,280,407	2,162,205	813	196
Taliaferro	1,995	650	33	14,216,762	21,872	8,365,379	405,748	624	138
Tattnall	22,226	6,551	29	179,346,847	27,377	114,659,985	5,870,591	896	184
Taylor	8,893	3,252	37	95,765,753	29,448	61,523,995	3,172,266	975	193
Telfair	11,567	4,025	35	97,242,258	24,160	58,795,585	2,933,137	729	144
Terrell	10,828	3,916	36	112,634,047	28,763	72,460,738	3,746,489	957	177
Thomas	43,057	15,801	37	567,706,528	35,929	389,444,265	20,832,689	1,318	192
Tift	39,044	14,535	37	470,488,817	32,369	311,276,538	16,378,064	1,127	188
Toombs	26,272	9,516	36	284,908,535	29,940	183,278,442	9,584,341	1,007	172
Towns	9,670	3,760	39	113,313,331	30,137	74,263,076	3,907,920	1,039	288
Treutlen	6,968	2,112	30	54,716,040	25,907	33,080,130	1,678,872	795	177
Troup	59,834	23,215	39	808,853,064	34,842	541,244,239	28,604,800	1,232	178
Turner	9,623	3,452	36	83,625,858	24,225	50,879,214	2,548,198	738	166
Twiggs	10,486	3,948	38	109,599,474	27,761	69,895,240	3,537,037	896	204
Union	18,386	7,107	39	213,539,540	30,046	141,366,385	7,464,859	1,050	323
Upson	27,784	10,463	38	304,493,999	29,102	201,360,850	10,407,506	995	159
Walker	62,078	22,879	37	708,616,127	30,972	482,374,354	25,039,953	1,094	171
Walton	67,068	25,728	38	1,084,599,923	42,156	720,411,984	38,665,104	1,503	364
Ware	35,451	13,066	37	376,822,978	28,840	250,305,630	13,050,517	999	151
Warren	6,241	2,410	39	59,334,068	24,620	35,694,438	1,757,024	729	172
Washington	20,853	7,556	36	247,569,773	32,765	164,199,752	8,629,091	1,142	182
Wayne	27,064	9,275	34	294,808,686	31,785	192,340,493	10,064,335	1,085	200
Webster	2,293	878	38	24,005,399	27,341	15,873,813	810,933	924	203
Wheeler	6,579	1,674	25	42,783,288	25,558	26,050,020	1,302,026	778	173
White	22,045	8,819	40	298,851,669	33,887	194,795,825	10,276,333	1,165	321
Whitfield	86,662	35,787	41	1,482,898,454	41,437	1,048,745,363	56,552,831	1,580	198
Wilcox	8,658	2,471	29	64,721,754	26,193	41,237,146	2,095,891	848	164
Wilkes	10,653	4,189	39	116,472,843	27,804	75,698,954	3,873,730	925	146
Wilkinson	10,274	3,928	38	121,479,353	30,927	78,632,177	4,052,911	1,032	149
Worth	21,794	8,452	39	247,494,926	29,282	159,722,192	8,215,606	972	220
Other		352,339		6,068,878,905	17,225	8,724,592,829	466,654,560	1,324	455
TOTAL	8,544,005	3,658,705	43	149,204,720,882	40,781	108,276,684,250	5,879,892,330	1,607	248

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2003

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Appling	269,482	251,741	305,984	\$ 2,461,126.09	\$ 2,464,681.60	\$ 2,502,625.88	7,428,434
Atkinson	133,756	115,037	6,415	\$ 628,717.52	\$ 619,785.38	\$ 608,314.12	1,856,817
Bacon	171,312	162,615	10,519	\$ 1,041,744.88	\$ 1,061,922.16	\$ 1,087,216.68	3,190,884
Baker	92,380	86,446	6,227	\$ 255,251.16	\$ 194,294.79	\$ 194,294.79	449,546
Baldwin	601,299	567,915	37,524	\$ 5,883,441.51	\$ 5,841,291.36	\$ 5,791,458.34	17,516,191
Banks	454,588	391,127	13,741	\$ 2,729,914.14	\$ 2,680,669.23	\$ 2,712,403.66	8,122,987
Barrow	1,315,316	1,160,313	33,500	\$ 6,449,795.02	\$ 6,643,202.54	\$ 6,470,745.42	19,563,743
Bartow	2,262,259	2,193,584	185,451	\$ 8,188,003.67	\$ 14,397,075.18	\$ 14,240,524.54	36,825,603
Ben Hill	301,308	272,695	12,681	\$ 2,063,132.53	\$ 2,065,950.43	\$ 2,036,145.47	6,165,228
Berrien	264,247	238,183	11,288	\$ 1,338,653.41	\$ 1,366,645.00	\$ 1,358,652.03	4,063,950
Bibb	3,832,909	3,580,464	127,435	\$ 165,581.53	\$ 27,619,715.79	\$ 27,369,365.80	55,154,663
Bleckley	213,372	199,604	8,643	\$ 1,004,810.73	\$ 1,033,173.90	\$ 1,037,887.49	3,075,872
Brantley	191,235	179,771	19,621	\$ 515,496.11	\$ 911,351.56	\$ 940,214.67	2,367,062
Brooks	292,013	269,582	12,128	\$ 1,106,763.09	\$ 1,077,688.95	\$ 1,104,642.09	3,289,094
Bryan	686,104	671,300	22,307	\$ 2,409,510.81	\$ 2,413,775.89	\$ 2,526,925.92	7,350,213
Bulloch	1,241,942	1,109,582	38,283	\$ 8,078,770.28	\$ 8,086,755.42		16,165,526
Burke	441,426	394,106	1,139,360	\$ 2,559,704.59	\$ 2,550,693.18		5,110,398
Butts	501,747	435,007	34,102	\$ 2,711,330.68	\$ 2,689,509.43	\$ 2,704,395.52	8,105,236
Calhoun	103,066	96,200	7,309	\$ 330,983.50	\$ 333,865.42	\$ 327,608.53	992,457
Camden	884,455	861,991	36,639	\$ 4,816,808.34	\$ 5,782,675.91	\$ 1,205,231.67	11,804,716
Candler	189,199	162,012	8,509	\$ 990,020.44	\$ 1,023,746.68	\$ 1,013,785.67	3,027,553
Carroll	2,242,045	2,079,967	70,887	\$ 12,703,780.91	\$ 12,651,509.52	\$ 12,624,263.09	37,979,554
Catoosa	1,300,800	1,208,851	32,339	\$ 7,388,594.36	\$ 7,379,977.43	\$ 7,351,893.12	22,120,465
Charlton	224,981	205,860	20,792	\$ 625,023.41	\$ 784,134.33	\$ 769,732.20	2,178,890
Chatham	8,190,866	7,572,986	237,926	\$ 46,514,623.81	\$ 46,521,497.94		93,036,122
Chattahoochee	50,498	48,086	4,067	\$ 5,391.68	\$ 298,683.43	\$ 322,563.80	626,639
Chattooga	493,423	452,566	14,446	\$ 2,098,746.46	\$ 2,078,709.96	\$ 2,102,095.75	6,279,552
Cherokee	5,533,990	5,227,093	122,810	\$ 23,031,245.39		\$ 22,945,547.88	45,976,793
Clarke	2,612,779	2,487,270	67,682	\$ 17,256,659.75	\$ 17,267,379.89	\$ 17,193,786.77	51,717,826
Clay	94,591	84,049	4,468	\$ 282,060.16	\$ 289,908.19	\$ 301,516.12	873,484
Clayton	6,717,700	6,371,048	759,616	\$ 253,625.36	\$ 44,572,638.91	\$ 44,003,943.15	88,830,207
Clinch	154,271	143,198	12,827	\$ 626,854.53	\$ 637,896.02		1,264,751
Cobb	24,125,812	22,922,469	494,388	\$ 185,910.86		\$ 112,255,398.47	112,441,309
Coffee	774,860	668,996	25,573	\$ 4,919,728.30	\$ 4,916,032.09	\$ 25,785.41	9,861,546
Colquitt	643,558	597,642	26,168	\$ 4,175,817.85	\$ 4,180,706.82	\$ 4,179,438.93	12,535,964

