

# Georgia Department of Revenue



## 2005 STATISTICAL REPORT

Bart L. Graham  
Commissioner



State of Georgia

## Department of Revenue

Suite 15300

1800 Century Boulevard

Atlanta, Georgia 30345

(404) 417-2100

June 1, 2006

Bart L. Graham  
Commissioner

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, 2005. Net collections for the past fiscal year totaled \$14,709,912,900, an increase of \$1,039,274,800 or 7.6% more than fiscal year 2004. This increase provides further evidence of Georgia's economic growth and highlights the department's continued compliance efforts.

This year's report includes a new section called "Operation" which highlights many of the functions and accomplishments of the Department. It is designed to give our citizens a glimpse into the scope of work it takes to accomplish our mission of administering Georgia's tax laws in a manner that conveniently provides comprehensive tax information and ensures accountability, consistency, competence, fairness and integrity. Specific new data is noted at the top of each page, respectively.

These accomplishments are directly attributable to the department's commitment to administering Georgia's tax laws 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

## FOREWORD

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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 effectively utilizes advanced technology. Our customers include all Georgia citizens, 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 collects approximately \$18.5 billion annually in gross tax revenues, and also manages the taxing of interstate trucking; supervises county property tax systems; regulates alcohol and tobacco distribution; allocates approximately \$3.7 billion annually in sales tax revenues to counties and municipalities; and manages unclaimed property. All figures included in this publication are unaudited unless otherwise noted.

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 was implemented in 1931 and 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

## **Alcohol Taxes**

The sale of alcoholic beverages began in the mid-1930s after Prohibition was repealed nation wide. 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, the question is then dropped for two years (one year if it is a "by the drink" vote), at which time another election can be held. If the vote indicates that the citizenry wants to license the sale of spirits in their area, then the sale and manufacture will be permitted provided the manufacturer, wholesaler or retailer obtains an alcohol beverage license from the State Revenue Department 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 its status as 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, given 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

## FOREWORD

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2004 was approximately 27.37 mills; the amount collected for the State in each county is one quarter 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.

House Bill 553 became law on April 15, 1999, providing homeowners with property tax relief on their county, school, and state property taxes, and in 2005 will give eligible homeowners property tax relief that is equivalent to an additional \$8,000 homestead exemption. Homeowners that qualify for homestead exemption are qualified to receive the Homeowner's Tax Relief Credit. House Bill 1321 was passed during the 2002 session of the General Assembly allowing municipalities to extend the Homeowner Tax Relief Grant to city residents. This bill requires cities to provide a credit to eligible homeowners that is equivalent to an additional homestead exemption in the amount of \$8,000 for 2005 property tax year. To figure the tax savings for 2005, \$8,000 is multiplied by the millage rate for county, state, school, and city taxes. This amount is deducted directly from a homeowner's property tax bill and is reimbursed to the county and city by the State.

Since 1982, the Georgia Department of Revenue has been responsible for the daily administration of the Unclaimed Property Program for the State of Georgia. This program began in 1973 when the Georgia General Assembly enacted the 1954 Disposition of Unclaimed Property Act. 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 owners in their absence. Common types of unclaimed property include unclaimed wages, bank accounts, matured insurance policies, stocks, mutual funds, and various other unclaimed debts.

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 database that citizens can use to search for property and file a claim request online. 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 former Georgia residents.

### **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.

Added to the state tax rate, local sales tax rates could increase the total sales tax rate to between five and eight 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:

**FOREWORD**

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- More than \$296 million for the operation of the Metropolitan Atlanta Rapid Transit Authority (MARTA);
- Over \$1.0 billion for the 1% Local Option Sales Tax to counties and municipal governments;
- More than \$944 million for the 1% Special Purpose Tax to county governments;
- Over \$101 million for the 1% Homestead Local Option Sales Tax for DeKalb and Rockdale counties;
- More than \$1.3 billion for Education Local Option Sales Tax to county and independent school systems; and
- Over \$54.5 million for Other Local Option Sales Tax to Towns County and the City of Atlanta.

Sales and Use Tax is shown by:

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

**Tobacco Taxes**

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 by 1971 to 12 cents. Effective July 1, 2003, the state excise tax on a pack of 20 cigarettes was increased to its 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 representing 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 represents 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 for 2003 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 tax digest information found in the two preceding tables. The three right-hand columns list each county based upon a per capita amount so that 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 provides a quick access to a given county's millage rate, while Table 17 provides a method of comparing a given millage rate numerically to other counties.

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

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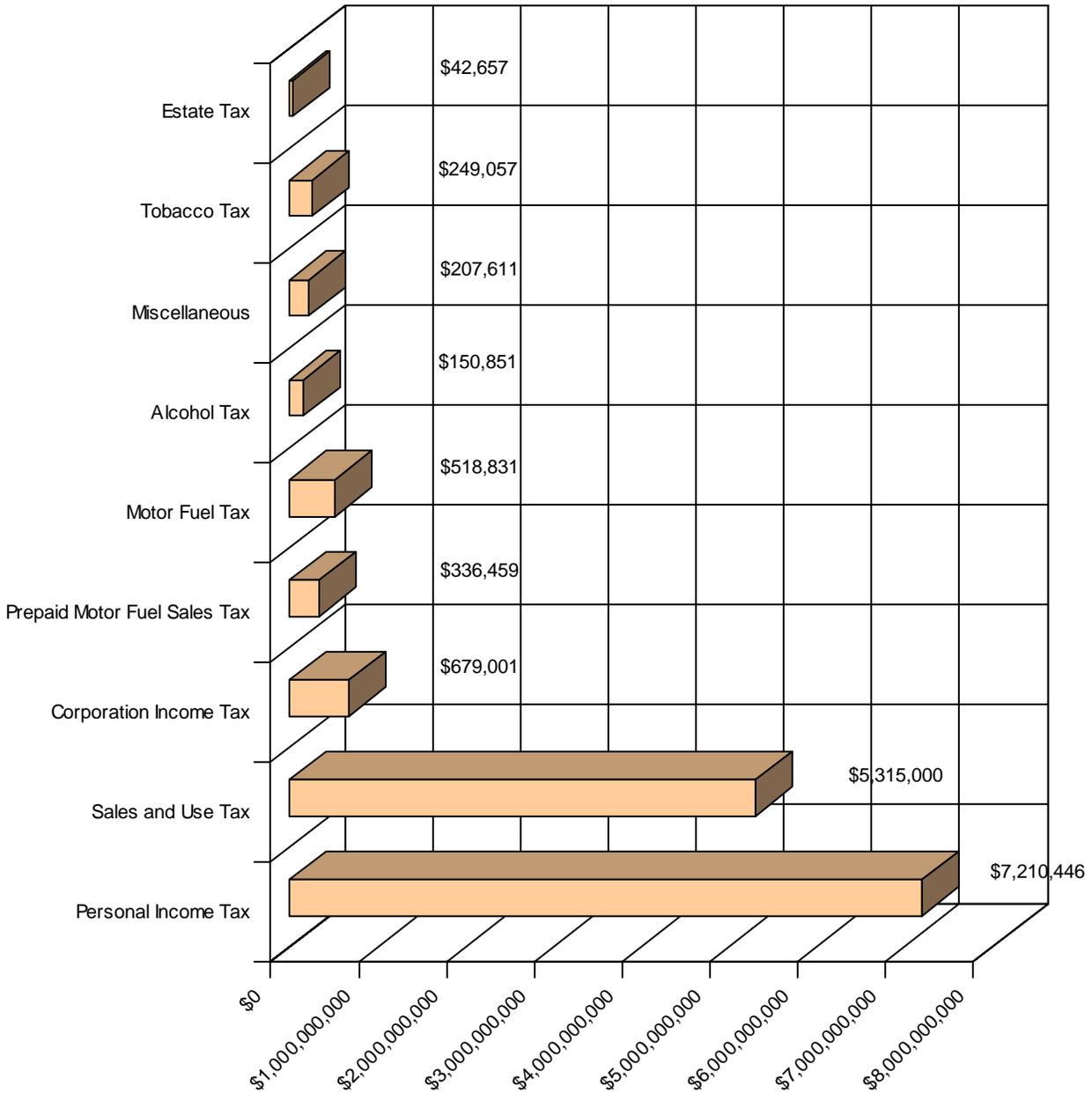
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ORGANIZATION

**Sources of Revenue Tax Dollars for Fiscal Year  
Ending June 30, 2005: \$14,709,913 (Unaudited & in 000's)**



## ORGANIZATION

### DIRECTORY

1800 Century Boulevard, NE, Suite \_\_\_\_\_  
Atlanta, Georgia 30345-3205  
All Phone Numbers in Century Center  
begin with (404) 417 + Appropriate Digits

#### ADMINISTRATIVE OFFICES

Commissioner, Phone 2100  
Deputy Commissioner, Phone 2100  
Budget Office/Statistical Research, Ste 2337, Phone 2109  
Central Accounting, Ste 17200, Phone 2222  
Electronic Funds Transfer, Ste 17235, Phone 2220  
Hearing Officer, Phone 2210  
Internal Audit, Ste 4250, Phone 2247  
Human Resources, Ste 2225, Phone 2140  
Payroll, Ste 2225, Phone 2140  
Facilities Director, Ste 11216, Phone 6092  
Litigation & Investigations, Ste 11175, Phone 2180  
Public Information, Ste 15114, Phone 2106  
Tax Law & Policy, Ste 15311, Phone 6649  
Taxpayer Advocate, Ste 15300, Phone 2100  
Training Director, Ste 4305, Phone 2262  
Trust & Estate Section, Ste 15108, Phone 2402

#### 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

Deputy Commissioner for Tax Administration, Ste 18100, Phone 6400  
Audit Administrator, Ste 18100, Phone 6400  
Collections Administrator, Ste 16200, Phone 6400  
Field Assistance, Ste 16200, Phone 6340  
OIC Program, Ste 15110, Phone 2205  
Private Collections Section, Ste 9200, Phone 6700  
Special Collections Program Unit, Ste 18111, Phone 6400  
Special Procedures Section, Ste 16200, Phone 6344  
Taxpayer Assistance, Ste 18352, Phone 6287  
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 – 130 Davis Rd., Martinez, GA 30907-2386  
John R. Coleman, Mgr., (706) 6517-7600  
COLUMBUS - 1501 13<sup>th</sup> 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/31533-2835  
Larry North, Mgr., P.O. Box 943/31534-0943; (912) 389-4094  
LITHIA SPRINGS - 351 Thornton Rd., Suite 101/30122-1589  
Judy Stanley, 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  
Randy Holland, 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 TECHNOLOGY DIVISION

Division Director for Technology, Ste 6305, Phone 6004

#### PROCESSING CENTER

Tradeport, 1200 Tradeport Blvd., Atlanta/30354-1200  
Director, Ste 1038, Phone 404-362-6401  
Assistant Director, Ste 1003, Phone 404-362-2505  
Assistant Director, Ste 1045, Phone 404-362-4577

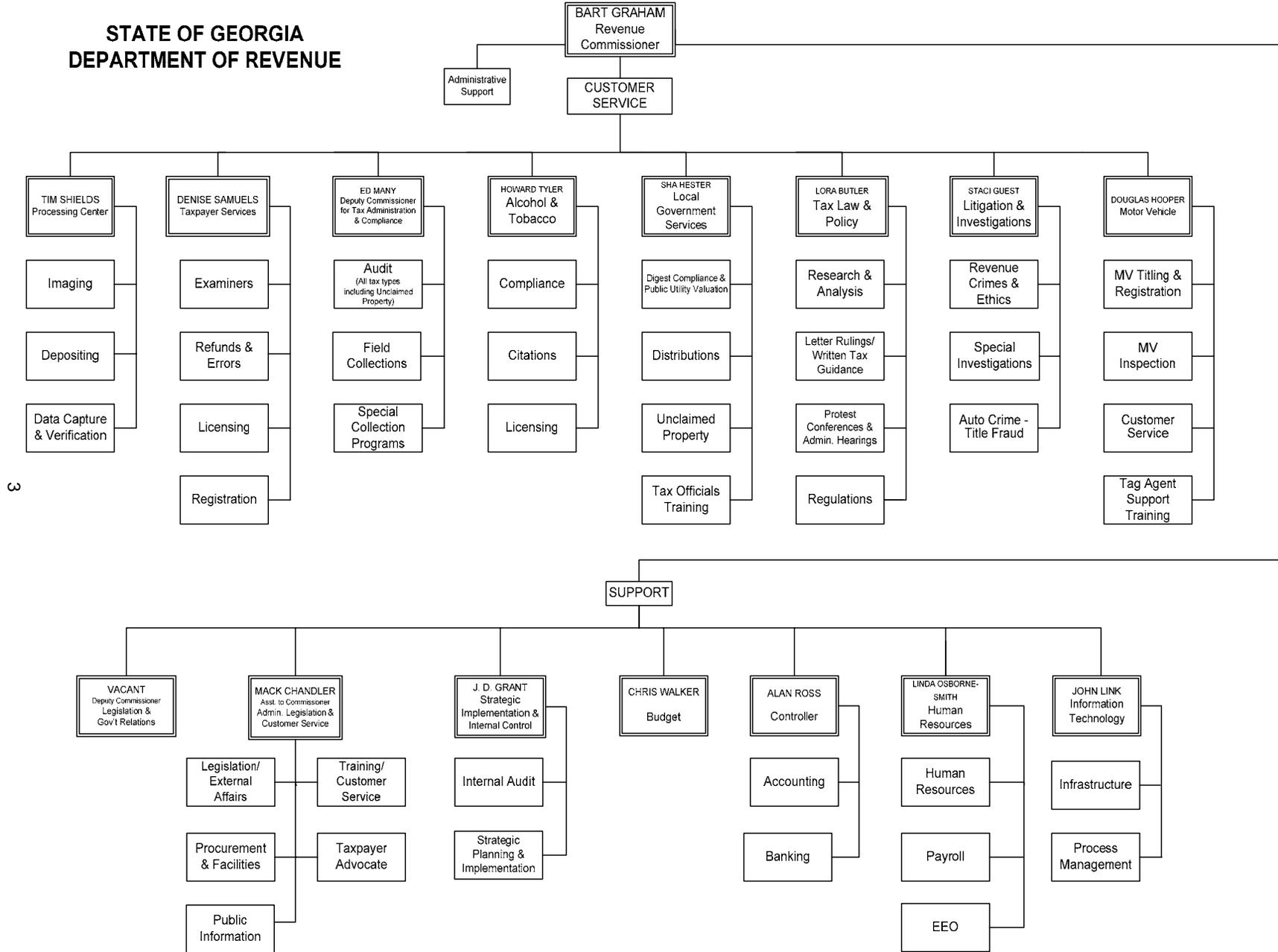
#### LOCAL GOVERNMENT SERVICES DIVISION

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 404-417-2212  
Real Estate Transfer Tax, Phone 404-417-2212  
Motor Vehicle Assessments, Phone 404-362-6440  
Unclaimed Property, Phone 404-968-0490  
Public Utility, Phone 404-968-0750  
Sales Tax Distribution, Phone 404-675-1547  
Homeowner Tax Relief Grants, Phone 404-968-0707  
Tax Officials Training, Phone 404-968-0707

#### TAXPAYER SERVICES DIVISION

Director, Ste 8100, Phone 2400  
Corporation Audit, Ste 8200, Phone 2409  
Individual Operations, Ste 7100, Phone 2300  
Motor Fuel Distributor Section, Ste 8200, Phone 6710  
Motor Carrier Section, Ste 8200, Phone 6712  
Refund Inquiry, Ste 3100, Phone 4470  
Registration & Licensing, Ste 3100, Phone 4490  
Sales Tax Contractor Section, Ste 3100, Phone 4324  
Sales Tax Error Resolution Section, Ste 8300, Phone 6601  
Taxpayer Registration, Ste 3100, Phone 4490  
Taxpayer Services, Ste 3100, Phone 4480  
Withholding Tax, Ste 8300, Phone 2311

**STATE OF GEORGIA  
DEPARTMENT OF REVENUE**



ORGANIZATION

## ORGANIZATION

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### ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioner, the Department of Revenue is organized by Division.

#### 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, Human Resources, Payroll, Facilities Management, Procurement, Tax Law & Policy Section, Public Information Office, Cashiering, Accounting, Statistical Research Office, Litigation and 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, Alcohol and other miscellaneous audits). Audits are performed nationwide. Provides taxpayer information and assistance at 11 regional office locations. Conducts taxpayer education seminars and workshops to enable taxpayers develop a better understanding of tax laws. Continually examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

#### INFORMATION TECHNOLOGY

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, training of local tax officials, proposed assessment of all public utility property, valuation of motor vehicles, distribution of local sales taxes, 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 up-front processing of tax documents and non-electronically filed payments. This 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 various databases; 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

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. It also administers laws and regulations pertaining to Individual Income Tax, Corporate Income Tax, Sales Tax, Motor Fuel Tax, and Withholding Tax.

### Revenue Highlights for Fiscal Year 2005

During Fiscal Year 2005, the Department collected a net unaudited amount of \$14,709,912,900, representing an increase of \$1,039,274,800 or 7.6% more than was collected in FY 2004. The Department's revenue collections displayed a positive overall trend in FY 2005 as monthly tax collections exceeded those reported in FY 2004 in ten of twelve months during the year. The revenue collection amount of \$14.7B in FY 2005 is the highest one-year collection amount in DOR history.

Increases in tax collections during fiscal year FY 2005 are attributable primarily to a strengthening economy and continued enforcement initiatives. Tax types that led the overall increase were as follows:

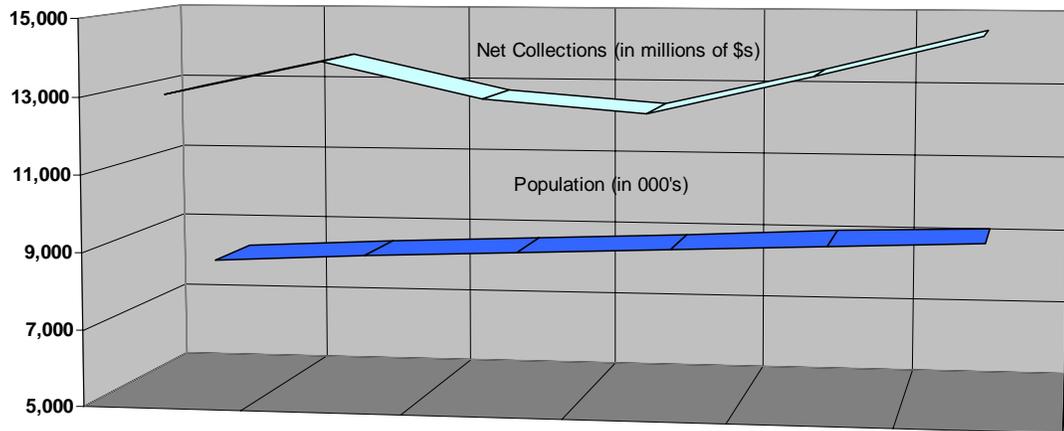
- Individual Income Tax collections, which comprised approximately 50% of fiscal 2005 net tax collections, totaled \$7,210M, an increase of \$380M or 5.6% over 2004 collections of \$6,830M.
- Sales and Use Tax collections, which comprised approximately 36% of fiscal 2005 collections, totaled \$5,315M, an increase of \$413M or 8.4% over 2004 collections of \$4,902M.
- Corporate Income Tax collections totaled \$724M in fiscal 2005, an increase of \$230M or 46.6% over fiscal 2004 collections of \$494M.