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2003

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Columbia	2,581,582	2,399,238	47,692	\$ 11,134,174.57	\$ 11,132,172.06	\$ 11,104,766.06	33,371,113
Cook	330,004	283,227	12,618	\$ 1,662,241.45	\$ 1,656,695.89	\$ 1,674,713.50	4,993,651
Coweta	2,945,421	2,814,920	138,798	\$ 14,288,322.49	\$ 14,271,486.89	\$ 14,163,322.89	42,723,132
Crawford	225,724	210,040	11,272	\$ 511,180.76	\$ 494,426.24	\$ 505,677.83	1,511,285
Crisp	466,104	424,963	8,002	\$ 3,361,102.04	\$ 3,355,988.68	\$ 3,340,696.93	10,057,788
Dade	272,518	256,775	12,584	\$ 1,863,604.69	\$ 1,855,170.90	\$ 1,864,372.21	5,583,148
Dawson	877,629	823,168	16,589	\$ 3,597,147.41	\$ 3,598,279.99	\$ 3,565,342.53	10,760,770
Decatur	674,487	594,843	24,576	\$ 3,884,364.03	\$ 3,882,436.67	\$ 3,939,884.49	11,706,685
DeKalb	21,110,900	20,517,403	423,497		81,684,425.18	\$ 88,168,783.57	169,853,209 (2)
Dodge	304,866	275,183	17,175	\$ 1,187,776.48	\$ 1,565,665.02	\$ 1,559,924.73	4,313,366
Dooly	258,080	220,159	12,323	\$ 948,931.13	\$ 937,500.19	\$ 945,516.30	2,831,948
Dougherty	1,982,099	1,816,569	68,657	\$ 15,422,846.83	\$ 15,435,273.88	\$ 15,361,301.52	46,219,422
Douglas	2,899,124	2,769,647	90,830	\$ 17,300,359.56	\$ 17,574,355.53	\$ 17,470,659.56	52,345,375
Early	296,356	272,864	15,351	\$ 1,545,045.01	\$ 1,550,141.89	\$ 1,545,747.09	4,640,934
Echols	79,258	76,960	1,928	\$ 108,880.49	\$ 110,065.81		218,946
Effingham	885,222	819,839	109,329	\$ 3,973,325.44	\$ 3,975,791.51	\$ 4,139,169.50	12,088,286
Elbert	467,330	408,115	16,248	\$ 1,912,946.06	\$ 1,927,667.72	\$ 1,920,566.00	5,761,180
Emanuel	387,115	346,656	17,006	\$ 2,007,249.18	\$ 1,987,500.41	\$ 2,014,571.58	6,009,321
Evans	189,851	180,211	5,880	\$ 1,281,636.50	\$ 1,286,603.23	\$ 1,275,195.89	3,843,436
Fannin	658,252	606,731	13,915	\$ 2,654,104.37	\$ 2,660,804.65	\$ 2,616,674.00	7,931,583
Fayette	4,055,669	3,895,848	62,756	\$ -	\$ 17,005,375.41		17,005,375
Floyd	2,225,657	2,082,374	361,958	\$ 10,140,120.56	\$ 13,433,169.67	\$ 13,387,264.45	36,960,555
Forsyth	5,892,632	5,585,756	73,800	\$ 20,175,216.48	\$ 20,465,180.78	\$ 20,143,219.15	60,783,616
Franklin	628,792	528,486	20,400	\$ 3,058,298.21	\$ 3,104,021.23	\$ 3,091,293.37	9,253,613
Fulton	39,671,513	38,209,677	1,006,082		\$ 180,102,555.43	\$ 177,719,350.57	357,821,906
Gilmer	922,183	849,664	22,631	\$ 2,975,082.75	\$ 3,190,268.68	\$ 3,183,990.66	9,349,342
Glascok	63,344	60,402	3,188	\$ 135,223.23	\$ 142,723.94	\$ 148,076.25	426,023
Glynn	3,463,458	3,325,926	59,103	\$ 15,724,976.43	\$ 15,749,456.70		31,474,433
Gordon	1,282,319	1,198,844	34,125	\$ 7,050,711.78	\$ 7,026,826.22	\$ 7,017,182.89	21,094,721
Grady	518,001	442,939	16,053	\$ 1,184,595.14	\$ 2,073,411.95	\$ 2,059,231.77	5,317,239
Greene	902,538	851,202	23,418	\$ 2,218,782.78	\$ 2,226,498.39	\$ 2,180,117.09	6,625,398
Gwinnett	24,216,312	22,958,104	361,490	\$ 119,719,843.36		\$ 119,426,356.20	239,146,200
Habersham	1,103,194	985,389	42,960	\$ 2,742,337.42	\$ 4,711,369.71	\$ 4,733,074.77	12,186,782
Hall	4,986,800	4,600,523	94,499	\$ 21,691,133.37	\$ 21,816,063.67	\$ 21,676,453.09	65,183,650
Hancock	239,302	214,863	32,208	\$ 419,544.52	\$ 426,032.98		845,578