Other highlights for the past year:

- On March 8, 2005, Georgia began accepting credit card payments for personal income tax liabilities. Taxpayers are now able to pay any balance due on their state personal income tax return with a credit card. Credit cards are only accepted as payment for current year individual income tax due on Forms 500 and 500EZ. Credit cards can be used to make estimated tax payments for Tax Year 2005 and beyond.
- In its continuing effort to bring more individuals and businesses into compliance with Georgia law, the Georgia Department of Revenue increased its levying action activities throughout the state. As of June 30, 2005, the Department has collected approximately \$150.6 million in delinquent taxes through its various tax compliance initiatives.
- Georgia, along with 14 other states and the District of Columbia, settled certain tax claims pursuant to the bankruptcy proceedings of WorldCom, Inc. Under a pro rata distribution agreement among the states, Georgia received \$39.7 million on a claim of approximately \$43 million in taxes (not including interest and penalties).
- Over the past year multiple natural disasters devastated areas throughout Georgia and other nearby states. Numerous tropical storms and hurricanes have caused enormous devastation of property and life. In an effort to help the victims of these disasters, the DOR offered relief to businesses and individuals through tax extensions, donations, and hands-on assistance from Revenue employees.
- In a continuing effort to streamline the department along functional lines, the Sales and Use Tax Division was dissolved and its four functions and personnel (processing, error resolution, motor fuel, distribution) were integrated into other parts of the department.
- The Department of Revenue distributed \$419,364,200 in Homestead Taxpayer Relief Grants in FY 2005. This brings the total distribution since the inception of the grant to \$2,065,761,300.
- Georgia taxpayers contributed \$947,800 to three state funds using the Donations to Special Funds provision on their 2003 personal income tax return. This represents a 14 percent increase compared to the amount donated during tax year 2002. The donated amounts were \$247,900 to the Georgia Fund for Children and Elderly; \$349,600 to the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund; and \$350,400 to the Wildlife Conservation Fund.

OPERATION

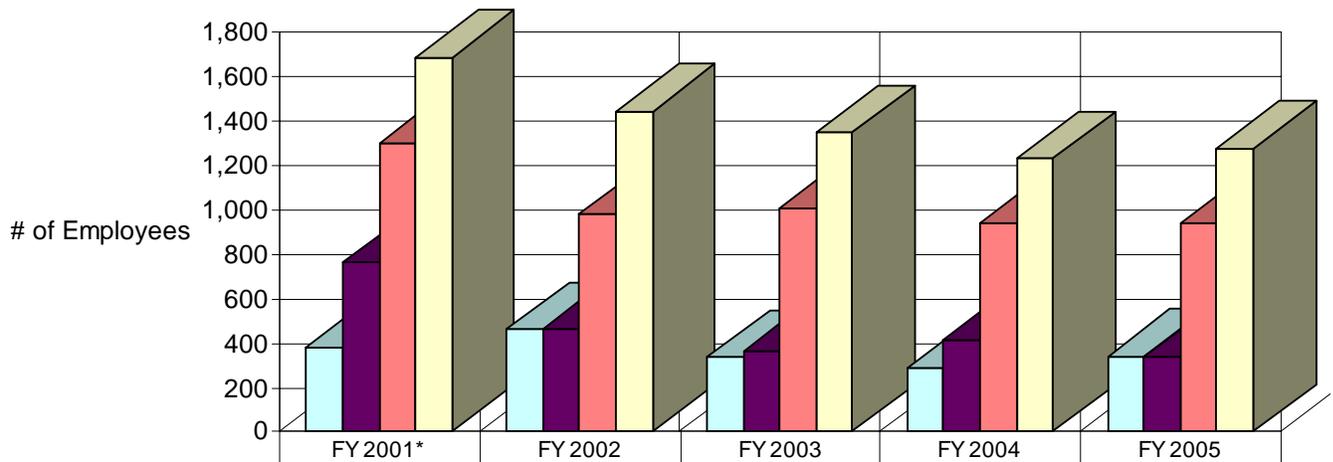
**CHART A - Comparison of Net Collections (in millions of \$) and Population (in 000's) by Fiscal Year**



	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Net Collections	\$13,042	\$13,934	\$13,045	\$12,710	\$13,671	\$14,710
GA Population	8,230	8,416	8,582	8,747	8,918	9,073

Note: As of July 1, 2001, the Motor Vehicle Division was transferred to the newly formed Department of Motor Vehicle Safety.

**CHART B - Number of Employees in DOR by Type and Fiscal Year**

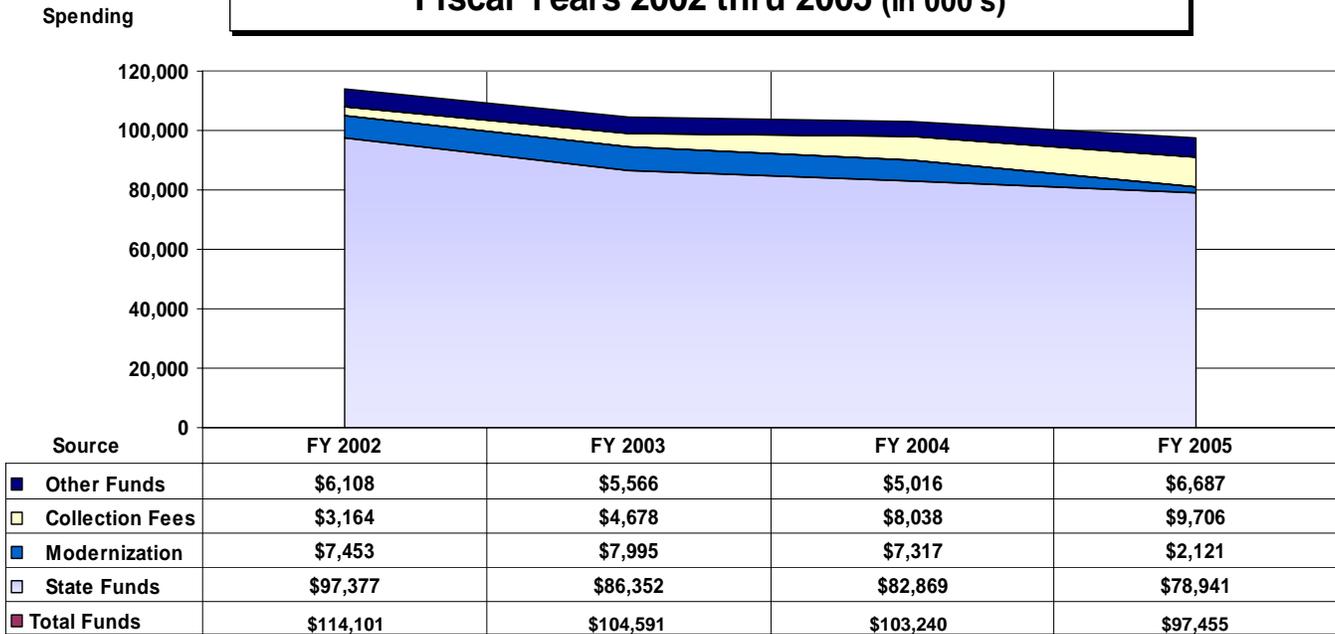


	FY 2001*	FY 2002	FY 2003	FY 2004	FY 2005
Temporary Employees	383	464	334	285	340
Seasonal Temps	763	465	365	415	339
Full Time Employees	1,302	979	1,010	943	936
Total Employees	1,685	1,443	1,344	1,228	1,276

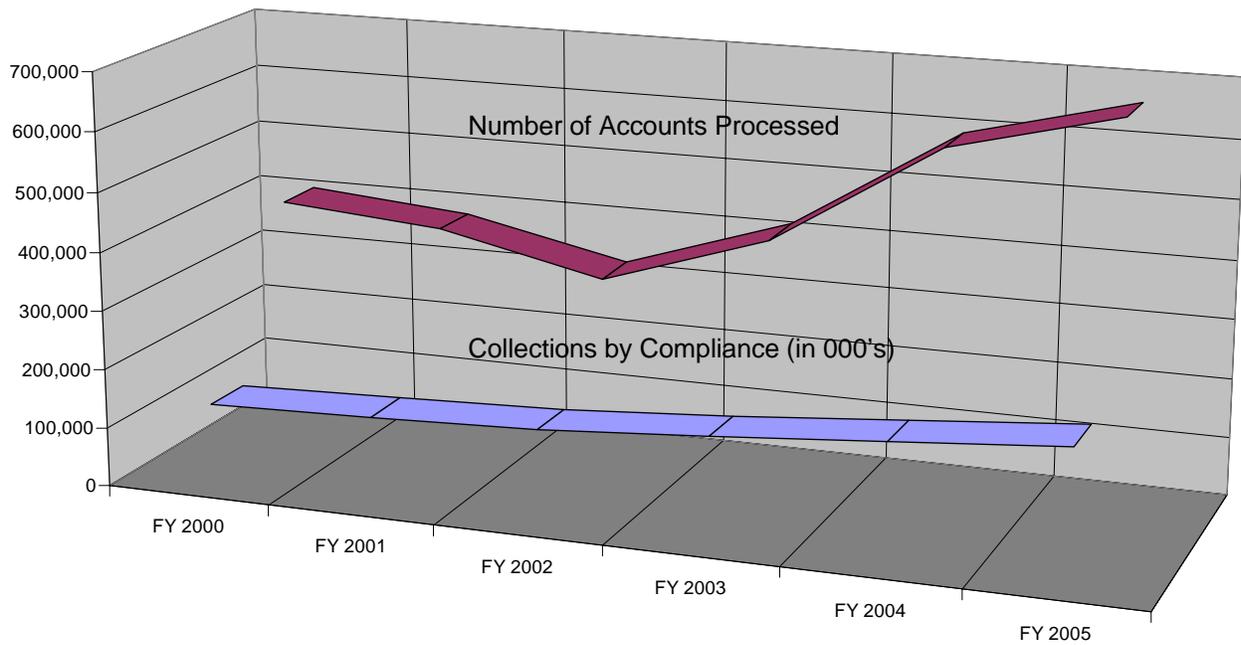
\* Note: As of July 1, 2001 the Motor Vehicle Division was transferred to the newly formed Department of Motor Vehicle Safety. The Motor Vehicle Division was returned to DOR on 7/1/2005, increasing FTE's to 1,280.

DAILY OPERATION

**CHART C - Actual Spending by DOR by Funding Source  
Fiscal Years 2002 thru 2005 (in 000's)**



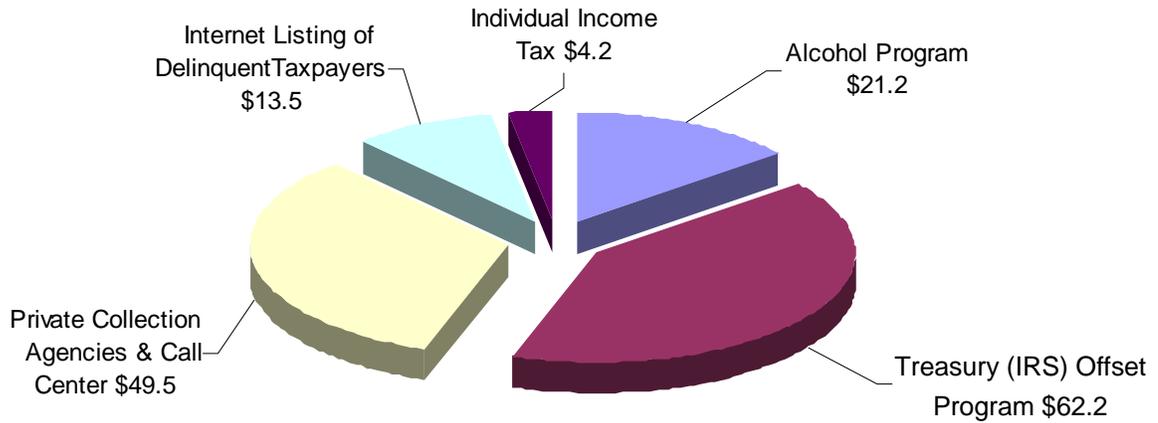
**CHART D - Delinquent Tax Collections by the Compliance Division (in 000's) Compared to Number of Accounts Processed**



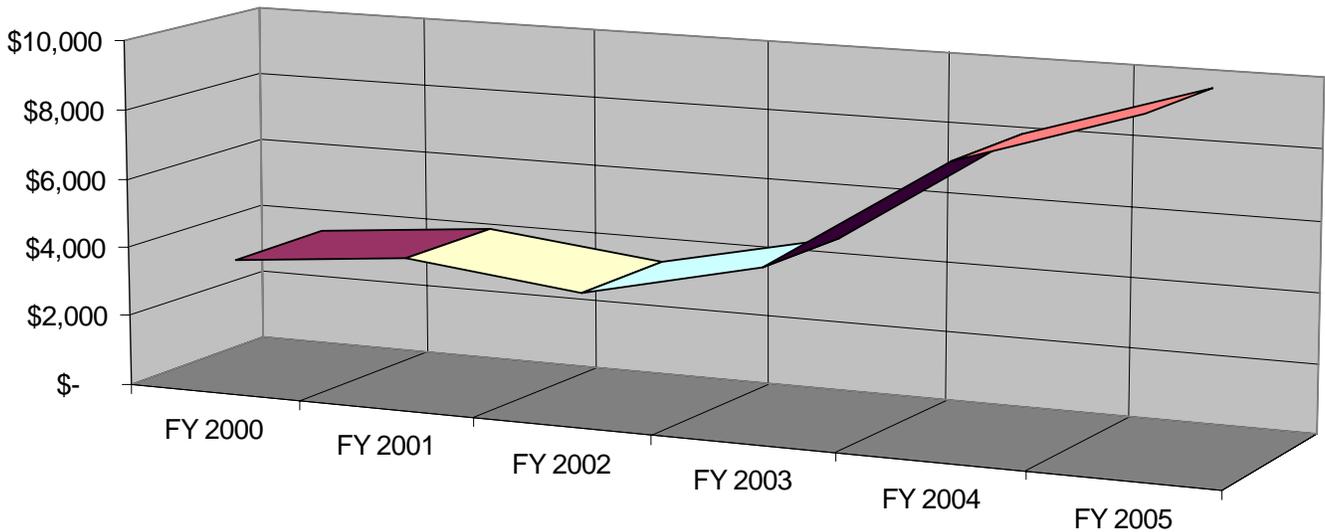
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Collections By Compliance (in 000's)	\$130,218	\$138,998	\$150,019	\$169,848	\$194,086	\$216,972
No. of Accounts Processed (Actual)	409,529	387,306	326,478	418,467	596,097	667,053

OPERATION

**CHART E - Revenue Received From Collection Initiatives From September 2003 Through June 30, 2005 (in millions)- Total \$150,600,000**



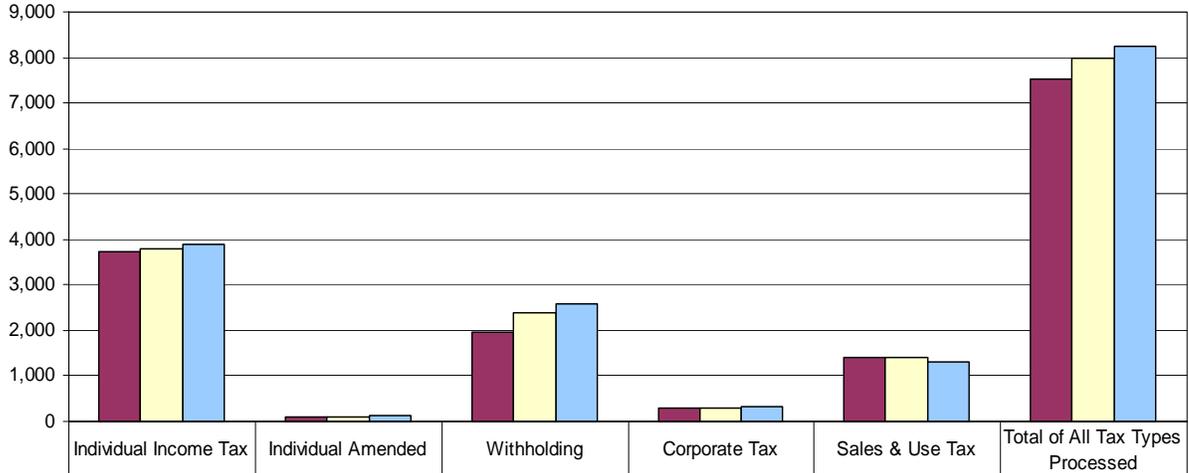
**CHART F - Cost of Collection Fees Collected (in 000's) by Fiscal Year**



	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
■ Cost of Collection Fee (in 000's)	\$3,640	\$4,113	\$3,558	\$4,687	\$8,038	\$9,697

OPERATION

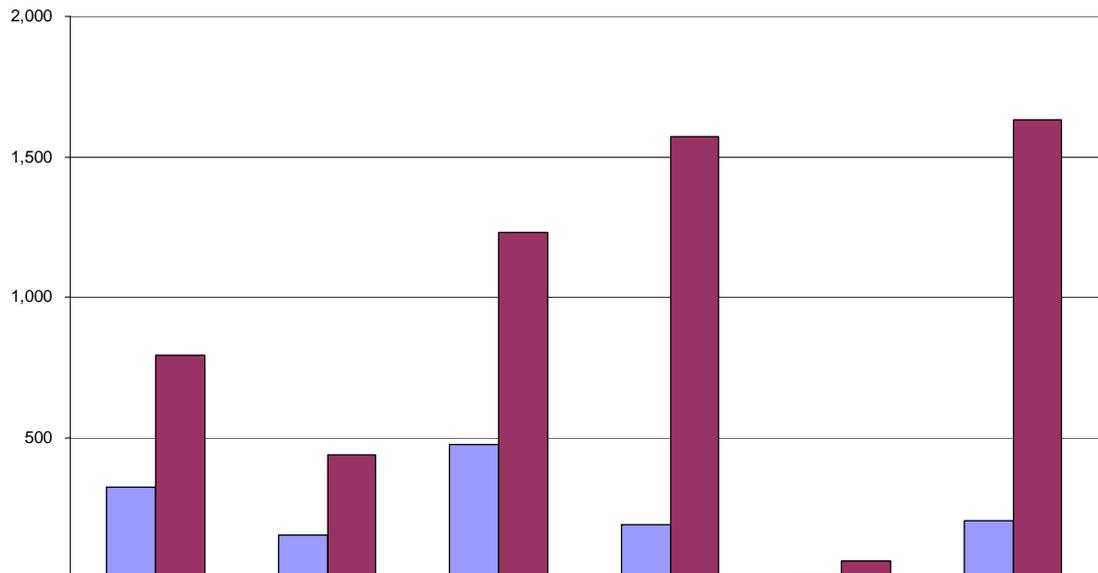
**CHART G - Tax Returns Processed in DOR  
by Type and by Calendar Year (in 000's)**



Calendar Year 2003	3,740	103	1,977	302	1,391	7,513
Calendar Year 2004	3,787	99	2,377	309	1,404	7,977
Calendar Year 2005	3,886	123	2,589	326	1,313	8,236*

\*(Note: 2005 figures reflect returns processed as of the date of this report)

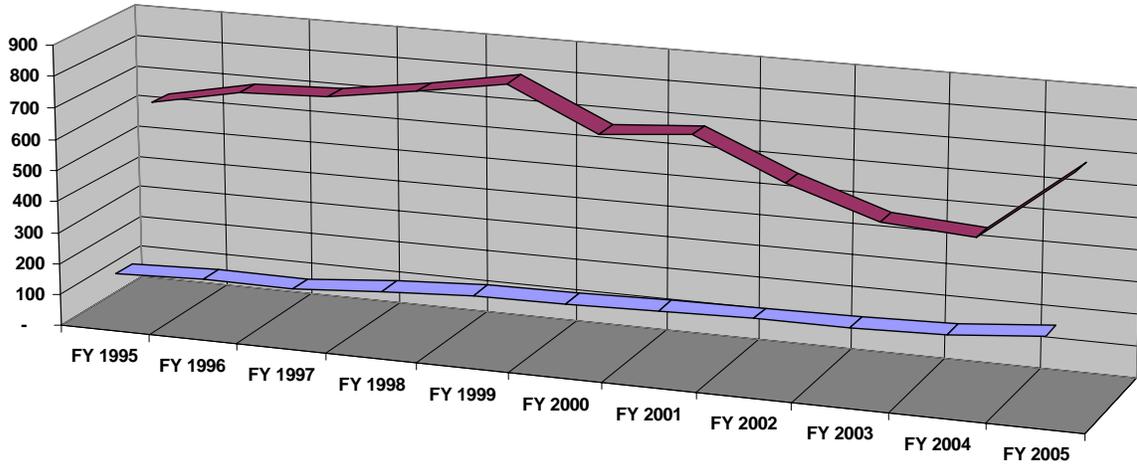
**CHART H -Electronic Filing Results for Paper  
& Electronic Returns in FY 2005 (in 000's)**



TAXES DUE or Zero Balance	324	151	476	189	12	201
REFUND	794	436	1,230	1,572	60	1,632

**OPERATION**

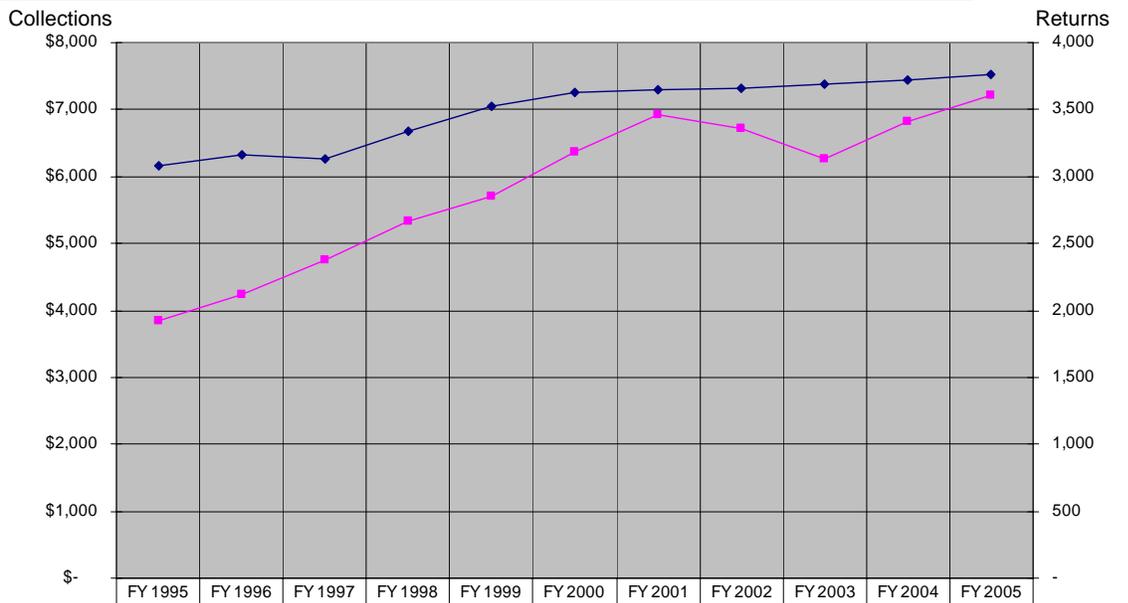
**CHART I - Number of Corporate Income Tax Returns Processed Annually Compared to Corporate Tax Collections (in 000's)**



	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
■ Corporate Tax Returns Processed	158	167	167	188	205	207	216	219	224	232	255
■ Corporate Tax Collections	\$639	\$697	\$707	\$749	\$800	\$667	\$690	\$565	\$470	\$450 *	\$679 *

\* Unaudited

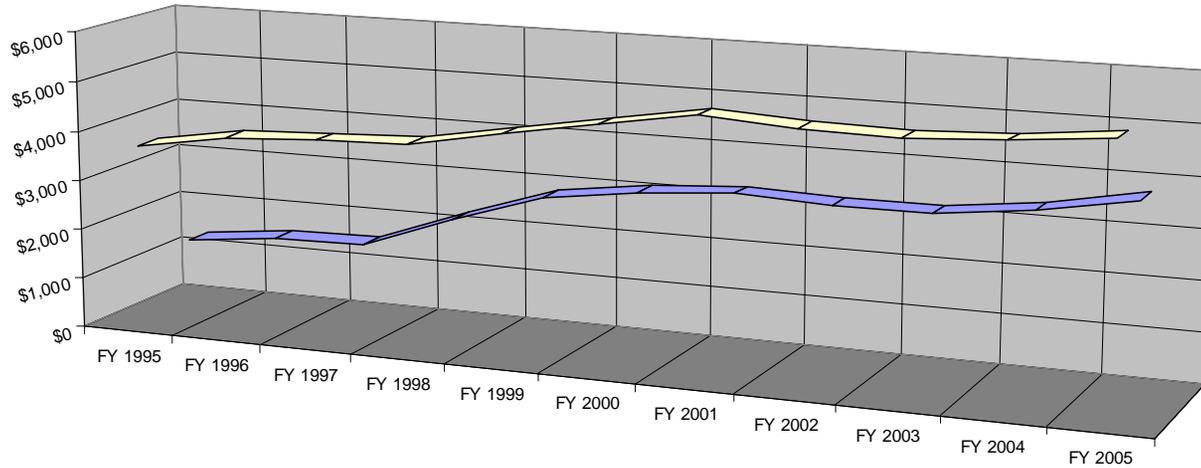
**CHART J - Number of Individual Returns Processed by Fiscal Year (in 000's) Compared to Net Individual Income Tax Collections (in millions of \$s)**



■ Net Individual Income Tax Collections	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
	\$3,838	\$4,233	\$4,755	\$5,334	\$5,701	\$6,364	\$6,923	\$6,714	\$6,272	\$6,830 *	\$7,210*
■ Number of Individual Returns Processed	3,076	3,166	3,130	3,337	3,526	3,629	3,650	3,659	3,690	3,725	3,765

\* Unaudited

**CHART K - Comparison of Net State Collections and Sales Tax Distributions FY 1995 thru 2005 (Unaudited and in million's)**



	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
□ NET STATE COLL	\$3,674	\$3,974	\$4,079	\$4,143	\$4,486	\$4,814	\$5,126	\$5,026	\$4,985	\$5,081	\$5,282 *
■ DISTRIBUTIONS	\$1,338	\$1,521	\$1,571	\$2,245	\$2,843	\$3,105	\$3,242	\$3,181	\$3,175	\$3,398	\$3,745 *

\* Unaudited

**CHART L - FY 2005 Motor Vehicle Division Production Report at Our Tradeport Facility**

<u>Division/Section/Unit</u>	<u># of Customers Assisted Annually</u>	<u># of Phone Calls Received Annually</u>	<u># of Written Correspondence Received and/or Sent</u>	<u>Average # of Calls Received Per Person</u>
Title Processing	108,510	14,773	0	2,462
IRP	34,686	52,243	0	8,707
Quality Assurance	1,683	1,901	31,587	119
Citizens Help Desk	0	288,352	0	26,213
County Help Desk	0	97,494	0	8,863
Administrative Hearings	0	340	430	113
Special Tags	3,461	10,536	50	2,880
Research	35,588	3,920	34,350	1,960
Inspections	0	5,760	0	5,760
<b>Grand Total</b>	<b>183,928</b>	<b>475,319</b>	<b>66,417</b>	<b>57,077</b>

Note: As of July 1, 2001, the Motor Vehicle Division was transferred to the newly formed Department of Motor Vehicle Safety. On July 1, 2005, the Motor Vehicle Division was returned to DOR.

ORGANIZATION

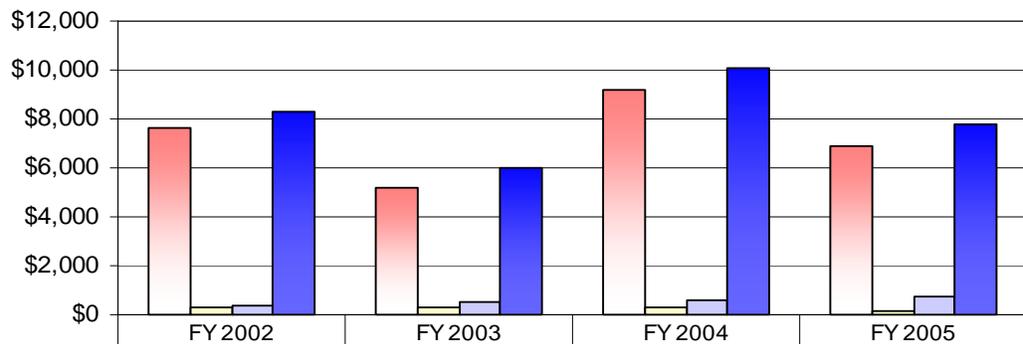
\*NEW INFORMATION FOR 2005\*

DAILY OPERATION

**CHART M - Alcohol & Tobacco Division Performance Figures**

Category	2002	2003	2004	2005
Number of Alcohol Agents	32	33	28	32
Alcohol Inspections	4,761	4,921	3,761	3,247
Alcohol Investigations	1,203	1,351	1,184	1,334
Alcohol Citations	1,066	1,320	1,691	1,861
Underage Alcohol Investigations	1,944	1,982	1,970	1,851
Underage Alcohol Citations	502	396	306	284
Liquor License Investigations	1,344	2,145	2,096	1,921
Still Seizures	2	4	7	2
Tobacco Inspections	3,261	3,612	2,773	2,049
Tobacco Investigations	29	10	12	4
Tobacco Citations	42	34	27	18
Underage Tobacco Investigations	937	1,232	717	553
Executive Orders	914	1,355	1,469	1,663
Game Inspections	16,356	11,803	9,676	8,764
Felony Arrests	5	7	5	13
Misdemeanor Arrests	380	325	239	202

**CHART N - Tax & Fee Collections by the Enforcement Unit of the Alcohol & Tobacco Division by Fiscal Year (in 000's)**



Delinquent Tax Collections	\$7,604	\$5,181	\$9,169	\$6,900
Fee Collections	\$307	\$284	\$278	\$142
Executive Orders/Admin Penalties/Fines	\$375	\$508	\$600	\$733
Total Collections & Fines Paid	\$8,286	\$5,972	\$10,047	\$7,776

Delinquent Tax Collections – Delinquent Tax collections as a result of enforcement activity, citations or background investigations

Fee Collections – Fees collected in the investigation of coin-operated amusement machines or alcohol licenses

Executive Orders/Administrative Penalties/Fines – Administrative penalties and fines issued by the Alcohol Hearing Officer

Total Collections & Fines Paid – Total collections by the enforcement unit within the Alcohol & Tobacco Division

## OPERATION

<b>Performance Measures</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>
<u>Administration</u>				
<u>Tax Law &amp; Policy</u>				
Number of legislative bills analyzed and summarized	-	-	-	144
Number of Tax Guidance letters drafted	-	-	-	82
Number of consolidated return applications processed	-	-	-	53
Number of Sales Tax exemption applications reviewed and processed	-	-	-	442
Number of Regulations updated or released	-	-	-	98
<u>Litigation &amp; Investigation</u>				
Suspected fraudulent returns reviewed prior to release of funds	-	-	-	9,237
Number of fraudulent returns detected prior to release of funds	-	-	-	2,138
Funds not released (in millions) due to detection of fraud	-	-	-	\$ 2.8
<u>Customer Service</u>				
<u>Call Handling and Tracking</u>				
Number of individual refund calls received (thousands)	340	246	384	763
Number of individual refund calls answered (thousands)	145	117	170	238
<u>Correspondence Management</u>				
Number of protests received in response to individual income tax assessment notices (thousands)	-	-	22	48
Percent of protests still unresolved 120 days after filing	-	-	77%	34%
<u>Education and Assistance</u>				
Number of Education Seminars held	140	140	140	199
<u>Unclaimed Property</u>				
Value of unclaimed property returned to rightful owners or heirs (in \$ millions)	5	11	8	6.75
<u>Grants and Distribution</u>				
<u>Local Sales Tax Distribution</u>				
Number of local sales taxes collected	427	434	440	456
Total returns (SUT) processed (in \$ millions)	\$ 1.3	\$ 1.3	\$ 1.2	\$ 1.4
Distribution of sales tax revenues to local governments (in \$ billions)	\$ 3.2	\$ 3.2	\$ 3.4	\$ 3.7
<u>Homeowners Tax Relief Grants (HTRG)</u>				
Value of HTRG grants distributed (in \$ millions)	\$ 244	\$ 374	\$ 392	\$ 412
Number of local taxing jurisdictions receiving grants	183	428	418	419
Number of homesteads qualifying for the grants (in millions)	5	6	6	6
<u>Industry Regulation</u>				
<u>Amusement Machines</u>				
The number of amusement machines reviewed for compliance annually	-	-	-	8,764
Number of amusement machines seized due to non-compliance	-	-	-	301
<u>Law Enforcement</u>				
Number of citations issued	1,108	1,367	1,718	1,880
Percent of alcohol inspections where the operator is not in compliance with applicable law	13%	15%	17%	18%

## OPERATION

<b>Performance Measures (Continued)</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>
<b>Licenses &amp; Permits</b>				
Number of alcohol license investigations conducted	1,203	1,361	1,196	1,338
Number of executive orders served after administrative hearings	914	1,355	1,469	1,663
<b>Underage Investigations</b>				
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some type	502	559	429	285
Percent of retail vendors investigated who make illegal tobacco sales to underage persons	14%	18%	15%	16%
<b>Revenue Processing</b>				
<b>Error Resolution</b>				
Number of sales tax returns processed through Error Resolution (thousands)	720	673	686	787
Percent of sales tax returns processed through Error Resolution	56.0%	52.5%	56.4%	56.3%
Total Number of Error Resolution staff (all tax types)	-	-	109	100
<b>Money Deposits</b>				
Average time lapse in days between receipt and deposit of check with a coupon payment	5	2	2	2.5
Average time lapse in days between receipt and deposit of check without a coupon payment	5	8	7	12.3
Amount of gross revenue collections deposited through electronic funds transfers (in billions)	11	11	12	12.5
<b>Returns Processing</b>				
Number of documents processed (millions)	-	7	7	7.9
Number of images created (millions)	-	53	53	52.6
Percent of Individual Income tax returns processed as non-paper (electronic, 2-D barcode, or telefile) filings	-	42%	49%	59.8%
<b>Salvage Inspection</b>				
<b>Salvage Inspection</b>				
Number of rebuilt salvage vehicle inspections	23,061	26,822	27,500	22,618
<b>Tax Compliance</b>				
<b>Assessments</b>				
Number of proposed assessments issued	-	371,273	237,456	240,000
Collections received during assessment phase (\$ Millions)	-	156	134	136
<b>Audits</b>				
Average revenue collection per audit hour (all tax types)	\$ 1,025	\$ 962	\$ 1,131	\$ 2,006
Percent of business audits that determine businesses are not in compliance with applicable tax laws	45%	43%	45%	38%
<b>Collections</b>				
Trust tax (sales and withholding) accounts: collection cycle in days	-	480	165	165
Collections on delinquent and deficient accounts (\$ millions)	-	285	243	392
<b>State Board of Equalization</b>				
Number of appeals received	2	3	9	9
Number of decisions settled	2	2	4	3

## DAILY OPERATION

## Local Government Services Division Presentations Offered in FY 2006

## FY 2006 Georgia Certification Program

## Training Schedule by Course

Date	City	Location
<b>Course 1 - Certification for Assessors - 5 Days</b>		
7/11/2005	Brunswick	Coastal GA Comm. College
9/26/2005	Augusta	Augusta Tech
10/24/2005	Dahlonega	North GA State University
<b>Course 1A - Assessment Fundamentals - 5 Days</b>		
8/22/2005	Acworth	North Metro Tech
9/26/2005	Hapeville	South Atlanta Metro DOR
<b>Course II - Income Approach to Value - 5 Days</b>		
8/15/2005	Acworth	North Metro Tech
10/17/2005	Lawrenceville	Gwinnett Justice Center
<b>Course III - Valuation of Personal Property - 5 Days</b>		
8/22/2005	Dahlonega	North GA State University
10/31/2005	Columbus	Government Center
<b>Course IVB - Valuation of Rural Land - 5 Days</b>		
7/25/2005	Statesboro	GA Southern University
<b>Course V - Cost Approach to Value - 5 Days</b>		
9/19/2005	Macon	Central GA Tech
<b>Appeals Procedure - 2 1/2 Days</b>		
11/1/2005	Statesboro	GA Southern University
<b>Assessor Re-Certification - 2 1/2 Days</b>		
10/18/2005	Statesboro	GA Southern University
<b>Exempt Properties - 2 1/2 Days</b>		
9/12/2005	Dahlonega	North GA State University
<b>GA Assessment Administration - 5 Days</b>		
8/29/2005	Statesboro	GA Southern University
11/28/2005	Augusta	Augusta Tech
<b>Manufactured Housing Valuation - 2 1/2 Days</b>		
8/3/2005	Gainesville	Georgia Mountains Center
<b>Regional Exams</b>		
10/4/2005	Acworth	North Metro Tech
<b>Review of Income Approach - 3 Days</b>		
9/13/2005	Acworth	North Metro Tech
12/13/2005	Macon	Central GA Tech
<b>Specialized Assessments - 2 1/2 Days</b>		
9/14/2005	Dahlonega	North GA State University
<b>WinGAP Adv Tech - 5 Days</b>		
8/29/2005	Hapeville	South Atlanta Metro DOR
<b>WinGAP Basic Data Entry - 5 Days</b>		
9/19/2005	Moultrie	Moultrie Tech
<b>WinGAP Personal Property - 2 1/2 Days</b>		
10/25/2005	Hapeville	South Atlanta Metro DOR
<b>WinGAP Technical - 5 Days</b>		
10/17/2005	Columbus	Columbus Government Center

## Tax Law and Policy Seminar and Presentations Offered in FY 2006

Date	City	Location
<b>Sales and Use Tax Seminar - General Overview</b>		
7/21/2005	Carrollton	Carroll County Chamber of Commerce, 200 Northside Drive
7/28/2005	Gainesville	Georgia Mountains Center, 301 Main Street S.W.,
8/26/2005	Lawrenceville	Gwinnett Justice & Administration Center Auditorium, 75 Landlev Dr.
8/31/2005	Hapeville	Tradeport Facility, 4245 International Parkway, Training Room 30 & 40
1/5/2005	Atlanta	Georgia Power Building, 241 Ralph McGill Boulevard
9/14/2005	Savannah	Savannah State University, 3219 College Street, Jordan Business Building Auditorium
10/20/2005	Macon	Macon State College, 100 College Station Drive
11/4/2005	Athens	UGA/Chicopee Complex Auditorium, 1180 Broad Street
11/9/2005	Augusta	Augusta Tech, Jack Patrick Information, Technology Center Building 1000 Auditorium
12/2/2005	Americus	Georgia Southwestern State University, Continuing Ed Build. Rm. 102. 800 Wheatlev Street
4/19/2006	Kennesaw	Kennesaw State College, 3333 Busbee Drive, KSU Center
5/19/2006	Atlanta	Lorman Educational Seminar
5/17/2006	Rome	The Floyd College, SBDC – Heritage Hall, Rome, 415 E. 3 <sup>rd</sup> Avenue
6/1/2006	Atlanta	Georgia Power Building, 241 Ralph McGill Boulevard
<b>Sales and Use Tax for Printing Industry</b>		
10/12/2005	Smyrna	Georgia Printing Industry Association, Smyrna GA
<b>Department Overview</b>		
11/4/2005	Atlanta	Institute for Professionals in Taxation
2/16/2006	Atlanta	GA State Recruitment Presentation
<b>Income Tax Update</b>		
11/30/2005	Acworth	Earl Davis Seminar
11/30/2005	St. Augustine, FL	St. Augustine Accounting Organization
12/7/2005	Athens	Earl Davis Seminar
<b>Sales and Use Tax Education</b>		
12/8/2005	Atlanta	Chinese Delegation, Atlanta, GA
<b>Sales and Use Tax Education for Bankers</b>		
12/9/2005	Atlanta	Community Bankers Association
<b>All Tax Issues and Department Overview</b>		
1/11/2005	Atlanta	Georgia Society CPA Tax Section Meeting, Atlanta, GA
<b>Sales and Use Tax for Hunting Preserves</b>		
1/18/2006	Macon	Hunting Preserves
<b>Sales and Use Tax for Small Business</b>		
2/15/2006	Atlanta	Small Business Association Seminar IRS Sponsored, Atlanta, GA
<b>Sales and Use Tax</b>		
4/6/2006	Atlanta	Department Staff Training - Atlanta, GA
<b>Alcohol Retailers Training</b>		
6/5/2006	Forsyth	Georgia Public Safety Center
<b>Income Tax Update</b>		
6/24/2006	St. Augustine, FL	Accounting Organization