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2003

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Haralson	569,337	505,393	34,044	\$ 2,420,398.95	\$ 2,418,475.55	\$ 2,422,925.34	7,261,800
Harris	658,583	627,017	60,016	\$ 1,794,701.42	\$ 1,797,629.46	\$ 1,802,835.34	5,395,166
Hart	876,261	785,399	23,792	\$ 2,236,642.46	\$ 2,228,979.05	\$ 2,242,926.53	6,708,548
Heard	269,121	231,357	114,548	\$ 3,236,370.29	\$ 3,233,268.85	\$ 3,224,249.27	9,693,888
Henry	5,026,892	4,593,618	83,525	\$ 11,639,730.83	\$ 20,495,649.69	\$ 20,318,944.48	52,454,325
Houston	2,510,991	2,410,808	74,754	\$ 16,341,893.98	\$ 16,250,892.91	\$ 16,137,263.83	48,730,051
Irwin	191,029	169,311	12,027	\$ 462,501.05	\$ 481,709.94	\$ 475,669.25	1,419,880
Jackson	1,489,428	1,307,661	94,467	\$ 5,873,808.22	\$ 5,932,218.20	\$ 5,840,413.46	17,646,440
Jasper	343,301	265,595	23,168	\$ 926,571.80	\$ 941,633.04	\$ 926,155.79	2,794,361
Jeff Davis	242,356	225,301	12,267	\$ 1,772,650.23	\$ 1,789,267.27	\$ 1,802,451.46	5,364,369
Jefferson	396,671	337,769	23,964	\$ 1,648,090.80	\$ 1,632,290.55	\$ 1,645,471.90	4,925,853
Jenkins	120,567	113,113	11,293	\$ 554,654.22	\$ 552,201.91	\$ 570,360.38	1,677,217
Johnson	132,399	116,544	6,939	\$ 476,809.60	\$ 471,993.89		948,803
Jones	529,409	490,918	38,317	\$ 1,987,782.34	\$ 1,926,578.97	\$ 1,956,291.86	5,870,653
Lamar	354,826	316,641	16,656	\$ 1,318,363.00	\$ 1,299,864.13	\$ 1,287,279.64	3,905,507
Lanier	86,853	82,344	5,875	\$ 311,578.39	\$ 376,922.62	\$ 376,686.43	1,065,187
Laurens	1,054,766	950,081	35,345	\$ 507,410.13	\$ 6,727,409.76	\$ 6,665,660.33	13,900,480
Lee	519,078	492,162	17,005	\$ 2,507,829.05	\$ 2,498,096.99	\$ 2,504,706.44	7,510,632
Liberty	806,656	767,799	42,549	\$ 5,403,062.02	\$ 5,394,748.77	\$ 5,592,523.45	16,390,334
Lincoln	218,638	193,350	5,502	\$ 465,528.35	\$ 468,444.72	\$ 479,965.09	1,413,938
Long	125,035	117,967	8,592	\$ 323,921.14	\$ 323,481.23	\$ 335,948.58	983,351
Lowndes	2,103,955	1,974,520	65,997	\$ 16,647,174.78	\$ 16,643,491.25	\$ 16,612,423.27	49,903,089
Lumpkin	901,868	782,106	18,169	\$ 2,580,076.11	\$ 2,570,451.15	\$ 2,571,014.83	7,721,542
Macon	304,704	267,312	16,505	\$ 1,065,099.09	\$ 1,118,568.82	\$ 1,051,311.54	3,234,979
Madison	485,140	439,990	35,998	\$ 1,509,394.08	\$ 1,519,075.70	\$ 1,132,390.83	4,160,861
Marion	132,474	125,908	6,938	\$ 384,346.34	\$ 375,154.49	\$ 376,378.64	1,135,879
McDuffie	475,084	431,485	16,751	\$ 3,017,474.75	\$ 3,016,541.88	\$ 3,032,679.09	9,066,696
McIntosh	228,203	219,487	11,300	\$ 1,276,526.15	\$ 1,269,855.26	\$ 1,314,861.61	3,861,243
Meriwether	472,249	395,886	19,092	\$ 1,263,104.70	\$ 1,583,719.78	\$ 1,578,572.29	4,425,397
Miller	162,251	141,526	4,588	\$ 524,352.53	\$ 520,039.97		1,044,393
Mitchell	504,680	436,125	22,519	\$ 1,861,642.70	\$ 1,858,889.73	\$ 1,855,063.73	5,575,596
Monroe	599,668	553,073	485,638	\$ 3,430,067.20	\$ 4,134,031.99	\$ 4,138,460.72	11,702,560
Montgomery	149,564	131,357	8,022	\$ 462,186.87	\$ 454,360.65	\$ 459,749.23	1,376,297
Morgan	843,183	640,716	19,662	\$ 2,219,399.57	\$ 2,232,777.57	\$ 2,242,310.30	6,694,487
Murray	839,731	812,333	24,166	\$ 3,451,300.82	\$ 3,427,257.78	\$ 3,419,545.18	10,298,104

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2003

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Muscogee	3,996,347	3,761,207	102,145	\$ 28,513,787.14	\$ 28,714,464.76	\$ 5,722,796.69	62,951,049
Newton	2,067,050	1,855,044	47,850	\$ 7,638,435.07	\$ 7,738,785.31	\$ 7,592,671.97	22,969,892
Oconee	1,027,199	925,181	20,410	\$ 4,080,060.84	\$ 4,115,104.04	\$ 4,071,537.03	12,266,702
Oglethorpe	347,537	315,808	11,658	\$ 565,242.83	\$ 567,185.08	\$ 561,441.04	1,693,869
Paulding	2,485,498	2,345,468	50,409	\$ 10,423,103.32	\$ 10,450,185.66	\$ 10,289,892.24	31,163,181
Peach	422,093	389,578	12,893	\$ 2,727,893.36	\$ 2,761,576.36	\$ 115,182.04	5,604,652
Pickens	959,765	907,679	24,434	\$ 982,924.99	\$ 3,220,762.30	\$ 3,129,005.35	7,332,693
Pierce	295,864	271,124	15,804	\$ 1,351,767.19	\$ 1,348,726.23	\$ 1,356,111.47	4,056,605
Pike	398,353	334,484	7,821	\$ 829,581.35	\$ 811,448.44	\$ 813,865.52	2,454,895
Polk	778,346	709,249	93,182	\$ 3,627,238.71	\$ 3,622,343.79	\$ 3,602,968.37	10,852,551
Pulaski	180,500	166,802	7,532	\$ 802,520.45	\$ 802,456.78	\$ 802,917.83	2,407,895
Putnam	827,035	773,147	101,874	\$ 2,991,820.54	\$ 2,990,047.44	\$ 2,974,155.24	8,956,023
Quitman	51,929	47,191	1,856	\$ 129,566.77	\$ 239,868.97	\$ 237,358.62	606,794
Rabun	913,369	872,732	249,244	\$ 2,633,896.67	\$ 2,648,633.97	\$ 2,621,469.87	7,904,001
Randolph	142,252	131,178	7,226	\$ 641,499.31	\$ 639,113.38	\$ 122,465.39	1,403,078
Richmond	3,967,633	3,717,957	133,188	\$ 31,608,968.48	\$ 31,652,794.94	\$ 31,578,558.24	94,840,322
Rockdale	2,191,339	2,071,026	62,194	\$ 14,958,475.53	\$ 13,359,225.54	\$ 8,609,781.33	36,927,482 (3)
Schley	76,489	68,928	2,718	\$ 140,306.63	\$ 265,192.82	\$ 268,491.46	673,991
Screven	314,614	292,184	15,824	\$ 1,089,350.73	\$ 1,086,827.08	\$ 1,127,406.41	3,303,584
Seminole	198,215	181,529	8,820	\$ 914,336.00	\$ 916,055.74	\$ 908,740.19	2,739,132
Spalding	1,419,551	1,291,268	30,237	\$ 34,849.72	\$ 7,731,453.24	\$ 7,710,708.86	15,477,012
Stephens	619,238	557,016	23,430	\$ 979,410.05	\$ 2,916,288.96	\$ 2,898,284.08	6,793,983
Stewart	136,876	127,947	6,116	\$ 296,860.53	\$ 298,099.40	\$ 298,779.13	893,739
Sumter	546,636	503,134	30,801	\$ 3,782.25	\$ 3,484,971.11	\$ 3,480,227.83	6,968,981
Talbot	201,892	176,029	11,260	\$ 425,353.12	\$ 424,301.01	\$ 430,270.42	1,279,925
Taliaferro	54,164	50,523	2,810	\$ 68,465.26	\$ 67,547.73	\$ 69,405.06	205,418
Tattnell	311,012	279,205	16,514	\$ 1,242,897.58	\$ 1,231,850.68	\$ 1,276,308.44	3,751,057
Taylor	179,369	155,822	12,027	\$ 690,754.00	\$ 683,867.70	\$ 691,678.66	2,066,300
Telfair	231,289	213,877	12,377	\$ 1,041,116.84	\$ 1,023,722.99	\$ 1,027,254.04	3,092,094
Terrell	215,946	177,063	8,582	\$ 799,939.46	\$ 798,222.03	\$ 799,397.23	2,397,559
Thomas	1,085,642	982,603	22,808	\$ 4,047,254.11	\$ 5,883,899.63	\$ 4,639,490.01	14,570,644
Tift	991,430	834,816	31,875	\$ 6,690,291.98	\$ 6,713,148.31	\$ 6,693,976.95	20,097,417
Toombs	448,897	416,671	22,795	\$ 3,656,997.18	\$ 3,644,791.22	\$ 3,663,480.96	10,965,269
Towns	477,088	459,433	10,642	\$ 1,496,584.56(3)	\$ 1,493,627.74	\$ 1,467,636.43	4,457,849 (4)
Treutlen	88,309	80,647	6,756	\$ 347,021.85	\$ 345,784.36		692,806