**STATE REVENUE COLLECTIONS AND TRENDS**

**TABLE H-1 - Net Revenue Collections By Georgia Department of Revenue  
For Fiscal Years 1939 Through 2005 (Unaudited & in 000's)  
(Net of Commissions and Refunds)**

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	\$40,891	1962	\$383,718	1985	\$4,373,972
1940	44,170	1963	422,533	1986	4,739,023
1941	40,380	1964	468,243	1987	5,090,622
1942	57,062	1965	523,599	1988	5,532,660
1943	55,259	1966	585,584	1989	6,086,781
1944	56,906	1967	641,167	1990	6,802,402
1945	58,347	1968	703,270	1991	6,861,631
1946	75,483	1969	795,125	1992	6,992,517
1947	92,519	1970	904,279	1993	7,826,861
1948	101,588	1971	949,146	1994	8,444,864
1949	102,947	1972	1,145,094	1995	9,115,243
1950	117,894	1973	1,298,984	1996	9,928,508
1951	145,305	1974	1,454,888	1997	10,543,106
1952	220,505	1975	1,485,597	1998	11,090,777
1953	210,038	1976	1,607,948	1999	12,068,478
1954	216,092	1977	1,826,490	2000	13,041,655
1955	226,226	1978	2,094,166	2001	13,934,126
1956	283,154	1979	2,353,857	2002	13,044,947
1957	300,953	1980	2,624,813	2003	12,709,799
1958	303,953	1981	2,911,453	2004	13,670,638
1959	321,702	1982	3,161,548	2005	14,709,913
1960	352,008	1983	3,389,303		
1961	374,423	1984	3,818,550		

**Monthly Department Collections (in 000's)**

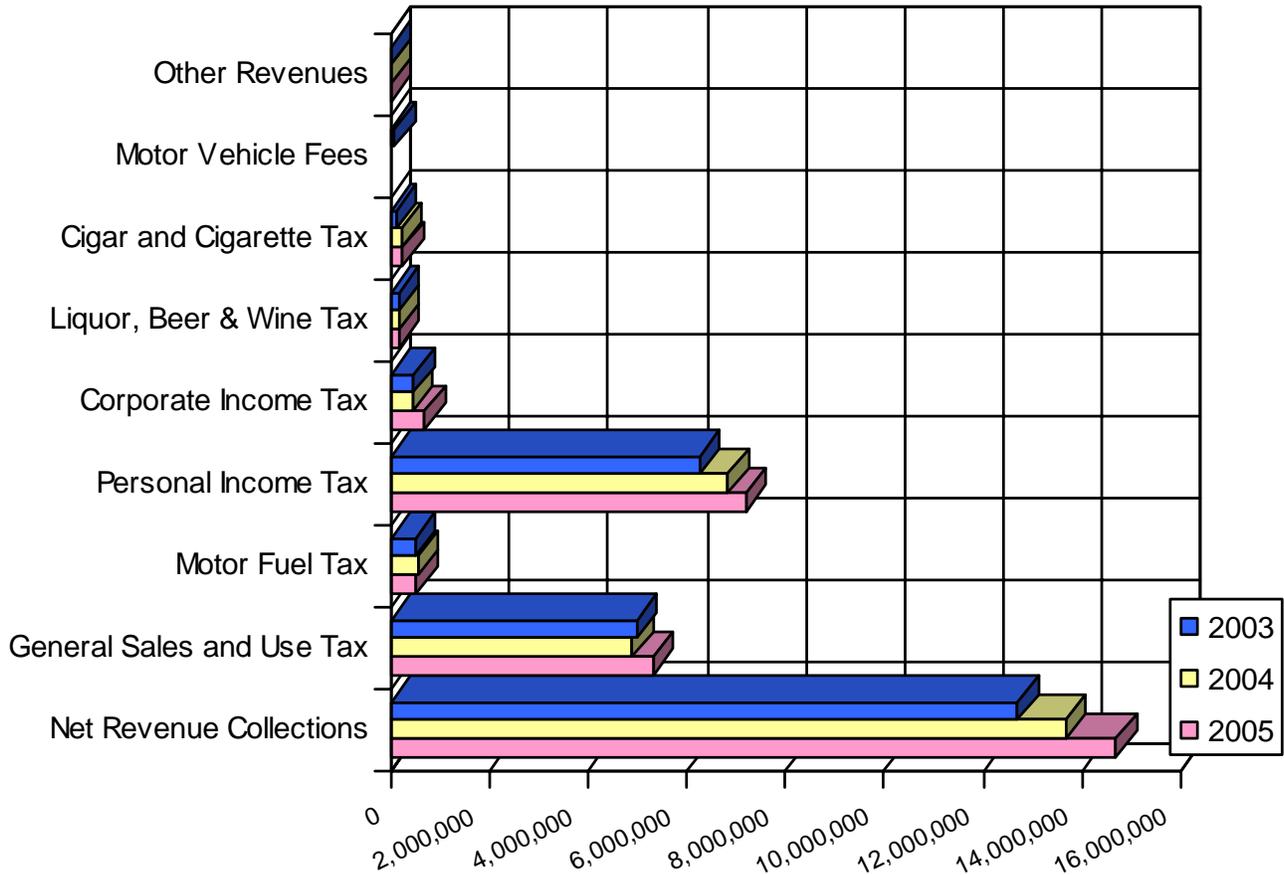
MONTH	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
July	1,057,636	996,187	868,314	902,193	1,093,197
August	1,156,356	1,081,588	941,785	1,218,094	1,296,959
September	1,178,210	1,101,613	1,109,563	1,340,698	1,460,915
October	1,196,670	1,112,094	1,033,123	1,158,584	1,304,775
November	1,096,071	1,049,971	1,051,556	1,162,848	1,208,629
December	1,112,739	1,044,037	1,072,438	1,387,556	1,539,857
January	1,461,298	1,363,275	1,367,201	1,525,139	
February	1,074,356	998,506	946,730	746,507	
March	855,276	763,857	800,037	1,096,142	
April	1,027,278	922,505	940,180	1,253,282	
May	1,366,918	1,318,955	1,290,079	1,417,724	
June	1,368,200	1,334,712	1,259,966	1,497,468	

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.

STATE REVENUE COLLECTIONS AND TRENDS

**CHART 1 - CHANGES IN MAJOR STATE TAX REVENUES FOR FISCAL YEARS 2003, 2004 and 2005 (in 000's and Unaudited)**



	Collections in Millions			Percentage Changes		Absolute Changes	
	FY 2003	FY 2004	FY 2005	'03 - '04	'04 - '05	'03 - '04	'04 - '05
Net Revenue Collections	12,777	13,671	14,710	7.00%	7.60%	894	1,039
General Sales and Use Tax	4,992	4,902	5,315	-1.80%	8.43%	(90)	413
Motor Fuel Tax	492	527	519	7.11%	-1.52%	35	(8)
Personal Income Tax	6,272	6,830	7,210	8.90%	5.56%	558	380
Corporate Income Tax	470	450	679	-4.26%	50.89%	(20)	229
Liquor, Beer & Wine Tax	142	150	151	5.63%	0.67%	8	1
Cigars and Cigarette Tax	112	230	249	105.36%	8.26%	118	19
Motor Vehicle Fees	-	-	-	-	-	-	-
Other Tax Revenues	297	582	587	95.96%	0.86%	285	5

## STATE REVENUE COLLECTIONS AND TRENDS

### TABLE H-2 - Revenue Collections by Tax Type For Fiscal Years 2003, 2004 and 2005 (Unaudited)

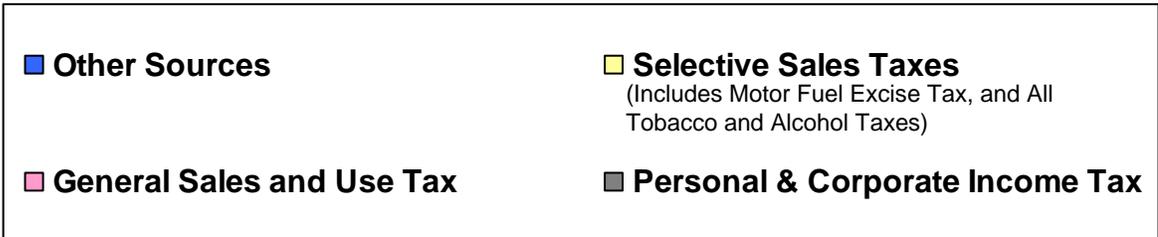
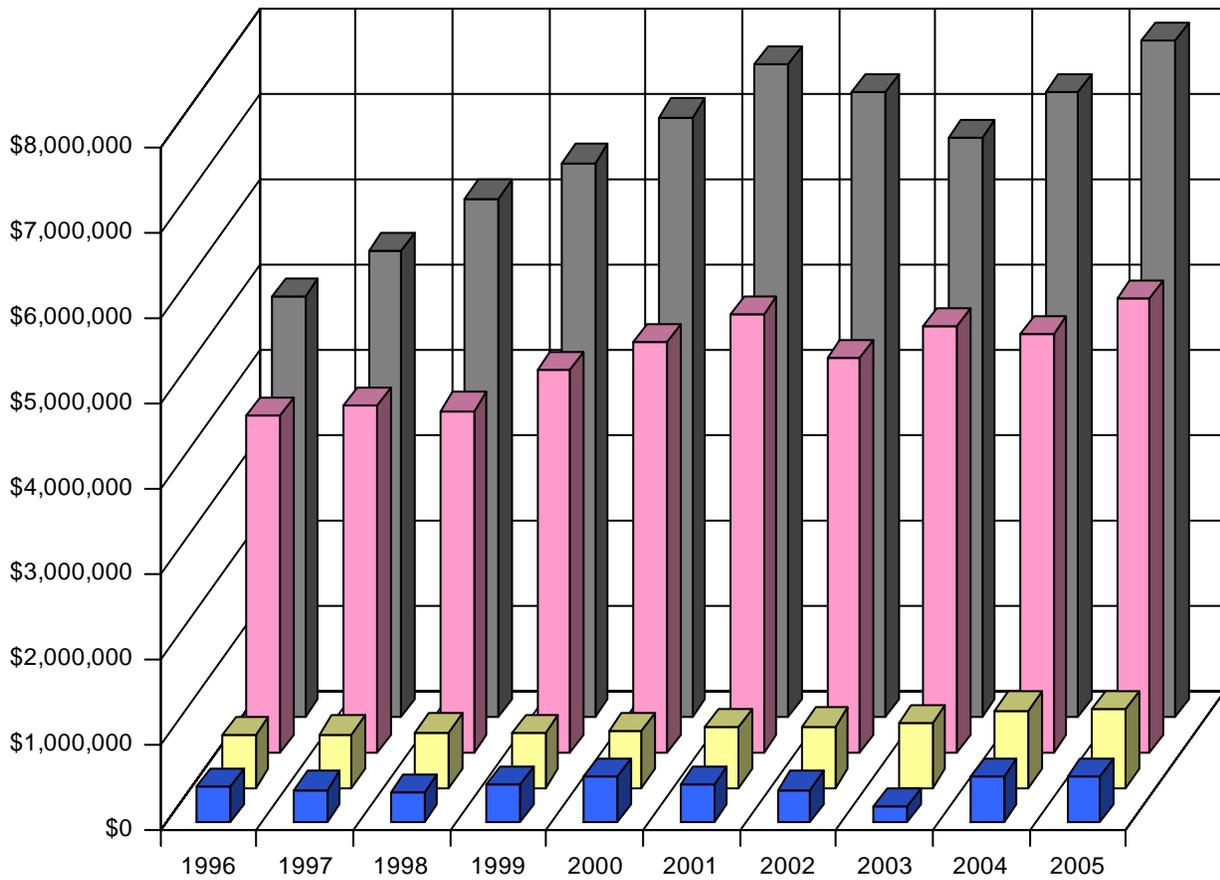
	Dollar amounts for fiscal years ending June 30 (in 000's)		
	2003	2004	2005
Motor Fuel Excise Tax	491,966	526,671	518,831
Cigar and Cigarette Tax	112,474	229,553	249,057
Liquor	39,343	39,331	44,062
Beer	81,316	86,953	82,697
Wine	21,338	23,727	24,091
<b>SELECTIVE SALES (EXCISE) TAXES</b>	<b>746,438</b>	<b>906,235</b>	<b>918,738</b>
	-	-	-
GENERAL SALES AND USE TAX (1)	4,991,882	4,902,079	5,315,000
	-	-	-
PREPAID MOTOR FUEL SALES TAX (2)	-	234,853	336,459
	-	-	-
PERSONAL INCOME TAXES	6,271,693	6,829,822	7,210,446
	-	-	-
Financial Institutions Occupations Tax	13,225	13,754	15,102
Corporation Net Worth Tax	27,868	30,645	29,948
Corporate Income Tax	470,057	449,549	679,001
<b>CORPORATION INCOME AND LICENSE TAXES</b>	<b>511,150</b>	<b>493,948</b>	<b>724,051</b>
	-	-	-
License Tags	-	-	-
Title Registration Fees	-	-	-
<b>MOTOR VEHICLE FEES</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-
ESTATE TAXES	88,496	65,674	42,657
	-	-	-
General Property Digest (Real and Tangible)	56,814	60,720	63,263
Public Utilities, Ad Valorem Tax	6	17	(128)
Public Service Commission (Utility Fees)	1,059	1,059	1,100
Intangibles, Recording Fees	1,984	1,988	1,812
Interest and Other Property Tax Revenues	2,398	680	570
<b>PROPERTY TAXES</b>	<b>62,261</b>	<b>64,463</b>	<b>66,618</b>
	-	-	-
Motor Carrier Collections & Distributions	(27,769)	(29,236)	(33,422)
Motor Carrier Decals, Citations & Temp Permits	17	3	341
<b>MOTOR CARRIER FUEL TAXES AND FEES (3)</b>	<b>(27,752)</b>	<b>(29,233)</b>	<b>(33,081)</b>
	-	-	-
Coin-Operated Amusement Machines, Licenses	1,665	2,027	1,257
Liquor Dealers, Licenses	538	653	493
Beer Dealers, Licenses	709	861	610
Cigar and Cigarette Dealers, Licenses	16	19	14
Wine Dealers, Licenses	587	721	505
Contractors Fees	5	10	5
Peace Officers & Prosecutors Training Fund	21,603	22,607	-
Unclaimed Property	37,674	63,204	71,736
State Childrens Trust Fund	1,127	1,563	-
Local Sales Tax 1% Collection Fees	31,915	34,677	37,700
Other Collections (4)	(30,687)	76,454	16,705
<b>OTHER TAXES OR FEES</b>	<b>65,151</b>	<b>202,796</b>	<b>129,024</b>
<b>TOTAL NET REVENUE COLLECTIONS (5)</b>	<b>12,709,319</b>	<b>13,670,638</b>	<b>14,709,913</b>

Note: All the information provided in this table is taken from preliminary unaudited figures provided by the State Accounting Office

- (1) Total includes Motor Fuel Sales Tax of \$222,957 in FY 2003.
- (2) Collection of Prepaid Motor Fuel Sales Tax began January 1, 2004, 2nd Motor Fuel Tax collected prior to this date in FY 2004 is included
- (3) Amounts for Motor Carrier Fuel (IFTA) Tax are included in "Motor Fuel Taxes" amounts as shown in Chart 1
- (4) Commissions authorized by law for collecting and assessing totaled \$66,807 in FY 2003, \$65,101 in FY 2004, and \$63,033 in FY 2005. Refunds paid through the Department of Administrative Services totaled \$1,817,919 in FY 2003, \$1,987,771 in FY 2004 and \$1,843,039 in FY 2005.
- (5) Total includes commissions paid to counties, compensation paid to vendors and reimbursement to the budget fund

STATE REVENUE COLLECTIONS AND TRENDS

**CHART 2 - Ten-Year Trend In Georgia's State Tax Revenues by Major Sources (Fiscal Year Ended June 30 of Year Shown - in 000's)**



**STATE REVENUE COLLECTIONS AND TRENDS**

**TABLE H-3 - Trend in Georgia's Total State Tax Revenues by Major Sources**  
**Fiscal Years 1994 – 2005 (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
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
2005	14,710	523	15,233	5,315	1,251	7,889	778
1994	96.1%	3.9%	100%	38.4%	8.8%	46.7%	6.1%
2005	96.6%	3.4%	100%	34.9%	8.2%	51.8%	5.1%

**TABLE H-4 - Comparative Trends in Georgia's Personal Income and State Income Tax Receipts, Fiscal Years 1994 to 2005**

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 (\$000's)	Change From Prior Year (%)	
1994	135,613	5.86	3,581,673	5.60	0.964
1995	145,373	7.20	3,838,398	7.20	0.996
1996	159,800	9.92	4,233,297	10.30	1.037
1997	172,935	8.22	4,754,777	12.30	1.499
1998	183,757	6.26	5,333,762	12.20	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	240,616	4.45	6,714,191	(3.01)	(0.677)
2003	244,948	6.33	6,271,693	(9.41)	(1.485)
2004	250,662	4.18	6,829,822	1.72	0.412
2005	265,538	8.41	7,210,446	14.97	1.781

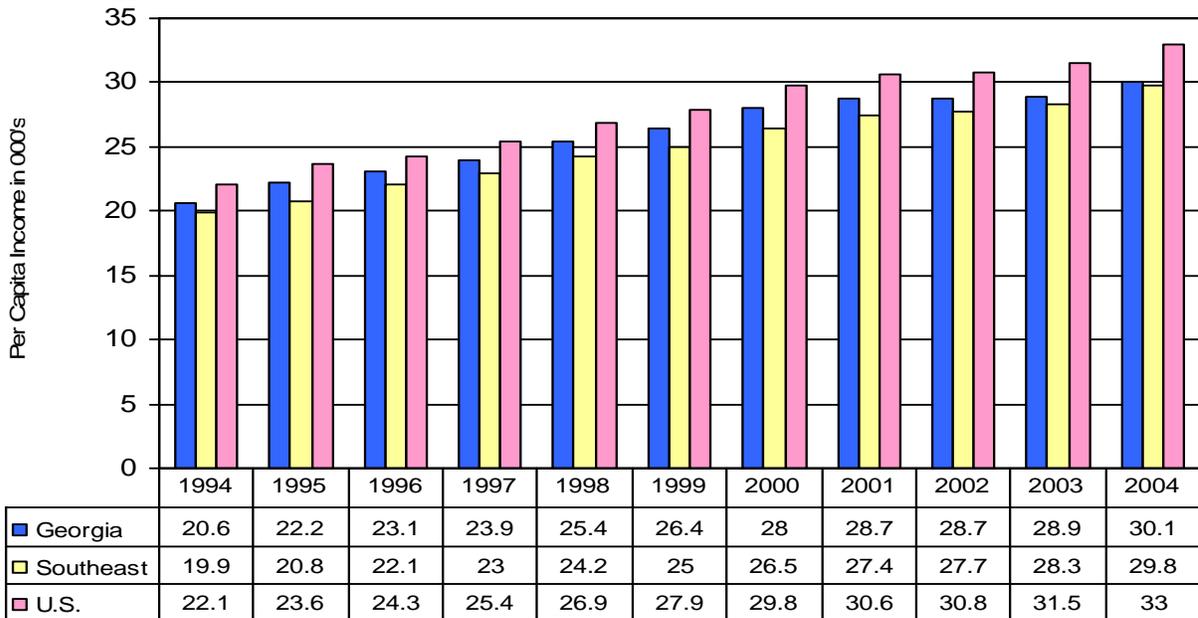
(1) Personal income amounts are for immediately preceding calendar year.

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

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

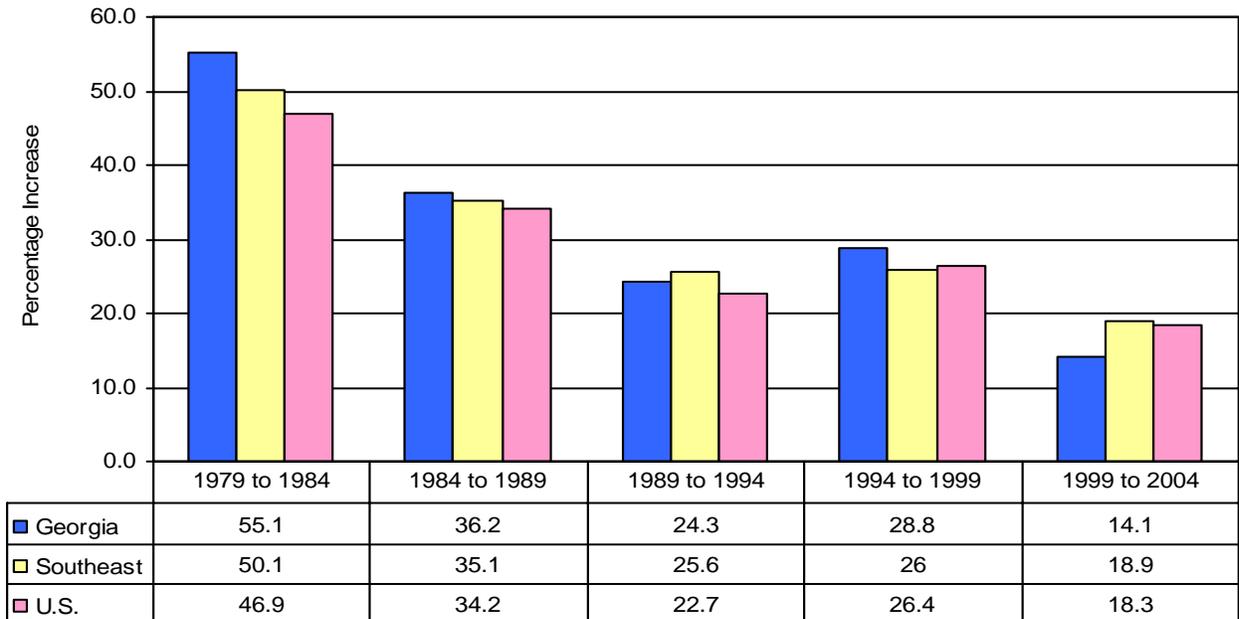
COMPARISON - REGIONAL AND NATIONAL

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



Source: Bureau of Economic Analysis – Published August and September 2005

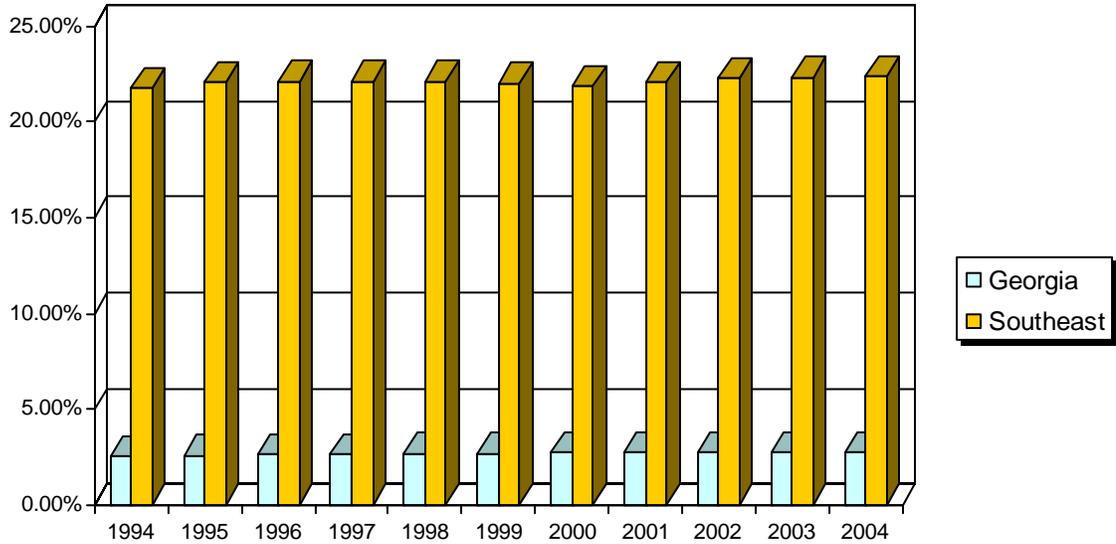
**CHART 4 - Per Capita Personal Income Percent Increase Comparisons By Five Year Periods (in Calendar Years)**



Source: Bureau of Economic Analysis – Published August and September 2005

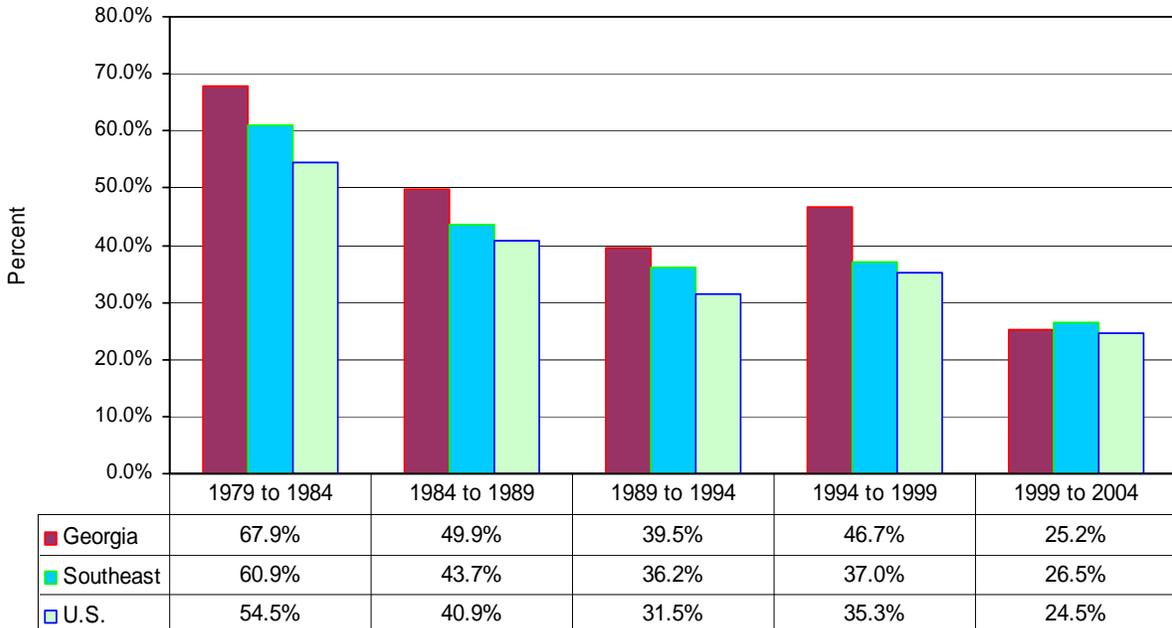
COMPARISON - REGIONAL AND NATIONAL

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



Source: Bureau of Economic Analysis  
Published August and September 2005

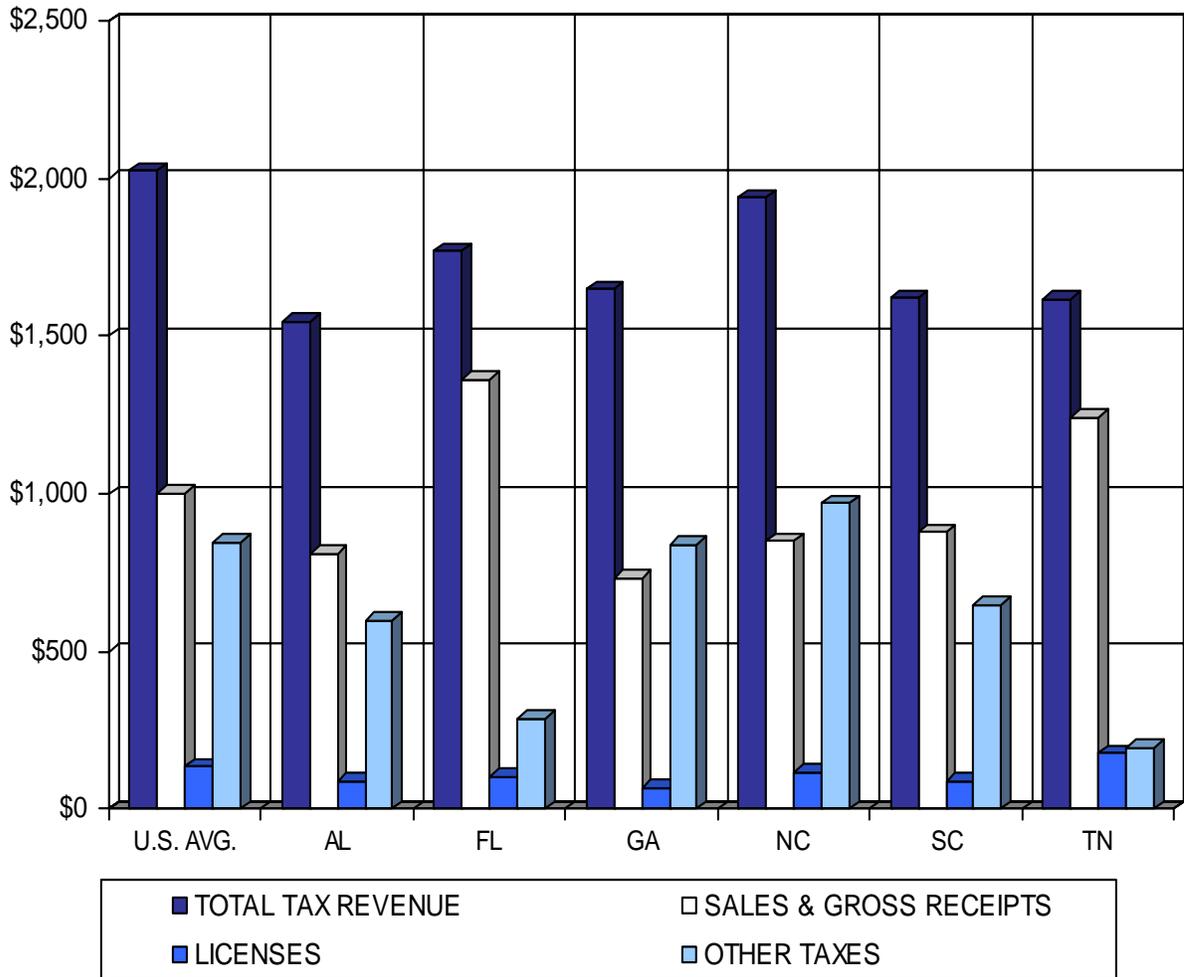
**CHART 6 - Total Personal Income Percent Increase Comparison by Period**



Source: Bureau of Economic Analysis Published August and September 2005

COMPARISON - REGIONAL AND NATIONAL

**CHART 7 - Per Capita Comparison of State Tax Collections:  
Calendar Year 2004**

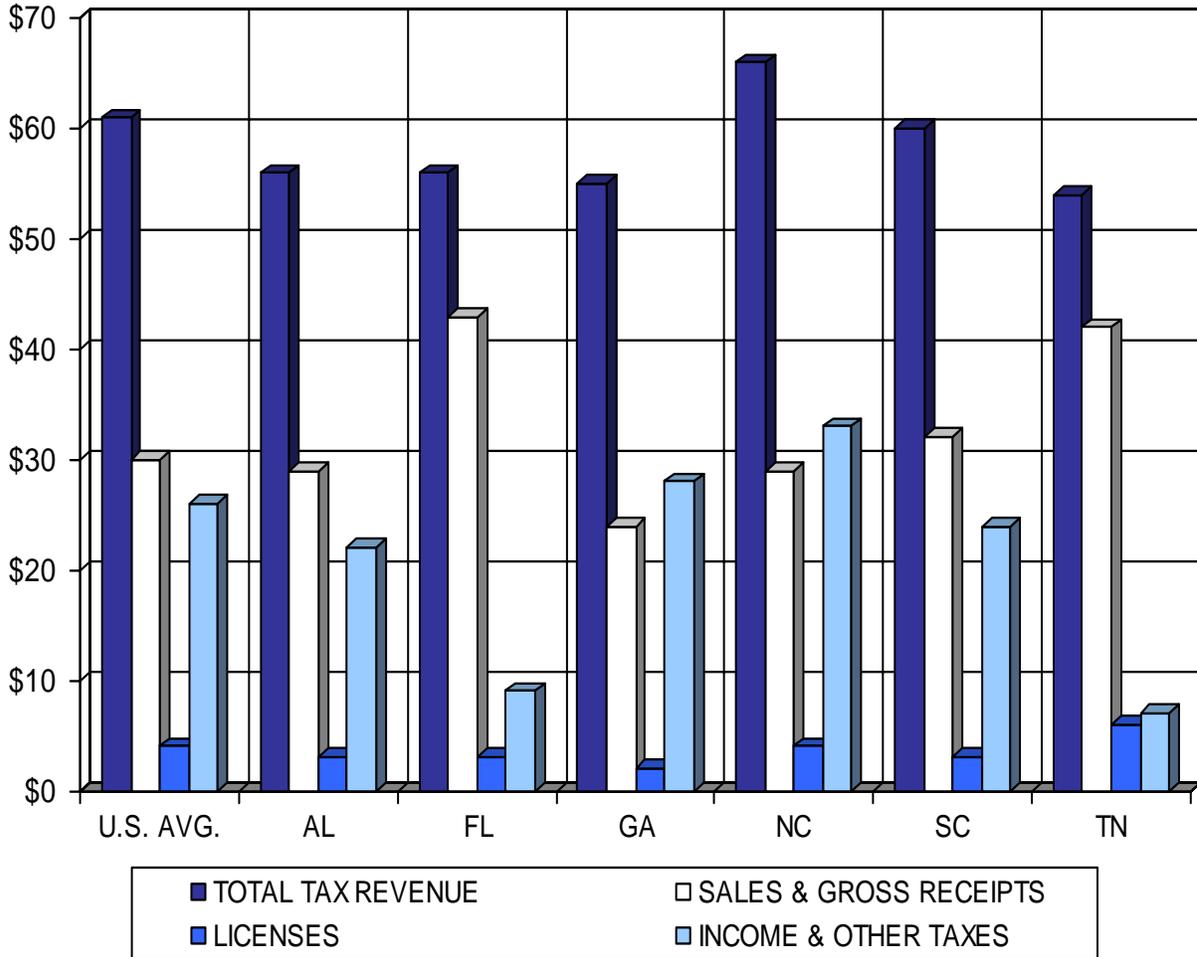


	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$2,025	\$1,549	\$1,769	\$1,650	\$1,941	\$1,621	\$1,616
SALES & GROSS RECEIPTS	\$1,003	\$811	\$1,363	\$733	\$851	\$879	\$1,245
LICENSES	\$135	\$88	\$102	\$70	\$119	\$91	\$177
OTHER TAXES	\$848	\$601	\$289	\$840	\$971	\$648	\$194

Source: U. S. Department of Commerce - Bureau of the Census  
Released December 22, 2004

COMPARISON - REGIONAL AND NATIONAL

**CHART 8 - Relation of State Tax Collections To \$1,000 Personal Income by State: Calendar Year 2004**



	U.S. AVG.	AL	FL	GA	NC	SC	TN
TOTAL TAX REVENUE	\$61	\$56	\$56	\$55	\$66	\$60	\$54
SALES & GROSS RECEIPTS	\$30	\$29	\$43	\$24	\$29	\$32	\$42
LICENSES	\$4	\$3	\$3	\$2	\$4	\$3	\$6
INCOME & OTHER TAXES	\$26	\$22	\$9	\$28	\$33	\$24	\$7

Source: U. S. Department of Commerce - Bureau of the Census  
Released December 22, 2004

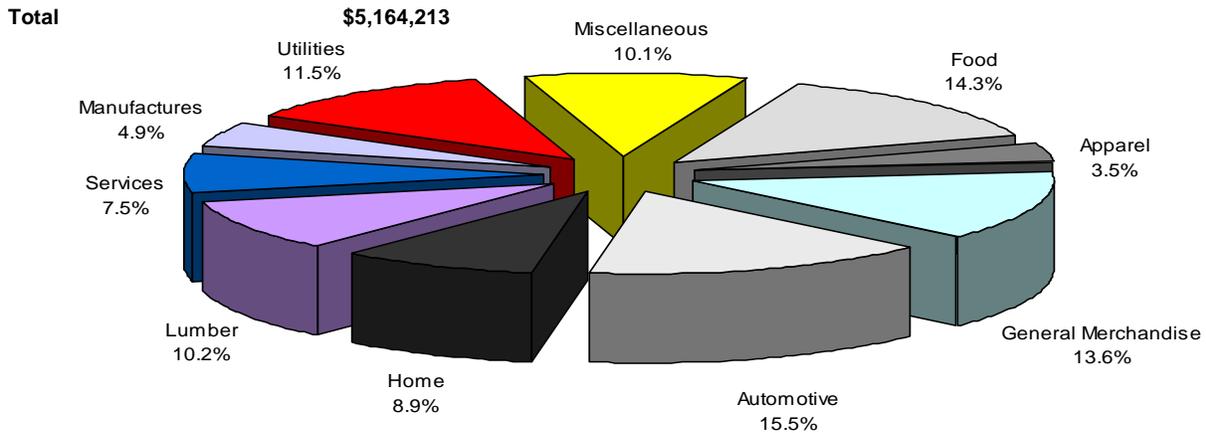
Selected Tax Data by Type and/or County

**TABLE 1 - Sales and Use Tax Revenues by Business Group**

**Fiscal Year Ended June 30, 2005 (Unaudited & in 000's)**

BUSINESS GROUP	COLLECTIONS	PERCENT		
Food	\$735,960	14.3%	TOTAL ALL GROUPS	\$5,164,213
Apparel	\$182,225	3.5%	Accounting Adjustments Net	\$150,788
General Merchandise	\$700,580	13.6%	TOTAL "NET COLLECTIONS"	\$5,315,000
Automotive	\$802,723	15.5%	Vendor Discount	\$47,090
Home	\$458,021	8.9%	Adjusted Total Revenue	\$5,362,090
Lumber	\$527,019	10.2%		
Service	\$389,003	7.5%		
Manufacturers	\$251,923	4.9%		
Utilities	\$596,235	11.5%		
Miscellaneous	\$520,524	10.1%		

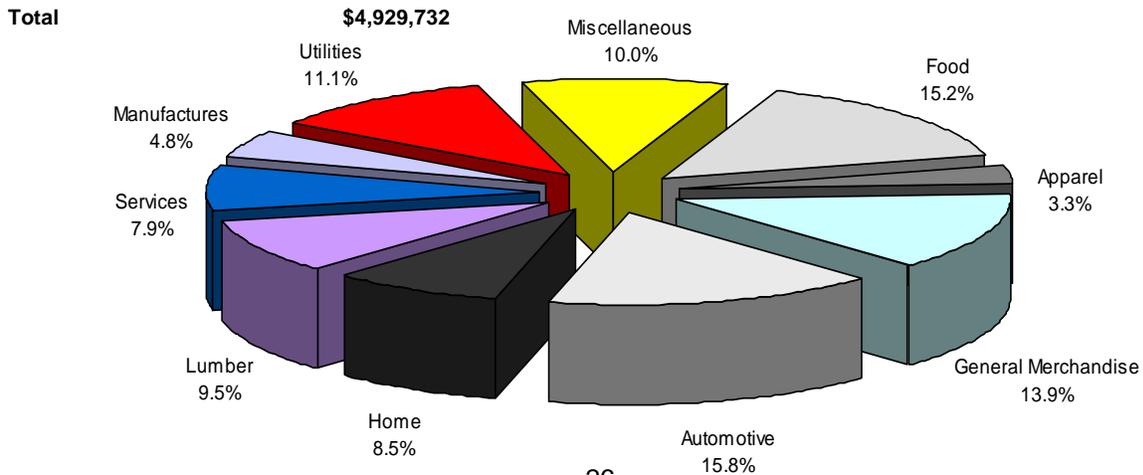
NOTE: Data is for State tax only, excludes local taxes.