TABLE 13 - Selected Tax Statistics and Estimates by County Calendar Year 2003

COUNTY	ASSESSED VALUE (\$1,000's) (1)			COUNTY 1% TAX DISTRIBUTION			
	GENERAL PROPERTY		NET PUBLIC UTILITY	SPLOST	LOST	ELOST	TOTAL
	GROSS	NET					
Troup	1,629,321	1,486,218	45,379	\$ 8,403,311.81	\$ 8,405,916.64	\$ 8,394,566.65	25,203,795
Turner	168,820	142,865	10,844	\$ 819,787.48	\$ 821,539.43	\$ 812,764.61	2,454,092
Twiggs	240,077	223,649	14,256	\$ 1,374.66	\$ 631,031.40	\$ 628,093.63	1,260,500
Union	716,938	660,858	15,483	\$ 2,547,791.82	\$ 2,561,057.25	\$ 2,542,011.80	7,650,861
Upson	483,723	439,644	19,068	\$ 2,723,011.55	\$ 2,726,567.81	\$ 2,647,093.44	8,096,673
Walker	1,205,656	1,106,891	27,114	\$ 4,612,487.42	\$ 4,597,706.14	\$ 4,587,090.65	13,797,284
Walton	1,986,706	1,849,054	56,548	\$ 6,153,425.67	\$ 6,347,709.06	\$ 6,131,732.31	18,632,867
Ware	532,611	502,039	64,896	\$ 5,204,216.26	\$ 5,219,719.58	\$ 5,195,230.10	15,619,166
Warren	121,473	113,601	11,315	\$ 403,149.05	\$ 401,157.25	\$ 404,623.03	1,208,929
Washington	520,394	490,313	30,817	\$ 2,997,291.73	\$ 3,009,105.05		6,006,397
Wayne	591,190	554,619	23,591	\$ 3,306,421.72	\$ 3,303,274.96	\$ 8,842.61	6,618,539
Webster	54,763	50,677	3,613	\$ 111,093.58	\$ 106,559.23	\$ 109,447.98	327,101
Wheeler	92,027	87,124	8,351	\$ 2,915.92	\$ 319,430.99	\$ 318,145.26	640,492
White	791,543	722,160	19,178	\$ 2,521,661.55	\$ 2,536,550.52	\$ 2,509,063.67	7,567,276
Whitfield	2,818,777	2,763,322	71,831	\$ 16,321,916.67	\$ 16,363,349.73	\$ 16,311,068.96	48,996,335
Wilcox	120,247	110,203	7,237	\$ 345,875.90	\$ 348,573.80	\$ 346,449.93	1,040,900
Wilkes	294,400	256,568	9,173	\$ 978,568.62	\$ 973,145.09		1,951,714
Wilkinson	314,078	299,136	19,683	\$ 1,378,273.62	\$ 1,347,962.34	\$ 1,364,669.56	4,090,906
Worth	477,067	382,043	16,684	\$ 1,480,594.79	\$ 1,481,336.83	\$ 1,473,046.38	4,434,978
State Total	262,200,753	246,513,370	10,451,759	772,111,444	1,029,073,949	\$ 1,143,082,045	2,944,267,438

(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. MARTA Tax figures are not represented in this table.

(2) \$81,684,425.18 in HOST for DeKalb County located in LOST Column.

(3) \$13,359,225.54 in HOST for Rockdale County located in LOST Column.

(4) \$1,496,584.56 in SPLOST Column represents \$5,777.56 in SPLOST and \$1,490,807.00 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	2002 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2003 County 1% Tax Distribution		2002 ADJ. GROSS INCOME REPORTED (GA Returns)		2003 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	819,777	1	180,102,555	1	22,375,564,191	1	39,215,759	1	220	27,295	47,837
DeKalb	673,645	4	88,168,784	4	11,885,035,714	4	20,940,900	4	131	17,643	31,086
Gwinnett	648,789	3	119,719,843	2	13,292,073,225	3	23,319,594	3	185	20,488	35,943
Cobb	641,748	2	112,255,398	3	14,463,947,024	2	23,416,857	2	175	22,538	36,489
Clayton	253,479	6	44,572,639	6	2,912,860,392	8	7,130,664	6	176	11,492	28,131
Chatham	234,909	5	46,521,498	5	3,553,401,543	5	7,810,912	5	198	15,127	33,251
Richmond	198,159	12	31,652,795	7	2,191,268,807	14	3,851,145	13	160	11,058	19,435
Muscogee	185,300	11	28,714,465	8	2,424,819,089	12	3,863,352	12	155	13,086	20,849
Cherokee	159,455	7	23,031,245	10	3,503,213,730	6	5,349,903	8	144	21,970	33,551
Bibb	154,384	13	27,619,716	9	2,302,780,409	13	3,707,899	14	179	14,916	24,017
Hall	151,555	9	21,816,064	11	2,639,216,165	10	4,695,022	9	144	17,414	30,979
Henry	139,997	10	20,495,650	12	2,769,448,055	9	4,677,143	10	146	19,782	33,409
Houston	116,987	18	16,250,893	19	1,705,522,500	17	2,485,562	20	139	14,579	21,246
Forsyth	116,608	8	20,465,181	13	3,015,291,805	7	5,659,556	7	176	25,858	48,535
Clarke	102,923	16	17,267,380	15	1,339,857,221	22	2,554,952	19	168	13,018	24,824
Douglas	98,511	15	17,574,356	14	1,700,924,419	18	2,860,477	17	178	17,266	29,037
Coweta	97,753	17	14,271,487	24	1,770,577,764	16	2,953,718	16	146	18,113	30,216
Fayette	96,554	14	17,005,375	16	2,591,035,174	11	3,958,604	11	176	26,835	40,999
Dougherty	95,795	28	15,435,274	21	1,141,823,860	28	1,885,226	30	161	11,919	19,680
Columbia	94,946	21	11,132,172	27	1,885,339,085	15	2,446,930	21	117	19,857	25,772
Carroll	94,884	25	12,651,510	26	1,353,599,287	21	2,150,854	25	133	14,266	22,668
Paulding	94,315	22	10,450,186	28	1,660,250,244	19	2,395,877	23	111	17,603	25,403
Lowndes	93,660	27	16,643,491	17	1,107,667,310	29	2,040,517	27	178	11,826	21,786
Floyd	92,600	26	13,433,170	25	1,266,768,255	25	2,444,332	22	145	13,680	26,397
Whitfield	86,662	19	16,363,350	18	1,482,898,454	20	2,835,153	18	189	17,111	32,715
Bartow	82,467	23	14,397,075	23	1,268,790,101	24	2,379,035	24	175	15,385	28,848
Rockdale	73,143	24	14,958,476	22	1,286,381,085	23	2,133,220	26	205	17,587	29,165
Newton	71,736	29	7,738,785	31	1,143,422,651	27	1,902,894	29	108	15,939	26,526
Glynn	69,307	20	15,749,457	20	1,169,503,095	26	3,385,029	15	227	16,874	48,841
Walton	67,068	31	6,347,709	38	1,084,599,923	30	1,905,602	28	95	16,172	28,413

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

COUNTY	2002 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2003 County 1% Tax Distribution		2002 ADJ. GROSS INCOME REPORTED (GA Returns)		2003 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	62,078	39	4,597,706	47	708,616,127	34	1,134,005	39	74	11,415	18,267
Liberty	61,231	46	5,394,749	43	430,719,258	49	810,348	55	88	7,034	13,234
Troup	59,834	30	8,405,917	29	808,853,064	32	1,531,597	32	140	13,518	25,597
Spalding	59,659	32	7,731,453	32	771,446,729	33	1,321,505	34	130	12,931	22,151
Bulloch	57,105	35	8,086,755	30	623,858,411	38	1,147,865	38	142	10,925	20,101
Catoosa	56,449	33	7,379,977	33	708,355,183	35	1,241,190	35	131	12,549	21,988
Barrow	51,242	34	6,643,203	37	811,782,547	31	1,193,813	37	130	15,842	23,298
Gordon	46,641	37	7,026,826	34	621,211,625	39	1,232,969	36	151	13,319	26,435
Laurens	45,468	38	6,727,410	35	579,200,303	41	985,426	44	148	12,739	21,673
Jackson	45,442	36	5,932,218	39	656,698,894	36	1,402,128	33	131	14,451	30,855
Camden	45,181	45	5,782,676	42	427,131,386	50	898,630	48	128	9,454	19,890
Baldwin	45,056	48	5,841,291	41	507,243,303	43	605,439	68	130	11,258	13,437
Thomas	43,057	40	5,883,900	40	567,706,528	42	1,005,411	43	137	13,185	23,351
Colquitt	42,927	53	4,180,707	48	411,887,930	52	623,810	65	97	9,595	14,532
Effingham	41,037	43	3,975,792	51	632,135,451	37	929,168	47	97	15,404	22,642
Polk	39,429	51	3,622,344	54	442,158,718	48	802,431	57	92	11,214	20,351
Tift	39,044	42	6,713,148	36	470,488,817	46	866,691	52	172	12,050	22,198
Coffee	38,654	50	4,916,032	45	403,799,766	54	694,569	60	127	10,447	17,969
Murray	38,617	52	3,427,258	57	421,025,265	51	836,499	54	89	10,903	21,661
Habersham	37,764	41	4,711,370	46	492,357,615	44	1,028,349	42	125	13,038	27,231
Ware	35,451	55	5,219,720	44	376,822,978	57	566,935	71	147	10,629	15,992
Sumter	33,218	58	3,484,971	56	349,841,958	59	533,935	75	105	10,532	16,074
Decatur	28,085	59	3,882,437	52	279,965,451	73	619,419	67	138	9,969	22,055
Upson	27,784	74	2,726,568	69	304,493,999	66	458,712	84	98	10,959	16,510
Lee	27,727	69	2,498,097	78	410,326,234	53	509,167	78	90	14,799	18,364
Oconee	27,270	44	4,115,104	50	604,173,136	40	945,591	45	151	22,155	34,675
Wayne	27,064	64	3,303,275	59	294,808,686	70	578,210	70	122	10,893	21,365
Haralson	26,895	72	2,418,476	80	322,518,040	61	539,437	74	90	11,992	20,057
McDuffie	26,677	81	3,016,542	64	256,530,698	77	448,236	86	113	9,616	16,802
Toombs	26,272	70	3,644,791	53	284,908,535	72	439,466	87	139	10,845	16,728

33

Selected Tax Data by Type and/or County

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

COUNTY	2002 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2003 County 1% Tax Distribution		2002 ADJ. GROSS INCOME REPORTED (GA Returns)		2003 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	26,120	85	2,078,710	85	263,448,374	76	467,012	82	80	10,086	17,879
Pickens	25,650	49	3,220,762	61	457,919,530	47	932,113	46	126	17,853	36,340
Stephens	25,558	67	2,916,289	67	295,493,384	69	580,446	69	114	11,562	22,711
Gilmer	25,257	56	3,190,269	62	304,574,031	65	872,295	51	126	12,059	34,537
Bryan	25,225	61	2,413,776	81	392,415,644	55	693,607	61	96	15,557	27,497
Harris	25,094	65	1,797,629	93	480,128,642	45	687,033	62	72	19,133	27,378
Jones	24,778	76	1,926,579	90	383,369,538	56	529,235	76	78	15,472	21,359
Peach	24,093	79	2,761,576	68	307,218,577	64	402,471	92	115	12,751	16,705
Grady	23,956	88	2,073,412	86	232,050,487	84	458,992	83	87	9,687	19,160
Mitchell	23,836	91	1,858,890	91	211,447,564	91	458,644	85	78	8,871	19,242
Hart	23,250	71	2,228,979	83	272,132,919	74	809,191	56	96	11,705	34,804
Meriwether	22,843	90	1,583,720	97	250,399,855	79	414,978	90	69	10,962	18,167
Burke	22,807	60	2,550,693	76	223,665,984	86	1,533,466	31	112	9,807	67,237
Monroe	22,638	47	4,134,032	49	375,446,723	58	1,038,711	41	183	16,585	45,884
Lumpkin	22,569	63	2,570,451	74	301,912,964	67	800,275	58	114	13,377	35,459
Tattnall	22,226	104	1,231,851	109	179,346,847	98	295,719	103	55	8,069	13,305
Crisp	22,129	83	3,355,989	58	218,017,248	88	432,965	88	152	9,852	19,566
White	22,045	66	2,536,551	77	298,851,669	68	741,338	59	115	13,556	33,628
Worth	21,794	94	1,481,337	102	247,494,926	82	398,727	93	68	11,356	18,295
Emanuel	21,782	93	1,987,500	88	205,690,690	92	363,662	94	91	9,443	16,696
Butts	21,414	80	2,689,509	70	271,622,554	75	469,109	81	126	12,684	21,907
Macon	21,332	115	1,118,569	110	100,626,986	126	283,817	109	52	4,717	13,305
Fannin	20,910	75	2,660,805	72	235,727,572	83	620,646	66	127	11,273	29,682
Franklin	20,856	73	3,104,021	63	249,592,829	80	548,886	73	149	11,967	26,318
Washington	20,853	77	3,009,105	65	247,569,773	81	521,130	77	144	11,872	24,991
Elbert	20,647	89	1,927,668	89	231,083,678	85	424,363	89	93	11,192	20,553
Putnam	19,364	57	2,990,047	66	291,510,796	71	875,021	49	154	15,054	45,188
Dodge	19,294	97	1,565,665	98	185,752,101	96	292,358	104	81	9,627	15,153
Chattahoochee	19,274	154	298,683	150	28,289,788	153	52,153	158	15	1,468	2,706
Union	18,386	82	2,561,057	75	213,539,540	90	676,341	63	139	11,614	36,786