**Fiscal Year Ended June 30, 2004 (Unaudited & in 000's)**

BUSINESS GROUP	COLLECTIONS	PERCENT		
Food	\$747,672	15.2%	TOTAL ALL GROUPS	\$4,929,732
Apparel	\$164,445	3.3%	Accounting Adjustments Net	(\$27,653)
General Merchandise	\$683,159	13.9%	TOTAL "NET COLLECTIONS"	\$4,902,079
Automotive	\$781,143	15.8%	Vendor Discount	\$47,447
Home	\$416,876	8.5%	Adjusted Total Revenue	\$4,949,526
Lumber	\$469,785	9.5%		
Service	\$390,626	7.9%		
Manufacturers	\$236,040	4.8%		
Utilities	\$548,446	11.1%		
Miscellaneous	\$491,542	10.0%		

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



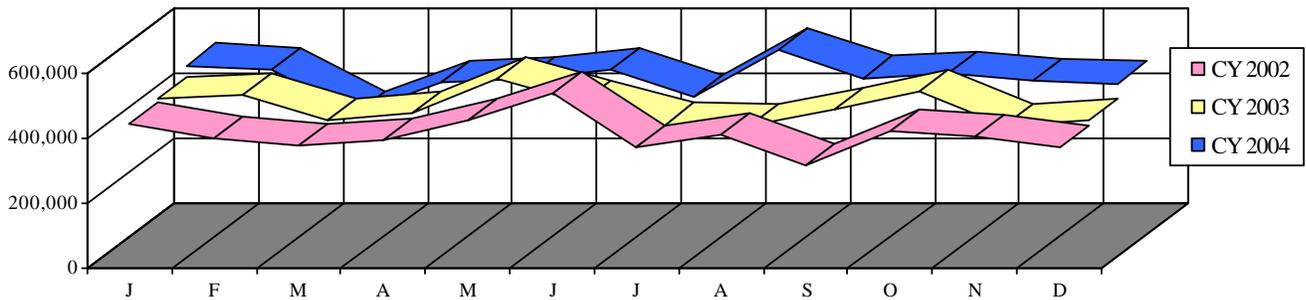
Selected Tax Data by Type and/or County

**TABLE 2 - Sales and Use Tax Collections by Month: Calendar Years 2002 – 2004 (in 000's)**

Month	CY 2002	CY 2003	CY 2004
January	\$445,004	\$455,818	\$490,687
February	401,354	465,782	476,040
March	377,541	388,334	343,757
April	393,494	413,367	437,240
May	458,236	518,095	451,505
June	538,790	443,869	477,344
July	373,386	374,988	391,322
August	409,346	372,845	537,559
September	315,636	422,738	452,028
October	422,712	475,577	464,474
November	405,093	370,682	444,878
December	373,256	386,638	434,923
Total	\$4,913,850	\$5,088,734	\$5,401,756

Note: All figures include 2nd Motor Fuel Tax

**Sales & Use Tax Collection Comparison  
By Month and Year (in 000's)**



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

**TABLE 3 - Growth Trend of Personal Income Tax by Calendar Year (in 000's)**

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
1992	2,722	83,090,468	57,098,987	3,061,836
1993	2,855	87,961,434	60,798,369	3,336,851
1994	2,964	96,300,663	65,123,187	3,559,131
1995	3,076	104,219,482	69,551,937	3,899,805
1996	3,166	112,437,195	79,372,476	4,357,859
1997	3,130	118,870,445	84,667,727	4,665,720
1998	3,337	132,507,265	93,022,750	5,125,991
1999	3,526	152,855,648	107,079,738	5,829,915
2000	3,629	157,455,921	117,845,448	6,361,264
2001	3,650	150,635,841	111,049,521	6,043,449
2002	3,659	149,204,721	108,276,684	5,879,892
2003	3,690	153,771,193	112,028,551	6,104,844

**Annual Numerical Increase**

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
1992	9	7,760,631	5,787,664	205,859
1993	132	4,870,966	3,699,382	275,014
1994	109	8,339,229	4,324,818	222,281
1995	112	7,918,819	4,428,749	340,673
1996	90	8,217,713	9,820,539	458,054
1997	(37)	6,433,250	5,295,252	307,861
1998	207	13,636,821	8,355,023	460,271
1999	189	20,348,382	14,056,988	703,924
2000	104	4,600,273	10,765,710	531,349
2001	21	(6,820,079)	(6,795,927)	(317,814)
2002	8	(1,431,121)	(2,772,836)	(163,557)
2003	31	4,566,472	3,751,867	224,952

**Annual Percentage Increase**

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
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%
2003	0.85%	3.06%	3.47%	3.83%

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

**TABLE 4 - Motor Fuel, Prepaid Motor Fuel and Motor Carrier Detailed Revenue Data for Fiscal Year 2005 (Unaudited and in 000's)**

<b>MOTOR FUEL</b>			
<b>GROSS TAXABLE GALLONAGE BY PRODUCT</b>			
Gasoline	4,919,602		
Diesel Fuel	1,731,441		
Special Fuel	10,882		
Aviation Gasoline	858		
Other	<u>358,164</u>		
Total Motor Fuel Gallons		7,020,946	(Gallons)
<b>TAX REVENUES BY PRODUCT</b>			
Collections Net of Commissions			
Gasoline	\$368,970		
Diesel Fuel	129,858		
Special Fuel	816		
Aviation Gasoline	64		
Other	26,862		
Penalties & Interest - Motor Fuel	(189)		
Sub-total Motor Fuel Collections		\$526,382	
<b>LESS - EXPENSE TO COLLECT</b>			
Vendors Compensation	\$(5,921)		
		\$(5,921)	
<b>LESS - REFUNDS (Retail Dealer and Agriculture)</b>			
Motor Fuel Refunds (Agricultural & Retail Dealers)	\$(1,630)		
Distributor Refunds & Adjustments	-		
Sub-total Refunds		\$(1,630)	
<b>MOTOR FUEL TAX REVENUE, MOTOR FUELS</b> (Net of Commissions and Refunds)			<u>\$518,831</u>
<b>PREPAID STATE TAX</b>			
<b>PREPAID STATE TAX</b>			
Prepaid State Tax (1)	\$336,459		
			<u>\$336,459</u>
<b>MOTOR CARRIER</b>			
<b>SOURCE AND AMOUNT OF REVENUE</b>			
Motor Carrier Mileage Tax	\$12,011		
IFTA Jurisdictional Distributions	(45,433)		
Sub-total Motor Carrier Collections & Distributions		\$(33,422)	
<b>MOTOR FUEL TRUCK REGISTRATION FEES</b>			
Adjustments, Net (Citations)	\$69		
IFTA Registrations Fees	271		
Sub-total Motor Fuel Truck Registration Fees		\$341	
<b>TOTAL MOTOR CARRIER TAX &amp; REGISTRATION FEES</b>			<u>\$(33,081)</u>

(1) The 2003 General Assembly, through House Bill 43 (Act 343) changed the method of collecting and remitting the 3% Second Motor Fuel Tax and the 1% State Sales & Use Tax on sales or use of motor fuel. Effective January 1, 2004, all licensed motor fuel distributors (suppliers) in the State of Georgia must collect a Prepaid State Tax on all motor fuel sold to any purchaser not licensed as a Georgia distributor. The Prepaid State Tax combines these two percentage taxes and will be collected at the time of sale by the licensed distributor. The new prepaid State Tax rate for each fuel type is based upon an indexed retail sales price converted to a cent per gallon rate.

**TABLE 5 - Georgia Personal Income - 2003 Returns by Income Class**

INCOME LEVEL	NUMBER OF RETURNS (in 000's)	% TOTAL RETURNS	NET TAXABLE INCOME (in 000's)	% TOTAL INCOME	AVERAGE NTI (in 000's)	TOTAL TAX (in 000's)	AVERAGE TAX (in 000's)	EXEMPTIONS (in 000's)
Over MILLION	4	0.12%	9,520,778	8.50%	2,234	570,181	133,782	5
Over 500,000	9	0.26%	5,544,147	4.95%	587	330,264	34,941	11
Over 100,000	275	7.44%	34,212,454	30.54%	125	1,983,298	7,224	309
Over 50,000	636	17.23%	30,468,322	27.20%	48	1,672,661	2,632	607
Over 30,000	600	16.25%	14,754,058	13.17%	25	750,759	1,252	476
Over 25,000	224	6.07%	3,568,745	3.19%	16	166,295	743	192
Over 20,000	260	7.05%	3,149,078	2.81%	12	135,302	520	230
Over 15,000	285	7.71%	2,311,176	2.06%	8	86,438	304	244
Over 14,000	60	1.62%	340,183	0.30%	6	11,199	188	50
Over 13,000	60	1.64%	295,257	0.26%	5	9,214	153	50
Over 12,000	61	1.66%	253,046	0.23%	4	7,453	122	50
Over 11,000	65	1.75%	212,708	0.19%	3	5,884	91	53
Over 10,000	70	1.89%	174,412	0.16%	3	4,502	65	61
Over 9,000	65	1.75%	144,457	0.13%	2	3,371	52	45
Over 8,000	65	1.76%	110,603	0.10%	2	2,289	35	40
Over 7,000	73	1.98%	84,013	0.07%	1	1,514	21	43
Over 6,000	67	1.81%	52,906	0.05%	1	785	12	32
Over 5,000	67	1.83%	19,506	0.02%	0	196	3	28
Over 4,000	69	1.86%	315	0.00%	0	5	0	24
Over 3,000	68	1.85%	48	0.00%	0	(5)	(0)	21
Over 2,000	67	1.82%	2	0.00%	0	1	0	17
Over 1,000	62	1.67%	-	0.00%	-	0	0	12
To 1,000	480	13.00%	6,812,337	6.08%	14	363,239	757	236
Totals	3,690		112,028,551		3,095	6,104,844	1,655	2,838

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Selected Tax Data by Type and/or County

TITLE OF FIELD	NUMBER (in 000's)	\$ AMOUNT (in 000's)	FOR OTHER YEARS	NUMBER (in 000's)	\$ AMOUNT (in 000's)
FED. AGI	3,636	215,362,134	TOTAL RETURNS	121	
ADJ TO FED	88	1,100,153	TOTAL TAX	36	161,570
ADJ TO FED	540	-8,136,551 CR	TOTAL WITHHELD	90	137,323
GA. AGI	3,257	153,771,193	TOTAL PENALTY	9	544
DEDUCTIONS	1,345	26,551,548			
ITEMIZED	2,052	5,056,034	RESIDENT RETSNON-RES RETS		
WITHHELD	3,178	6,135,908			
CR FROM EST	176	952,805	JOINT	1,341	121
LOW INCOME CREDIT	986	25,156	SEPARATE	64	11
TOTAL CREDIT	4,340	7,101,815	SINGLE	1,319	77
TP OVER 65	336		HEAD OF HOUSEHOLD	732	25

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

**TABLE 6- Revenue From Selected Excise Taxes and  
Business License Fees, Fiscal Year 2004 (in 000's)**

<b>REVENUE FROM SELECTED EXCISE TAXES (in 000's)</b>		
BEER	Beer Taxes	82,175
	Fines and Forfeitures	528
	Refunds	(5)
	Total	82,697
TOBACCO	Stamp Sales	249,016
	Fines and Forfeitures	167
	Refunds	(127)
	Total	249,057
LIQUOR	Liquor Taxes	43,819
	Fines and Forfeitures	163
	Refunds	(5)
	Pre-License Investigations	85
	Total	44,062
MOTOR FUELS (Table 4)		518,831
WINE	Wine Taxes	24,061
	Fines and Forfeitures	34
	Refunds	(4)
	Total	24,091
<b>TOTAL SELECTIVE EXCISE TAXES</b>		<b>918,738</b>
<b>BUSINESS LICENSE FEES (No. of Licensees &amp; in 000's)</b>		
BEER DEALERS	License and Brand Registration (171)	2
	Wholesaler Licenses (31)	15
	Retailer Licenses (6,628)	559
	Special Permits (77)	34
	Total	610
CIGAR AND CIGARETTE DEALERS	Wholesaler, Manufacturer & Importer Licenses	14
	Manufacturer Representative Licenses	0
	Total	14
LIQUOR DEALERS	License and Brand Registration (172)	22
	Wholesaler Licenses & Permits (30)	15
	Retailer Licenses (4,415)	417
	Special Permits (83)	39
	Total	493
WINE DEALERS	License and Brand Registration (858)	2
	Wholesaler Licenses & Permits (30)	20
	Retailer Licenses (4,415)	478
	Special Permits (34)	5
	Total	505
COIN-OPERATED AMUSEMENT MACHINES	Annual Licenses and Permit Fees	1,260
	Refunds (-)	(3)
	Total	1,257
<b>TOTAL, BUSINESS LICENSE FEES</b>		<b>2,878</b>

**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 (in 000's)

FY 2003	FY 2004	FY 2005	% Chg 04 - 05
---------	---------	---------	---------------

\$4,984,695	\$5,080,955	\$5,281,929	4.0%
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Growth in Distribution of One (1%) Local Option Sales Tax Paid to Counties (in 000's)

FY 2003	FY 2004	FY 2005	% Chg 04 - 05
---------	---------	---------	---------------

\$1,280,768	\$1,348,799	\$1,433,330	6.3%
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**TABLE 8 - Electronic Filing Results for Fiscal Year 2003 (in 000's)**

RETURN TYPE	TAXES DUE OR ZERO BALANCE	REFUND	TOTAL
-------------	------------------------------	--------	-------

Paper Returns	324	794	1,118
2D Barcode	151	436	587
Total Scanned Returns	<u>476</u>	<u>1,230</u>	<u>1,706</u>
Electronic Filing	189	1,572	1,761
Telefile	12	60	72
Total Electronic Returns	<u>201</u>	<u>1,632</u>	<u>1,833</u>
Total All Returns	<u><u>677</u></u>	<u><u>2,862</u></u>	<u><u>3,539</u></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: FY 1900 - 2004**

Net Taxable Values (in 000's)							
FY	State Rate (per \$1000 value)	Grand Total			Public Utilities		
		Grand Total	10 Yr Grwth Rate	20 Yr Grwth Rate	Public Utilities	10 Yr Grwth Rate	20 Yr Grwth Rate
1900	5.26	432,324			45,169		
1910	5.00	766,889	77%		124,337	175%	
1920	5.00	1,346,889	76%	212%	165,410	33%	266%
1930	5.00	1,303,462	-3%	70%	216,232	31%	74%
1940	5.00	917,612	-30%	-32%	165,146	-24%	0%
1950	5.00	1,487,323	62%	14%	247,148	50%	14%
1960	0.25	3,031,881	104%	230%	423,707	71%	157%
1970	0.25	9,148,736	202%	515%	1,157,333	173%	368%
1980	0.25	39,169,215	328%	1192%	3,834,604	231%	805%
1990	0.25	104,270,104	166%	1040%	8,068,762	110%	597%
2000	0.25	201,251,237	93%	414%	10,313,948	28%	169%
2004	0.25	272,207,115	35%	161%	11,330,385	10%	40%

General Property (net of exemptions)									
FY	Total	10 Yr Grwth Rate	20 Yr Grwth Rate	Real Property	10 Yr Grwth Rate	20 Yr Grwth Rate	Personal Property	10 Yr Grwth Rate	20 Yr Grwth Rate
1900	387,555			237,548			150,007		
1910	642,551	66%		389,394	64%		253,156	69%	
1920	1,181,476	84%	205%	714,151	83%	201%	467,322	85%	212%
1930	1,087,229	-8%	69%	776,073	9%	99%	311,155	-33%	23%
1940	752,466	-31%	-36%	500,610	-35%	-30%	251,857	-19%	-46%
1950	1,240,174	65%	14%	669,405	34%	-14%	570,769	127%	83%
1960	2,608,171	110%	247%	1,560,867	133%	212%	1,047,301	83%	316%
1970	7,991,398	206%	544%	6,945,928	345%	938%	1,045,457	0%	83%
1980	35,334,601	342%	1255%	25,323,247	265%	1522%	10,011,336	858%	856%
1990	96,201,335	172%	1104%	71,614,692	183%	931%	24,586,632	146%	2252%
2000	190,937,287	98%	440%	146,053,491	104%	477%	44,883,790	83%	348%
2004	260,876,732	37%	171%	217,607,321	49%	204%	43,269,408	-4%	76%

**TABLE 10 - Summary of Net Property Tax Collections by Category, FY Ended in 2004  
(State taxes only, net of refunds and commissions and in 000's)**

PROPERTY TAX CATEGORY	Dollars
General property (real and tangible personal)	63,263
Public Utilities, Ad Valorem Tax -- Railroad Companies	(128)
Intangible Recording Fees	1,812
Interest and Other Property Tax Revenue	570
Public Service Commission (utility fees)	1,100
<b>Total</b>	<b>66,618</b>

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

**TABLE 11 - Values of General Property, Public Utilities Dollars  
by Class of Property – FY's 2004 and 2005**

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE
	FY 2004 (000's)	FY 2005 (000's)	FY 2004 TO 2005 (000's)
General Property			
Real Estate	206,407,139	222,524,341	16,117,203
Motor Vehicles	21,509,067	21,265,318	(243,749)
Other Personal Tangible Property	34,284,547	34,268,621	(15,926)
Total, Gross Value	262,200,753	278,058,280	15,857,527
Exemptions, Homestead, Agriculture and Freeport	15,687,382	17,181,550	1,494,168
Total Net Taxable General Property	246,513,370	260,876,729	14,363,359
Public Utilities - Net Market Value			
Railroads	1,247,230	1,473,117	225,887
Telephones	7,332,670	7,026,959	(305,711)
Electric	15,764,366	16,747,616	983,249
Gas	1,176,854	1,228,720	51,866
Pipeline	750,840	812,824	61,984
Flight Equipment	1,732,408	1,915,953	183,544
Total Taxable Public Utilities	<u>28,004,368</u>	<u>29,205,188</u>	<u>1,200,820</u>
Grand Total Taxable Value	274,517,738	290,081,917	15,564,179

**TABLE 11 A - Homestead Taxpayer Relief Grant Distribution by FY (in 000's)**

<u>Year</u>	<u>Payment to Counties</u>
1999	\$ 75,575
2000	157,823
2001	243,710
2002	374,212
2003	392,394
2004	402,683
2005	<u>419,364</u>
Total	\$ 2,065,761