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

COUNTY	2002 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2003 County 1% Tax Distribution		2002 ADJ. GROSS INCOME REPORTED (GA Returns)		2003 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
Appling	17,654	86	2,464,682	79	180,421,715	97	557,725	72	140	10,220	31,592
Dawson	17,626	54	3,598,280	55	320,997,441	62	839,757	53	204	18,212	47,643
Ben Hill	17,294	96	2,065,950	87	175,827,383	100	285,376	108	119	10,167	16,501
Jefferson	17,108	95	1,632,291	96	178,907,927	99	361,733	95	95	10,458	21,144
Morgan	16,403	78	2,232,778	82	255,092,557	78	660,378	64	136	15,552	40,260
Berrien	16,335	106	1,366,645	103	170,550,789	102	249,471	113	84	10,441	15,272
Brooks	16,312	111	1,077,689	112	133,867,497	111	281,710	110	66	8,207	17,270
Lamar	16,221	98	1,299,864	106	190,093,829	94	333,297	98	80	11,719	20,547
Pierce	16,006	102	1,348,726	104	189,220,960	95	286,928	107	84	11,822	17,926
Cook	15,924	100	1,656,696	95	158,082,862	104	295,845	102	104	9,927	18,579
Dade	15,733	101	1,855,171	92	159,488,576	103	269,359	111	118	10,137	17,121
Rabun	15,537	68	2,648,634	73	195,086,063	93	1,121,976	40	170	12,556	72,213
Screven	15,440	109	1,086,827	111	152,231,822	107	308,008	101	70	9,860	19,949
Brantley	15,161	118	911,352	121	152,784,891	106	199,392	123	60	10,077	13,152
Banks	15,146	87	2,680,669	71	219,657,165	87	404,868	91	177	14,503	26,731
Greene	15,116	62	2,226,498	84	307,464,306	63	874,620	50	147	20,340	57,861
Pike	14,596	103	811,448	123	216,524,046	89	342,305	97	56	14,834	23,452
Marion	14,046	142	375,154	144	68,322,249	138	132,846	140	27	4,864	9,458
Oglethorpe	13,142	112	567,185	132	155,628,302	105	327,466	99	43	11,842	24,918
Jeff Davis	12,876	108	1,789,267	94	138,977,301	109	237,568	116	139	10,794	18,450
Crawford	12,560	121	494,426	135	136,936,287	110	221,312	121	39	10,903	17,620
Jasper	12,202	110	941,633	118	174,111,300	101	288,763	105	77	14,269	23,665
Early	12,172	107	1,550,142	99	119,098,058	114	288,215	106	127	9,785	23,679
Bleckley	11,799	113	1,033,174	114	150,996,417	108	208,247	122	88	12,797	17,650
Telfair	11,567	120	1,023,723	116	97,242,258	127	226,254	120	89	8,407	19,560
Dooly	11,560	117	937,500	119	121,248,513	113	232,482	117	81	10,489	20,111
Heard	11,263	92	3,233,269	60	115,534,985	117	345,905	96	287	10,258	30,712
Evans	11,119	119	1,286,603	107	115,656,772	116	186,091	127	116	10,402	16,736
Madison	10,960	84	1,519,076	100	326,994,310	60	475,988	79	139	29,835	43,430
Terrell	10,828	124	798,222	125	112,634,047	119	185,645	128	74	10,402	17,145

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

COUNTY	2002 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2003 County 1% Tax Distribution		2002 ADJ. GROSS INCOME REPORTED (GA Returns)		2003 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
Long	10,782	145	323,481	148	63,348,023	143	126,559	141	30	5,875	11,738
Wilkes	10,653	114	973,145	117	116,472,843	115	265,741	112	91	10,933	24,945
Charlton	10,586	127	784,134	126	85,556,122	131	226,652	119	74	8,082	21,411
Twiggs	10,486	123	631,031	130	109,599,474	122	237,905	115	60	10,452	22,688
Wilkinson	10,274	105	1,347,962	105	121,479,353	112	318,819	100	131	11,824	31,032
Hancock	10,043	129	426,033	140	83,064,905	133	247,071	114	42	8,271	24,601
Bacon	10,017	122	1,061,922	113	103,530,020	123	173,134	131	106	10,335	17,284
Irwin	9,999	132	481,710	136	101,284,320	124	181,338	129	48	10,129	18,136
Candler	9,807	128	1,023,747	115	90,106,739	130	170,521	132	104	9,188	17,388
Pulaski	9,719	125	802,457	124	112,376,898	120	174,334	130	83	11,563	17,937
Towns	9,670	99	1,493,628	101	113,313,331	118	470,075	80	154	11,718	48,612
Turner	9,623	133	821,539	122	83,625,858	132	153,709	135	85	8,690	15,973
Johnson	9,414	140	471,994	137	74,726,269	135	123,483	144	50	7,938	13,117
Seminole	9,328	126	916,056	120	92,223,404	129	190,349	125	98	9,887	20,406
Taylor	8,893	131	683,868	127	95,765,753	128	167,849	133	77	10,769	18,874
Jenkins	8,685	138	552,202	133	72,464,419	136	124,406	143	64	8,344	14,324
Wilcox	8,658	144	348,574	145	64,721,754	140	117,440	146	40	7,475	13,564
Montgomery	8,471	137	454,361	139	76,084,995	134	139,379	137	54	8,982	16,454
Lincoln	8,458	130	468,445	138	100,791,294	125	198,852	124	55	11,917	23,511
Atkinson	7,688	141	619,785	131	62,470,486	144	121,452	145	81	8,126	15,798
Randolph	7,593	136	639,113	128	64,211,287	141	138,404	138	84	8,457	18,228
McIntosh	7,178	116	1,269,855	108	111,683,884	121	230,787	118	177	15,559	32,152
Lanier	7,169	146	376,923	143	65,426,681	139	88,219	151	53	9,126	12,306
Treutlen	6,968	149	345,784	146	54,716,040	147	87,403	152	50	7,852	12,543
Clinch	6,882	135	637,896	129	63,447,067	142	156,025	134	93	9,219	22,671
Talbot	6,580	134	424,301	141	71,372,011	137	187,289	126	64	10,847	28,463
Wheeler	6,579	150	319,431	149	42,783,288	149	95,475	148	49	6,503	14,512
Miller	6,402	139	520,040	134	60,116,373	145	146,114	136	81	9,390	22,823
Calhoun	6,323	148	333,865	147	51,106,583	148	103,509	147	53	8,083	16,370
Warren	6,241	143	401,157	142	59,334,068	146	124,916	142	64	9,507	20,015

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

COUNTY	2002 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2003 County 1% Tax Distribution		2002 ADJ. GROSS INCOME REPORTED (GA Returns)		2003 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	5,092	147	298,099	151	40,943,976	151	134,063	139	59	8,041	26,328
Baker	4,020	151	255,251	154	32,400,192	152	92,673	149	63	8,060	23,053
Schley	3,931	152	265,193	153	42,381,152	150	71,646	154	67	10,781	18,226
Echols	3,837	155	110,066	157	26,207,383	155	78,888	153	29	6,830	20,560
Clay	3,346	153	289,908	152	25,648,568	156	88,517	150	87	7,665	26,455
GlascocK	2,604	156	142,724	156	27,848,673	154	63,590	155	55	10,695	24,420
Quitman	2,558	158	239,869	155	20,017,277	158	49,047	159	94	7,825	19,174
Webster	2,293	157	106,559	158	24,005,399	157	54,290	156	46	10,469	23,676
Taliaferro	1,995	159	67,548	159	14,216,762	159	53,333	157	34	7,126	26,733
Other					6,068,878,905						
TOTAL	<u>8,544,005</u>		<u>1,292,164,045</u>		<u>149,204,720,882</u>		<u>256,965,129</u>		<u>151</u>	<u>17,463,089</u>	<u>30,075</u>

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER PER 2002 CENSUS ESTIMATES

Selected Tax Data by Type and/or County

TABLE 15 - Corporation Income Tax Returns by Taxable Income Class - 2002 Tax Year Returns

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
\$1 - \$5,000	6,991	3.94%	\$12,228,646	0.38%
\$5,000 - \$10,000	2,461	1.39%	\$17,778,683	0.55%
\$10,000 - \$25,000	3,802	2.14%	\$62,665,739	1.95%
\$25,000 - \$50,000	2,854	1.61%	\$102,958,950	3.20%
\$50,000 - \$100,000	2,130	1.20%	\$149,106,024	4.64%
\$100,000 - \$250,000	1,315	0.74%	\$201,965,055	6.28%
\$250,000 - \$500,000	467	0.26%	\$164,327,019	5.11%
\$500,000 - \$1,000,000	318	0.18%	\$223,101,671	6.94%
Over \$1,000,000	416	0.23%	\$2,282,560,994	70.96%
NONE (NO TAXABLE INCOME)	156,543	88.29%		
Total	177,297	100.00%	\$3,216,692,781	100.00%
FOREIGN CORPORATIONS				
\$1 - \$5,000	2,769	6.57%	\$4,378,784	0.08%
\$5,000 - \$10,000	829	1.97%	\$6,056,698	0.11%
\$10,000 - \$25,000	1,325	3.14%	\$21,874,515	0.41%
\$25,000 - \$50,000	1,088	2.58%	\$39,621,287	0.75%
\$50,000 - \$100,000	1,034	2.45%	\$73,859,690	1.40%
\$100,000 - \$250,000	1,156	2.74%	\$186,918,892	3.53%
\$250,000 - \$500,000	693	1.64%	\$246,066,876	4.65%
\$500,000 - \$1,000,000	520	1.23%	\$370,624,547	7.01%
Over \$1,000,000	849	2.01%	\$4,339,483,242	82.05%
NONE (NO TAXABLE INCOME)	31,906	75.66%		
Total	42,169	100.00%	\$5,288,884,531	100.00%
ALL CORPORATIONS				
\$1 - \$5,000	9,760	4.45%	\$16,607,429	0.20%
\$5,000 - \$10,000	3,290	1.50%	\$23,835,381	0.28%
\$10,000 - \$25,000	5,127	2.34%	\$84,540,254	0.99%
\$25,000 - \$50,000	3,942	1.80%	\$142,580,237	1.68%
\$50,000 - \$100,000	3,164	1.44%	\$222,965,714	2.62%
\$100,000 - \$250,000	2,471	1.13%	\$388,883,947	4.57%
\$250,000 - \$500,000	1,160	0.53%	\$410,393,895	4.82%
\$500,000 - \$1,000,000	838	0.38%	\$593,726,218	6.98%
Over \$1,000,000	1,265	0.58%	\$6,622,044,236	77.86%
NONE (NO TAXABLE INCOME)	188,449	85.87%		
Total	219,466	100.00%	\$8,505,577,312	100.00%

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

Selected Tax Data by Type and/or County

TABLE 16 - 2003 Millage Rates by County - Alphabetically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	25.20	Evans	18.22	Newton	30.36
Atkinson	27.27	Fannin	19.92	Oconee	24.78
Bacon	26.17	Fayette	31.96	Oglethorpe	20.92
Baker	31.95	Floyd	28.59	Paulding	24.63
Baldwin	31.17	Forsyth	23.98	Peach	32.25
Banks	20.45	Franklin	19.86	Pickens	20.84
Barrow	27.82	Fulton	34.69	Pierce	22.09
Bartow	26.85	Gilmer	19.69	Pike	24.87
Ben Hill	29.68	Glascok	29.70	Polk	22.80
Berrien	26.50	Glynn	22.47	Pulaski	24.07
Bibb	32.69	Gordon	22.39	Putnam	22.63
Bleckley	20.77	Grady	22.22	Quitman	27.53
Brantley	36.84	Greene	18.83	Rabun	17.12
Brooks	27.37	Gwinnett	31.80	Randolph	27.62
Bryan	25.14	Habersham	22.09	Richmond	28.50
Bulloch	18.82	Hall	22.55	Rockdale	35.44
Burke	20.92	Hancock	37.51	Schley	30.23
Butts	35.24	Haralson	23.20	Screven	23.00
Calhoun	28.54	Harris	24.46	Seminole	27.20
Camden	29.76	Hart	18.30	Spalding	35.57
Candler	29.47	Heard	21.35	Stephens	27.52
Carroll	24.28	Henry	36.20	Stewart	21.52
Catoosa	18.91	Houston	22.98	Sumter	26.37
Charlton	37.17	Irwin	30.53	Talbot	30.43
Chatham	32.31	Jackson	28.23	Taliaferro	28.59
Chattahoochee	19.11	Jasper	37.14	Tattnall	25.75
Chattooga	18.81	Jeff Davis	20.89	Taylor	20.44
Cherokee	27.03	Jefferson	26.57	Telfair	21.34
Clarke	32.95	Jenkins	32.32	Terrell	29.03
Clay	30.30	Johnson	27.08	Thomas	22.66
Clayton	25.80	Jones	25.32	Tift	23.05
Clinch	34.76	Lamar	25.19	Toombs	19.56
Cobb	26.97	Lanier	31.89	Towns	11.71
Coffee	23.21	Laurens	19.73	Treutlen	23.08
Colquitt	23.46	Lee	29.99	Troup	30.11
Columbia	24.88	Liberty	38.42	Turner	31.11
Cook	23.22	Lincoln	22.02	Twiggs	31.13
Coweta	25.04	Long	33.34	Union	14.70
Crawford	28.00	Lowndes	22.65	Upson	31.08
Crisp	31.56	Lumpkin	20.56	Walker	18.85
Dade	20.59	Macon	28.85	Walton	27.98
Dawson	23.18	Madison	27.75	Ware	32.16
Decatur	22.39	Marion	22.73	Warren	29.01
DeKalb	38.56	McDuffie	23.10	Washington	29.60
Dodge	20.25	McIntosh	27.69	Wayne	30.84
Dooly	29.41	Meriwether	24.88	Webster	32.94
Dougherty	40.46	Miller	25.07	Wheeler	30.45
Douglas	28.53	Mitchell	27.50	White	22.44
Early	27.62	Monroe	21.40	Whitfield	25.06
Echols	31.10	Montgomery	24.08	Wilcox	28.11
Effingham	29.04	Morgan	24.99	Wilkes	24.73
Elbert	27.35	Murray	20.29	Wilkinson	27.57
Emanuel	22.48	Muscogee	40.87	Worth	25.00

Selected Tax Data by Type and/or County

TABLE 17 - 2003 Millage Rates by County - Numerically Listed

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	11.71	Coffee	23.21	Floyd	28.59
Union	14.70	Cook	23.22	Taliaferro	28.59
Rabun	17.12	Colquitt	23.46	Macon	28.85
Evans	18.22	Forsyth	23.98	Warren	29.01
Hart	18.30	Pulaski	24.07	Terrell	29.03
Chattooga	18.81	Montgomery	24.08	Effingham	29.04
Bulloch	18.82	Carroll	24.28	Dooly	29.41
Greene	18.83	Harris	24.46	Candler	29.47
Walker	18.85	Paulding	24.63	Washington	29.60
Catoosa	18.91	Wilkes	24.73	Ben Hill	29.68
Chattahoochee	19.11	Oconee	24.78	Glascock	29.70
Toombs	19.56	Pike	24.87	Camden	29.76
Gilmer	19.69	Columbia	24.88	Lee	29.99
Laurens	19.73	Meriwether	24.88	Troup	30.11
Franklin	19.86	Morgan	24.99	Schley	30.23
Fannin	19.92	Worth	25.00	Clay	30.30
Dodge	20.25	Coweta	25.04	Newton	30.36
Murray	20.29	Whitfield	25.06	Talbot	30.43
Taylor	20.44	Miller	25.07	Wheeler	30.45
Banks	20.45	Bryan	25.14	Irwin	30.53
Lumpkin	20.56	Lamar	25.19	Wayne	30.84
Dade	20.59	Appling	25.20	Upson	31.08
Bleckley	20.77	Jones	25.32	Echols	31.10
Pickens	20.84	Tattnall	25.75	Turner	31.11
Jeff Davis	20.89	Clayton	25.80	Twiggs	31.13
Burke	20.92	Bacon	26.17	Baldwin	31.17
Oglethorpe	20.92	Sumter	26.37	Crisp	31.56
Telfair	21.34	Berrien	26.50	Gwinnett	31.80
Heard	21.35	Jefferson	26.57	Lanier	31.89
Monroe	21.40	Bartow	26.85	Baker	31.95
Stewart	21.52	Cobb	26.97	Fayette	31.96
Lincoln	22.02	Cherokee	27.03	Ware	32.16
Habersham	22.09	Johnson	27.08	Peach	32.25
Pierce	22.09	Seminole	27.20	Chatham	32.31
Grady	22.22	Atkinson	27.27	Jenkins	32.32
Decatur	22.39	Elbert	27.35	Bibb	32.69
Gordon	22.39	Brooks	27.37	Webster	32.94
White	22.44	Mitchell	27.50	Clarke	32.95
Glynn	22.47	Stephens	27.52	Long	33.34
Emanuel	22.48	Quitman	27.53	Fulton	34.69
Hall	22.55	Wilkinson	27.57	Clinch	34.76
Putnam	22.63	Early	27.62	Butts	35.24
Lowndes	22.65	Randolph	27.62	Rockdale	35.44
Thomas	22.66	McIntosh	27.69	Spalding	35.57
Marion	22.73	Madison	27.75	Henry	36.20
Polk	22.80	Barrow	27.82	Brantley	36.84
Houston	22.98	Walton	27.98	Jasper	37.14
Screven	23.00	Crawford	28.00	Charlton	37.17
Tift	23.05	Wilcox	28.11	Hancock	37.51
Treutlen	23.08	Jackson	28.23	Liberty	38.42
McDuffie	23.10	Richmond	28.50	DeKalb	38.56
Dawson	23.18	Douglas	28.53	Dougherty	40.46
Haralson	23.20	Calhoun	28.54	Muscogee	40.87

INDEX

Beer Licenses	8,20
Beer Taxes	1,7,8,20
Cigar and Cigarette License	8,20
Comparisons and Trends	
County economic indicators	32,33,34,35,36,37
County millage rates	39,40
Personal income	11,12
Personal income taxes	1,8,10,17,19,24,25,26
Property tax digests	22,27,28,29,30,31
Sales taxes	1,7,8,15,16, 21
State and local tax burden	13,14
Tax sources	1,8
Total net collections - monthly	6
Total net collections - annually	1,6,7,8,10
Contractor Fees	8
Estate Tax	8
Income, Corporation Taxes and Licenses	1,7,8,10,38
Income, Personal Taxes	1,7,8,10,17,19,24,25,26
Electronic Filing Results	21
Highlights, Revenue Department for Fiscal Year	5
Liquor Licenses	8,20
Liquor Taxes	1,7,8,20
Millage Rates, County	39,40
Motor Carriers	
Motor Carrier Collections & Distributions	8,18
Motor Carrier Decals, Citations & Temporary Permits	8,18
Motor Fuel	
Distributors fees	8,18
Taxes	1,7,8,18
Organizational Structure	2,3,4
Property Taxes	
General property digest	8,22,23,27,28,29,30,31
Intangible property tax	8,22,23
Intangibles, recording fees	8,22
Interest and other property tax revenues	8,22,23
Net public utilities	27,28,29,30,31
Public Service Commission (Utility fees)	8
Public utilities and ad valorem taxes	8,22
Taxable values by property class	23
Transfer fees	8
Unclaimed Property	8
Sales and Use Taxes	
Commodity	15,16
LOST 1% Distribution to Counties	21
Total collections	1,7,8,9,10
Wine Licenses	8,20
Wine Taxes	1,7,8,20