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

**TABLE 12 – CY 2003 Personal Income Tax Data by County of Residence**

COUNTY	2003 RESIDENT POPULA- TION ESTIMATE (Actual)	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME  (in 000's)	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX  1987=100
		TOTAL (Actual)	PER 100 RESIDENTS (Actual)	TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Appling	17,856	6,293	35	185,442	29,468	116,937	6,044	960	181
Atkinson	7,969	2,602	33	63,456	24,388	38,374	1,897	729	194
Bacon	10,273	3,711	36	106,072	28,583	67,507	3,475	936	194
Baker	4,290	1,287	30	35,965	27,945	24,004	1,243	965	203
Baldwin	45,078	15,743	35	504,734	32,061	320,205	16,667	1,059	172
Banks	15,440	6,230	40	208,498	33,467	136,470	7,146	1,147	388
Barrow	53,420	21,087	39	794,099	37,658	526,652	27,873	1,322	349
Bartow	85,058	33,844	40	1,308,211	38,654	861,264	45,813	1,354	291
Ben Hill	17,167	6,326	37	179,162	28,322	115,756	5,953	941	162
Berrien	16,532	5,934	36	177,360	29,889	117,676	6,104	1,029	195
Bibb	154,621	60,811	39	2,327,899	38,281	1,577,634	85,093	1,399	155
Bleckley	11,928	4,610	39	157,719	34,212	107,938	5,718	1,240	197
Brantley	15,430	5,288	34	153,316	28,993	98,302	5,031	951	273
Brooks	16,295	5,405	33	146,266	27,061	93,725	4,821	892	225
Bryan	26,165	9,997	38	417,931	41,806	294,027	15,876	1,588	392
Bulloch	58,998	19,202	33	650,454	33,874	437,662	23,263	1,211	261
Burke	22,931	8,133	35	229,309	28,195	143,176	7,300	898	184
Butts	22,079	7,990	36	277,755	34,763	176,973	9,257	1,159	265
Calhoun	6,151	1,958	32	50,574	25,829	30,487	1,531	782	160
Camden	44,346	13,777	31	430,355	31,237	292,345	15,240	1,106	312
Candler	10,050	3,467	34	104,557	30,158	67,406	3,536	1,020	237
Carroll	98,757	36,499	37	1,386,340	37,983	927,532	49,517	1,357	241
Catoosa	58,284	20,684	35	765,063	36,988	539,015	28,707	1,388	276
Charlton	10,759	2,908	27	83,466	28,702	53,269	2,730	939	197
Chatham	236,144	91,953	39	3,712,335	40,372	2,690,959	146,923	1,598	197
Chattahoochee	13,248	1,505	11	29,211	19,410	20,074	974	647	170
Chattooga	26,494	9,421	36	259,588	27,554	170,840	8,685	922	163
Cherokee	166,947	68,672	41	3,698,454	53,857	2,594,232	142,962	2,082	465
Clarke	103,143	36,535	35	1,385,845	37,932	986,150	53,345	1,460	205
Clay	3,365	1,048	31	26,212	25,011	16,539	838	800	189
Clayton	259,741	93,829	36	2,917,203	31,091	1,734,835	88,422	942	169
Clinch	6,972	2,273	33	68,159	29,986	44,402	2,304	1,014	188
Cobb	646,200	266,640	41	14,739,728	55,280	10,689,250	594,894	2,231	260
Coffee	39,158	13,062	33	404,979	31,004	263,813	13,776	1,055	223
Colquitt	43,211	14,427	33	424,290	29,409	277,889	14,451	1,002	184
Columbia	97,227	39,313	40	1,993,863	50,718	1,426,295	78,458	1,996	351
Cook	16,097	5,738	36	164,642	28,693	105,472	5,399	941	197
Coweta	101,577	39,985	39	1,907,325	47,701	1,318,798	71,846	1,797	398
Crawford	12,647	4,297	34	140,004	32,582	89,108	4,616	1,074	295
Crisp	22,021	7,850	36	229,100	29,185	146,467	7,625	971	187
Dade	15,932	5,214	33	166,675	31,967	114,518	5,996	1,150	255
Dawson	18,548	7,137	38	334,414	46,856	227,831	12,417	1,740	453
Decatur	28,383	9,727	34	293,181	30,141	186,393	9,732	1,001	194
DeKalb	673,818	270,891	40	11,997,040	44,287	8,303,631	452,728	1,671	197
Dodge	19,472	6,360	33	182,558	28,704	116,291	5,990	942	178
Dooly	11,599	4,469	39	123,340	27,599	77,365	3,973	889	218
Dougherty	95,719	35,040	37	1,148,629	32,781	739,900	39,148	1,117	146
Douglas	101,905	42,671	42	1,756,201	41,157	1,164,761	62,336	1,461	253
Early	12,234	4,111	34	125,731	30,584	83,681	4,419	1,075	171
Echols	3,990	994	25	27,861	28,030	18,096	931	937	330
Effingham	42,786	16,426	38	653,702	39,797	439,098	23,388	1,424	386
Elbert	20,699	7,993	39	233,136	29,168	151,871	7,819	978	171
Emanuel	21,936	8,168	37	209,925	25,701	125,049	6,324	774	173
Evans	11,292	3,735	33	112,786	30,197	73,718	3,859	1,033	205
Fannin	21,228	7,995	38	241,709	30,232	157,336	8,247	1,032	260

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

**TABLE 12 – CY 2003 Personal Income Tax Data by County of Residence**

COUNTY	2003 RESIDENT POPULA- TION ESTIMATE (Actual)	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME  (in 000's)	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX  1987=100
		TOTAL (Actual)	PER 100 RESIDENTS (Actual)	TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Fayette	98,837	41,184	42	2,608,086	63,328	1,844,982	103,312	2,509	358
Floyd	93,426	35,803	38	1,321,757	36,918	902,121	48,394	1,352	182
Forsyth	124,213	45,688	37	3,199,710	70,034	2,344,944	131,946	2,888	820
Franklin	21,202	8,851	42	264,134	29,842	174,037	9,119	1,030	216
Fulton	815,865	329,357	40	23,459,494	71,228	17,871,641	1,017,579	3,090	272
Gilmer	25,995	9,279	36	321,360	34,633	216,177	11,468	1,236	336
Glascock	2,589	917	35	27,471	29,958	18,104	934	1,019	169
Glynn	70,356	28,509	41	1,264,588	44,357	906,521	49,836	1,748	225
Gordon	47,851	18,644	39	663,709	35,599	451,672	23,880	1,281	223
Grady	24,087	7,945	33	237,469	29,889	155,574	8,085	1,018	213
Greene	15,366	5,883	38	267,075	45,398	186,191	10,254	1,743	329
Gwinnett	673,774	269,574	40	13,547,609	50,256	9,349,706	513,213	1,904	343
Habersham	38,539	14,281	37	494,389	34,619	325,066	17,145	1,201	227
Hall	156,361	61,415	39	2,729,343	44,441	1,858,180	100,846	1,642	298
Hancock	9,980	3,226	32	83,281	25,816	46,553	2,279	706	182
Haralson	27,468	10,073	37	325,320	32,296	212,531	11,121	1,104	211
Harris	25,952	10,529	41	524,870	49,850	369,104	20,247	1,923	390
Hart	23,261	9,354	40	283,056	30,260	186,083	9,712	1,038	213
Heard	11,203	3,686	33	117,181	31,791	74,444	3,830	1,039	744
Henry	150,165	63,440	42	2,960,568	46,667	1,957,558	105,784	1,667	527
Houston	120,070	47,077	39	1,789,798	38,019	1,237,269	66,131	1,405	231
Irwin	10,114	3,515	35	107,363	30,544	71,244	3,718	1,058	236
Jackson	47,337	18,596	39	719,770	38,706	479,113	25,568	1,375	333
Jasper	12,632	4,912	39	172,266	35,070	110,179	5,786	1,178	294
Jeff Davis	12,827	5,035	39	144,178	28,635	90,022	4,608	915	172
Jefferson	16,980	6,806	40	189,429	27,833	118,205	6,049	889	169
Jenkins	8,711	2,912	33	72,997	25,068	43,828	2,188	751	163
Johnson	9,503	2,833	30	75,850	26,774	46,590	2,359	833	156
Jones	25,540	10,372	41	409,785	39,509	274,238	14,649	1,412	289
Lamar	16,325	6,179	38	196,083	31,734	124,923	6,496	1,051	218
Lanier	7,412	2,443	33	87,788	35,934	57,469	3,072	1,258	300
Laurens	46,491	18,074	39	590,818	32,689	388,465	20,451	1,132	202
Lee	28,837	9,811	34	435,700	44,409	297,229	16,033	1,634	407
Liberty	59,781	15,497	26	438,297	28,283	281,686	14,439	932	310
Lincoln	8,505	3,070	36	95,040	30,957	61,289	3,197	1,041	209
Long	10,770	2,535	24	69,325	27,347	43,158	2,190	864	303
Lowndes	94,460	33,523	35	1,160,096	34,606	794,115	42,366	1,264	225
Lumpkin	23,417	8,709	37	323,836	37,184	217,366	11,589	1,331	374
Macon	13,947	3,593	26	96,398	26,829	60,358	3,065	853	129
Madison	27,138	10,326	38	338,801	32,811	223,656	11,698	1,133	225
Marion	7,122	2,244	32	69,591	31,012	45,598	2,358	1,051	230
McDuffie	21,441	8,328	39	261,312	31,378	166,718	8,671	1,041	189
McIntosh	11,006	3,908	36	111,159	28,444	69,694	3,600	921	218
Meriwether	22,717	8,483	37	249,549	29,418	155,277	7,966	939	184
Miller	6,273	2,063	33	61,507	29,814	40,285	2,103	1,020	160
Mitchell	23,869	8,039	34	243,278	30,262	162,978	8,520	1,060	211
Monroe	23,307	9,328	40	410,581	44,016	281,126	15,283	1,638	333
Montgomery	8,797	2,767	31	79,671	28,793	50,218	2,585	934	205
Morgan	16,756	6,759	40	276,857	40,961	187,438	10,145	1,501	289
Murray	39,593	13,545	34	433,798	32,026	288,937	14,870	1,098	224
Muscogee	182,260	68,644	38	2,521,105	36,727	1,732,350	93,223	1,358	188
Newton	76,534	31,283	41	1,241,243	39,678	812,703	43,318	1,385	351
Oconee	28,137	11,327	40	642,826	56,752	463,032	25,735	2,272	430
Oglethorpe	13,358	4,977	37	161,085	32,366	105,358	5,471	1,099	264
Paulding	100,037	39,913	40	1,773,851	44,443	1,176,193	62,963	1,578	571

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

**TABLE 12 – CY 2003 Personal Income Tax Data by County of Residence**

COUNTY	2003 RESIDENT POPULA- TION ESTIMATE (Actual)	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME  (in 000's)	AMOUNT OF TAX LIABILITY		TOTAL AGI GROWTH INDEX  1987=100
		TOTAL (Actual)	PER 100 RESIDENTS (Actual)	TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Peach	24,446	9,533	39	314,584	32,999	204,966	10,767	1,129	196
Pickens	26,964	10,601	39	480,885	45,362	333,736	18,188	1,716	333
Pierce	16,282	6,262	38	201,004	32,099	134,090	7,061	1,128	258
Pike	15,088	5,922	39	233,636	39,452	151,822	8,097	1,367	311
Polk	39,888	14,836	37	449,889	30,324	296,700	15,419	1,039	175
Pulaski	9,773	3,348	34	115,705	34,559	77,101	4,094	1,223	205
Putnam	19,495	7,815	40	292,358	37,410	195,649	10,479	1,341	303
Quitman	2,485	707	28	19,873	28,109	13,482	708	1,002	280
Rabun	15,814	6,047	38	201,724	33,359	134,452	7,134	1,180	263
Randolph	7,378	2,539	34	65,447	25,777	41,343	2,108	830	160
Richmond	197,137	71,680	36	2,219,857	30,969	1,439,758	75,403	1,052	148
Rockdale	74,963	29,357	39	1,288,022	43,874	859,854	46,510	1,584	231
Schley	3,952	1,369	35	43,057	31,451	28,075	1,452	1,060	203
Screven	15,344	5,515	36	156,902	28,450	99,916	5,135	931	181
Seminole	9,225	3,273	35	93,181	28,470	59,051	3,069	938	177
Spalding	60,497	23,790	39	769,767	32,357	488,848	25,578	1,075	172
Stephens	25,216	9,868	39	305,960	31,005	207,360	10,936	1,108	169
Stewart	5,038	1,560	31	38,098	24,422	23,695	1,181	757	137
Sumter	33,196	11,198	34	354,408	31,649	231,894	12,154	1,085	174
Talbot	6,550	2,511	38	69,773	27,787	42,229	2,124	846	192
Taliaferro	1,944	614	32	13,655	22,240	7,952	386	629	133
Tattnall	22,514	6,661	30	189,119	28,392	121,044	6,243	937	194
Taylor	8,958	3,184	36	94,822	29,781	60,139	3,119	980	191
Telfair	12,917	4,068	31	108,256	26,612	67,788	3,452	849	160
Terrell	10,987	3,757	34	110,762	29,481	70,635	3,655	973	174
Thomas	43,839	15,943	36	561,563	35,223	380,854	20,323	1,275	190
Tift	39,577	14,668	37	491,358	33,499	326,523	17,279	1,178	197
Toombs	26,489	9,552	36	294,071	30,786	189,302	9,954	1,042	177
Towns	9,956	3,861	39	121,565	31,485	80,269	4,263	1,104	309
Treutlen	6,986	2,102	30	54,621	25,985	32,754	1,652	786	176
Troup	60,428	23,318	39	850,127	36,458	570,759	30,379	1,303	187
Turner	9,512	3,401	36	89,728	26,383	56,661	2,905	854	178
Twiggs	10,542	3,831	36	108,822	28,406	69,017	3,514	917	203
Union	19,166	7,334	38	231,061	31,505	155,504	8,293	1,131	350
Upson	27,920	10,342	37	305,020	29,493	200,253	10,370	1,003	160
Walker	62,709	23,129	37	728,611	31,502	496,955	25,907	1,120	176
Walton	69,485	26,987	39	1,170,455	43,371	781,605	42,151	1,562	392
Ware	35,660	12,937	36	380,141	29,384	250,287	13,090	1,012	152
Warren	6,204	2,326	37	58,727	25,248	34,606	1,713	736	170
Washington	21,028	7,413	35	259,458	35,000	172,260	9,160	1,236	191
Wayne	27,679	9,355	34	300,791	32,153	194,235	10,182	1,088	204
Webster	2,307	844	37	22,793	27,005	15,698	810	960	193
Wheeler	6,619	1,660	25	43,272	26,068	25,876	1,294	779	175
White	22,810	8,890	39	306,952	34,528	199,871	10,566	1,189	330
Whitfield	87,810	35,647	41	1,429,798	40,110	986,604	52,882	1,483	191
Wilcox	8,713	2,419	28	65,782	27,194	42,084	2,160	893	167
Wilkes	10,687	4,059	38	115,125	28,363	74,324	3,812	939	144
Wilkinson	10,216	3,871	38	118,403	30,587	75,096	3,858	997	145
Worth	21,963	8,367	38	257,965	30,831	167,377	8,695	1,039	229
Other		355,075		5,970,908	16,816	9,129,706	491,070	1,383	447
<b>TOTAL</b>	<b>8,676,460</b>	<b>3,689,675</b>	<b>43</b>	<b>153,771,193</b>	<b>41,676</b>	<b>112,028,551</b>	<b>6,104,844</b>	<b>1,655</b>	<b>256</b>

**TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2004**

COUNTY	ASSESSED VALUE (\$000's) (1)			COUNTY 1% TAX DISTRIBUTION (\$000's)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Appling	271,248	253,774	315,836	2,599	2,614	2,609	7,822
Atkinson	134,223	113,940	6,119	538	541	549	1,628
Bacon	176,244	166,771	11,014	1,007	1,004	1,025	3,036
Baker	91,273	85,128	6,214	266	0	234	500
Baldwin	863,645	812,420	48,657	5,876	5,962	6,017	17,855
Banks	471,488	406,789	14,686	2,976	2,982	2,974	8,931
Barrow	1,619,124	1,252,852	36,401	7,348	7,285	7,279	21,912
Bartow	2,384,836	2,314,002	193,759	15,996	15,946	15,849	47,792
Ben Hill	313,575	286,322	14,255	2,295	2,294	2,271	6,860
Berrien	268,460	241,246	11,733	1,457	1,433	1,463	4,352
Bibb	3,937,101	3,703,178	117,697	28,868	238	28,642	57,748
Bleckley	218,093	203,796	9,174	941	944	955	2,840
Brantley	196,354	185,422	18,631	1,032	1,009	1,084	3,125
Brooks	364,012	310,317	13,545	1,127	1,148	1,148	3,423
Bryan	787,748	766,892	21,757	2,697	2,686	2,849	8,233
Bulloch	1,372,546	1,235,188	44,562	8,335	8,387	6,598	23,320
Burke	453,159	398,253	1,110,122	2,669	2,635	-	5,304
Butts	525,921	456,893	33,535	3,515	3,526	3,525	10,566
Calhoun	100,733	93,923	7,309	339	332	328	999
Camden	989,702	965,415	38,920	6,755	6,791	337	13,883
Candler	197,606	170,957	8,600	1,187	1,159	1,164	3,510
Carrroll	2,349,530	2,185,263	72,781	13,129	13,172	13,112	39,414
Catoosa	1,338,499	1,239,169	36,258	8,071	8,131	8,080	24,282
Charlton	232,531	212,398	17,194	848	817	834	2,500
Chatham	8,835,744	8,170,733	234,006	50,776	50,602	-	101,378
Chattahoochee	49,985	47,556	4,067	397	5	393	795
Chattooga	510,169	467,665	15,695	2,210	2,245	2,224	6,679
Cherokee	6,084,077	5,785,126	118,193	-	25,624	25,322	50,946
Clarke	2,808,250	2,678,794	67,682	18,185	18,233	18,175	54,593
Clay	94,798	82,859	4,533	229	234	228	690
Clayton	6,835,986	6,488,656	788,279	49,364	39,197	48,855	137,417
Clinch	152,650	141,799	14,836	660	659	0	1,319
Cobb	25,602,063	24,148,498	486,466	-	457	123,045	123,502
Coffee	841,172	711,879	26,560	5,309	5,284	60	10,653
Colquitt	671,051	627,051	29,185	4,529	4,585	4,562	13,676

**TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2004**

COUNTY	ASSESSED VALUE (\$000's) (1)			COUNTY 1% TAX DISTRIBUTION (\$000's)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Columbia	2,778,427	2,616,299	49,646	12,683	12,700	12,765	38,148
Cook	335,902	278,778	13,840	1,725	1,731	1,738	5,194
Coweta	3,082,399	2,951,578	148,074	15,274	15,325	14,913	45,512
Crawford	224,973	208,400	13,659	550	570	558	1,678
Crisp	497,876	441,198	10,258	3,878	3,914	3,887	11,679
Dade	325,023	306,906	13,425	2,041	2,026	2,013	6,080
Dawson	1,088,509	993,593	17,825	4,053	4,021	4,005	12,079
Decatur	694,213	613,714	24,576	4,021	4,028	4,051	12,100
DeKalb	21,852,756	21,273,776	477,386	-	85,065	92,305	177,371 (2)
Dodge	308,570	275,560	19,320	1,695	1,703	1,711	5,109
Dooly	262,086	220,395	12,458	1,046	1,044	1,037	3,127
Dougherty	1,976,687	1,808,187	66,313	16,692	16,689	16,343	49,724
Douglas	3,116,211	2,986,126	87,430	19,141	19,092	19,096	57,330
Early	307,758	285,977	18,530	1,612	1,598	1,603	4,813
Echols	74,344	72,012	4,704	122	119	-	242
Effingham	999,310	930,762	113,068	4,582	4,625	4,709	13,916
Elbert	480,086	420,940	19,437	1,978	1,984	1,975	5,937
Emanuel	441,989	371,685	17,509	2,196	2,212	2,224	6,631
Evans	192,335	181,954	6,104	1,333	1,332	1,355	4,020
Fannin	773,004	709,112	15,965	3,035	3,001	2,966	9,002
Fayette	4,382,366	4,222,701	64,305	18,301	-	-	18,301
Floyd	2,330,692	2,176,645	361,958	14,615	14,342	14,554	43,510
Forsyth	6,365,250	6,071,907	83,813	23,455	23,237	23,245	69,937
Franklin	708,332	567,640	21,245	3,214	3,167	3,186	9,567
Fulton	41,650,691	40,172,337	1,105,766	194,532	5,689	193,581	393,802 (3)
Gilmer	1,066,218	904,460	356	3,798	3,167	3,737	10,703
Glascocock	59,279	56,226	3,188	146	141	142	429
Glynn	3,808,935	3,624,135	68,587	17,026	17,055	-	34,081
Gordon	1,353,532	1,251,199	35,463	7,603	7,614	7,602	22,818
Grady	522,137	444,664	16,588	2,145	2,159	2,147	6,451
Greene	996,209	936,319	24,600	2,493	2,505	2,570	7,568
Gwinnett	25,762,130	24,466,509	379,843	-	129,511	130,330	259,841
Habersham	1,135,450	1,014,624	44,549	5,002	5,035	5,140	15,177
Hall	5,153,472	4,764,770	99,294	24,270	24,125	24,148	72,542
Hancock	244,480	218,272	33,480	472	475	-	948

**TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2004**

COUNTY	ASSESSED VALUE (\$000's) (1)			COUNTY 1% TAX DISTRIBUTION (\$000's)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Haralson	633,391	563,586	32,367	3,022	3,019	2,992	9,033
Harris	721,848	689,380	62,769	2,013	1,999	1,999	6,012
Hart	883,447	787,255	25,329	2,591	2,598	2,564	7,752
Heard	272,157	230,282	115,007	3,195	3,281	3,196	9,672
Henry	5,509,360	5,026,839	95,443	22,751	22,644	22,840	68,235
Houston	2,651,950	2,537,554	82,598	17,315	17,652	17,279	52,247
Irwin	189,442	166,048	14,254	552	541	540	1,633
Jackson	1,603,044	1,415,645	50,783	6,919	6,845	6,816	20,580
Jasper	508,575	379,431	32,502	968	968	954	2,890
Jeff Davis	254,368	235,373	12,705	1,840	1,839	1,855	5,534
Jefferson	397,451	338,664	25,477	1,832	1,798	1,851	5,481
Jenkins	147,647	139,121	11,584	727	300	611	1,638
Johnson	133,404	117,221	6,251	498	503	257	1,257
Jones	553,778	512,857	39,453	2,089	2,142	1,686	5,916
Lamar	427,240	373,142	16,618	1,389	1,406	1,390	4,185
Lanier	91,120	86,391	5,875	425	426	431	1,281
Laurens	1,092,459	979,368	35,346	7,202	6,988	7,216	21,406
Lee	559,198	531,745	17,010	2,845	2,913	2,911	8,669
Liberty	841,577	796,038	41,362	6,309	6,360	6,524	19,193
Lincoln	223,752	196,869	5,715	562	557	553	1,672
Long	124,910	117,615	8,895	326	327	360	1,013
Lowndes	2,181,301	2,030,088	67,303	18,600	18,642	18,533	55,774
Lumpkin	929,069	803,628	19,223	2,828	2,871	2,867	8,566
Macon	304,332	260,922	18,317	1,150	1,155	1,155	3,461
Madison	582,365	523,193	40,662	1,651	1,649	1,629	4,929
Marion	135,946	128,941	9,159	415	317	415	1,148
McDuffie	476,177	428,298	16,485	3,223	3,249	3,251	9,723
McIntosh	406,834	389,296	11,445	1,321	1,319	1,363	4,003
Meriwether	524,485	430,919	20,807	1,664	1,611	1,666	4,941
Miller	162,490	143,664	5,949	551	552	-	1,103
Mitchell	514,558	440,897	23,819	2,023	2,052	1,988	6,063
Monroe	642,043	591,757	1,057,657	3,235	3,311	3,251	9,797
Montgomery	152,972	134,263	7,760	513	528	514	1,554
Morgan	848,787	629,362	19,682	2,538	2,521	2,488	7,546
Murray	848,345	818,477	31,764	3,605	3,604	3,607	10,815

**TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2004**

COUNTY	ASSESSED VALUE (\$000's) (1)			COUNTY 1% TAX DISTRIBUTION (\$000's)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Muscogee	4,104,211	3,858,660	105,466	30,475	30,471	15,944	76,890
Newton	2,318,774	2,084,578	52,423	8,382	8,275	8,218	24,876
Oconee	1,145,429	1,019,290	21,051	4,482	4,447	4,432	13,361
Oglethorpe	359,468	323,982	12,526	633	627	623	1,883
Paulding	2,793,365	2,634,625	53,131	11,610	11,628	11,415	34,653
Peach	457,522	420,891	14,320	2,978	2,967	79	6,024
Pickens	1,037,639	986,426	27,468	3,549	3,303	3,495	10,346
Pierce	320,746	295,362	15,804	1,543	1,536	1,553	4,633
Pike	448,939	380,258	7,960	945	961	949	2,856
Polk	812,638	741,166	92,013	3,795	3,800	3,770	11,365
Pulaski	189,738	174,189	8,997	857	864	855	2,576
Putnam	895,127	844,067	103,696	3,128	3,138	3,082	9,349
Quitman	53,791	49,039	2,479	234	218	237	689
Rabun	927,476	885,671	253,837	3,056	3,058	3,070	9,184
Randolph	139,848	128,940	7,455	683	686	15	1,384
Richmond	3,981,317	3,716,256	130,381	32,735	32,734	32,707	98,176
Rockdale	2,359,298	2,229,353	64,740	13,972	10,937	15,586	40,495 (4)
Schley	80,498	71,868	3,396	301	298	306	905
Screven	319,162	295,777	16,107	1,155	1,153	1,177	3,485
Seminole	207,193	187,549	9,741	931	927	935	2,792
Spalding	1,446,766	1,307,502	30,259	8,286	92	8,389	16,767
Stephens	630,357	565,338	24,222	2,928	2,902	2,925	8,755
Stewart	136,565	127,637	6,564	298	295	295	888
Sumter	672,342	601,903	32,063	3,655	2,902	3,699	10,255
Talbot	202,948	179,340	15,835	594	582	590	1,766
Taliaferro	55,677	51,448	3,121	78	80	79	238
Tattnall	315,217	279,533	17,132	1,316	1,319	1,352	3,986
Taylor	183,302	158,748	13,608	687	688	693	2,068
Telfair	237,571	214,434	11,233	1,021	1,019	1,016	3,057
Terrell	221,064	177,609	9,479	832	835	832	2,500
Thomas	1,121,754	1,017,187	22,267	6,493	185	6,343	13,022
Tift	983,823	829,101	33,070	7,382	7,442	7,411	22,236
Toombs	459,153	426,469	23,390	3,984	4,037	3,756	11,777
Towns	510,578	492,724	9,397	1,693	1,704	1,655	5,052 (5)
Treutlen	88,894	80,806	6,470	414	414	-	828

**TABLE 13 - Selected Tax Statistics and Estimates by County, Calendar Year 2004**

COUNTY	ASSESSED VALUE (\$000's) (1)			COUNTY 1% TAX DISTRIBUTION (\$000's)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Troup	1,744,543	1,559,449	45,388	8,793	8,659	8,743	26,194
Turner	212,455	157,389	10,415	895	895	887	2,678
Twiggs	221,662	201,332	14,730	663	495	659	1,818
Union	763,651	705,845	13,938	2,959	2,952	2,935	8,847
Upson	615,900	550,203	22,189	2,921	3,028	2,830	8,779
Walker	1,219,172	1,132,019	30,759	4,785	4,811	4,835	14,431
Walton	2,130,538	1,985,812	61,162	8,045	7,653	7,838	23,536
Ware	550,797	519,610	65,057	5,803	5,784	5,762	17,348
Warren	125,524	117,919	12,145	473	476	471	1,420
Washington	520,394	490,313	30,817	3,167	3,176	-	6,344
Wayne	640,941	601,449	31,897	3,565	3,559	8	7,133
Webster	54,456	50,178	3,231	119	122	122	364
Wheeler	96,411	91,342	7,105	357	264	342	963
White	818,630	746,729	19,178	2,791	2,777	2,771	8,339
Whitfield	2,872,074	2,814,198	68,346	17,723	17,680	17,662	53,065
Wilcox	142,172	123,209	7,237	381	374	376	1,131
Wilkes	303,341	267,010	9,585	1,022	1,016	787	2,825
Wilkinson	321,741	306,500	21,360	1,547	1,545	1,587	4,679
Worth	490,717	394,084	16,547	1,535	1,541	1,542	4,617
STATE TOTAL	278,088,358	260,876,729	11,330,385	1,027,602	1,000,982	1,266,615	3,295,199

(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.

(2) \$85,065,374 in HOST for DeKalb County located in SPLOST Column.

(3) \$5,689,341 in Other LOST for Fulton County located in SPLOST Column.

(4) \$13,971,567 in HOST for Rockdale County located in LOST Column.

(5) \$1,704,376 in SPLOST Column representing 2nd LOST for Towns County.

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

COUNTY	2003 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2004 County 1% Tax Distribution		2003 ADJ. GROSS INCOME REPORTED (GA Returns)		2004 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	815,865	1	194,532	1	23,459,494	1	41,278,103	1	238	28,754	50,594
DeKalb	673,818	4	92,305	4	11,997,040	4	21,751,162	4	137	17,805	32,280
Gwinnett	673,774	2	129,511	2	13,547,609	3	24,846,352	2	192	20,107	36,876
Cobb	646,200	3	123,045	3	14,739,728	2	24,634,964	3	190	22,810	38,123
Clayton	259,741	6	49,364	6	2,917,203	9	7,276,935	6	190	11,231	28,016
Chatham	236,144	5	50,602	5	3,712,335	5	8,404,739	5	214	15,721	35,592
Richmond	197,137	12	32,734	7	2,219,857	14	3,846,637	13	166	11,260	19,513
Muscogee	182,260	11	30,471	8	2,521,105	12	3,964,126	12	167	13,832	21,750
Cherokee	166,947	7	25,624	10	3,698,454	6	5,903,319	8	153	22,153	35,360
Hall	156,361	10	24,125	11	2,729,343	10	4,864,064	10	154	17,455	31,108
Bibb	154,621	13	28,868	9	2,327,899	13	3,820,875	14	187	15,056	24,711
Henry	150,165	9	22,644	13	2,960,568	8	5,122,282	9	151	19,715	34,111
Forsyth	124,213	8	23,237	12	3,199,710	7	6,155,720	7	187	25,760	49,558
Houston	120,070	19	17,652	19	1,789,798	17	2,620,152	22	147	14,906	21,822
Clarke	103,143	18	18,233	17	1,385,845	22	2,746,476	19	177	13,436	26,628
Douglas	101,905	15	19,092	14	1,756,201	19	3,073,556	17	187	17,234	30,161
Coweta	101,577	16	15,325	24	1,907,325	16	3,099,652	16	151	18,777	30,515
Paulding	100,037	22	11,628	28	1,773,851	18	2,687,756	20	116	17,732	26,868
Fayette	98,837	14	18,301	16	2,608,086	11	4,287,006	11	185	26,388	43,375
Carroll	98,757	26	13,172	26	1,386,340	21	2,258,044	26	133	14,038	22,865
Columbia	97,227	21	12,700	27	1,993,863	15	2,665,945	21	131	20,507	27,420
Dougherty	95,719	28	16,689	21	1,148,629	30	1,874,500	30	174	12,000	19,583
Lowndes	94,460	25	18,642	15	1,160,096	29	2,097,391	28	197	12,281	22,204
Floyd	93,426	24	14,342	25	1,321,757	23	2,538,603	23	154	14,148	27,172
Whitfield	87,810	17	17,680	18	1,429,798	20	2,882,544	18	201	16,283	32,827
Bartow	85,058	23	15,946	22	1,308,211	24	2,507,761	24	187	15,380	29,483
Newton	76,534	29	8,275	32	1,241,243	27	2,137,001	27	108	16,218	27,922
Rockdale	74,963	27	15,586	23	1,288,022	25	2,294,093	25	208	17,182	30,603
Glynn	70,356	20	17,055	20	1,264,588	26	3,692,722	15	242	17,974	52,486
Walton	69,485	30	7,653	34	1,170,455	28	2,046,974	29	110	16,845	29,459

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Selected Tax Data by Type and/or County

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

COUNTY	2003 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2004 County 1% Tax Distribution		2003 ADJ. GROSS INCOME REPORTED (GA Returns)		2004 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	62,709	38	4,811	47	728,611	35	1,162,778	40	77	11,619	18,542
Spalding	60,497	32	8,286	31	769,767	33	1,337,761	35	137	12,724	22,113
Troup	60,428	31	8,659	29	850,127	31	1,604,837	32	143	14,068	26,558
Liberty	59,781	47	6,360	42	438,297	49	837,400	56	106	7,332	14,008
Bulloch	58,998	35	8,387	30	650,454	39	1,279,750	38	142	11,025	21,691
Catoosa	58,284	34	8,131	33	765,063	34	1,275,427	39	140	13,126	21,883
Barrow	53,420	33	7,285	37	794,099	32	1,289,253	36	136	14,865	24,134
Gordon	47,851	36	7,614	35	663,709	37	1,286,662	37	159	13,870	26,889
Jackson	47,337	37	6,845	39	719,770	36	1,466,428	34	145	15,205	30,978
Laurens	46,491	39	6,988	38	590,818	41	1,014,714	46	150	12,708	21,826
Baldwin	45,078	45	5,962	43	504,734	44	861,077	54	132	11,197	19,102
Camden	44,346	46	6,791	40	430,355	52	1,004,335	49	153	9,704	22,648
Thomas	43,839	40	6,493	41	561,563	42	1,039,454	45	148	12,810	23,711
Colquitt	43,211	54	4,585	49	424,290	53	656,236	66	106	9,819	15,187
Effingham	42,786	41	4,625	48	653,702	38	1,043,830	43	108	15,278	24,397
Polk	39,888	50	3,800	55	449,889	48	833,179	57	95	11,279	20,888
Murray	39,593	52	3,604	58	433,798	51	850,241	55	91	10,956	21,475
Tift	39,577	44	7,442	36	491,358	46	862,171	53	188	12,415	21,785
Coffee	39,158	53	5,284	45	404,979	57	738,439	63	135	10,342	18,858
Habersham	38,539	42	5,035	46	494,389	45	1,059,173	42	131	12,828	27,483
Ware	35,660	56	5,784	44	380,141	58	584,667	74	162	10,660	16,396
Sumter	33,196	57	3,655	57	354,408	59	633,966	69	110	10,676	19,098
Lee	28,837	67	2,913	75	435,700	50	548,755	79	101	15,109	19,030
Decatur	28,383	59	4,028	52	293,181	71	638,290	68	142	10,329	22,488
Oconee	28,137	43	4,447	50	642,826	40	1,040,341	44	158	22,846	36,974
Upton	27,920	71	3,028	69	305,020	68	572,392	75	108	10,925	20,501
Wayne	27,679	63	3,559	59	300,791	69	633,346	70	129	10,867	22,882
Haralson	27,468	66	3,019	70	325,320	62	595,953	71	110	11,844	21,696
McDuffie	27,138	83	3,249	64	261,312	78	444,783	89	120	9,629	16,390
Pickens	26,964	49	3,303	62	480,885	47	1,013,894	47	122	17,834	37,602

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Selected Tax Data by Type and/or County

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

COUNTY	2003 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2004 County 1% Tax Distribution		2003 ADJ. GROSS INCOME REPORTED (GA Returns)		2004 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	26,494	85	2,245	86	259,588	79	483,360	83	85	9,798	18,244
Toombs	26,489	69	4,037	51	294,071	70	449,859	88	152	11,102	16,983
Bryan	26,165	60	2,686	79	417,931	54	788,649	60	103	15,973	30,141
Gilmer	25,995	55	3,798	56	321,360	64	904,816	52	146	12,362	34,807
Harris	25,952	61	1,999	92	524,870	43	752,149	62	77	20,225	28,982
Jones	25,540	77	2,142	89	409,785	56	552,310	78	84	16,045	21,625
Stephens	25,216	73	2,902	76	305,960	67	589,560	72	115	12,134	23,380
Peach	24,446	81	2,967	73	314,584	65	435,211	91	121	12,869	17,803
Grady	24,087	89	2,159	88	237,469	85	461,252	85	90	9,859	19,149
Mitchell	23,869	88	2,052	90	243,278	83	464,716	84	86	10,192	19,469
Lumpkin	23,417	62	2,871	77	323,836	63	822,851	58	123	13,829	35,139
Monroe	23,307	48	3,311	61	410,581	55	1,649,414	31	142	17,616	70,769
Hart	23,261	72	2,598	82	283,056	73	812,584	59	112	12,169	34,933
Burke	22,931	64	2,635	80	229,309	89	1,508,375	33	115	10,000	65,779
White	22,810	68	2,777	78	306,952	66	765,907	61	122	13,457	33,578
Meriwether	22,717	90	1,611	100	249,549	82	451,726	86	71	10,985	19,885
Tattnall	22,514	105	1,319	109	189,119	97	296,665	109	59	8,400	13,177
Butts	22,079	74	3,526	60	277,755	74	490,428	82	160	12,580	22,212
Crisp	22,021	82	3,914	54	229,100	90	451,456	87	178	10,404	20,501
Worth	21,963	93	1,541	103	257,965	81	410,631	94	70	11,745	18,696
Emanuel	21,936	92	2,212	87	209,925	91	389,194	97	101	9,570	17,742
Macon	21,441	118	1,155	111	96,398	127	279,239	112	54	4,496	13,024
Fannin	21,228	76	3,001	71	241,709	84	725,077	64	141	11,386	34,157
Franklin	21,202	75	3,167	66	264,134	77	588,885	73	149	12,458	27,775
Washington	21,028	79	3,176	65	259,458	80	521,130	80	151	12,339	24,783
Elbert	20,699	91	1,984	93	233,136	87	440,377	90	96	11,263	21,275
Putnam	19,495	58	3,138	67	292,358	72	947,763	51	161	14,997	48,616
Dodge	19,472	102	1,703	98	182,558	99	294,880	110	87	9,375	15,144
Union	19,166	80	2,952	74	231,061	88	719,783	65	154	12,056	37,555
Dawson	18,548	51	4,021	53	334,414	61	1,011,418	48	217	18,030	54,530

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Selected Tax Data by Type and/or County

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

COUNTY	2003 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2004 County 1% Tax Distribution		2003 ADJ. GROSS INCOME REPORTED (GA Returns)		2004 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	17,856	86	2,614	81	185,442	98	569,610	76	146	10,385	31,900
Ben Hill	17,167	97	2,294	85	179,162	100	300,577	108	134	10,436	17,509
Jefferson	16,980	95	1,798	95	189,429	96	364,141	99	106	11,156	21,445
Morgan	16,756	78	2,521	83	276,857	75	649,044	67	150	16,523	38,735
Berrien	16,532	107	1,433	105	177,360	101	252,979	114	87	10,728	15,302
Lamar	16,325	98	1,406	106	196,083	95	389,760	96	86	12,011	23,875
Brooks	16,295	112	1,148	113	146,266	109	323,862	103	70	8,976	19,875
Pierce	16,282	100	1,536	104	201,004	94	311,166	106	94	12,345	19,111
Cook	16,097	103	1,731	96	164,642	104	292,618	111	108	10,228	18,178
Dade	15,932	99	2,026	91	166,675	103	320,331	104	127	10,462	20,106
Rabun	15,814	65	3,058	68	201,724	93	1,139,508	41	193	12,756	72,057
Banks	15,440	87	2,982	72	208,498	92	421,475	92	193	13,504	27,298
Brantley	15,430	116	1,009	117	153,316	108	204,053	123	65	9,936	13,224
Greene	15,366	70	2,505	84	267,075	76	960,919	50	163	17,381	62,535
Screven	15,344	111	1,153	112	156,902	107	311,884	105	75	10,226	20,326
Pike	15,088	101	961	120	233,636	86	388,218	98	64	15,485	25,730
Marion	13,947	141	415	144	69,591	139	138,100	139	30	4,990	9,902
Oglethorpe	13,358	113	627	132	161,085	105	336,508	101	47	12,059	25,191
Chattahoochee	13,248	153	397	146	29,211	153	51,623	158	30	2,205	3,897
Telfair	12,917	120	1,019	115	108,256	123	225,667	119	79	8,381	17,471
Jeff Davis	12,827	109	1,839	94	144,178	110	248,078	116	143	11,240	19,340
Crawford	12,647	121	570	134	140,004	111	222,059	120	45	11,070	17,558
Jasper	12,632	104	968	119	172,266	102	411,933	93	77	13,637	32,610
Early	12,234	108	1,598	101	125,731	112	304,507	107	131	10,277	24,890
Bleckley	11,928	117	944	121	157,719	106	212,970	122	79	13,223	17,855
Dooly	11,599	114	1,044	114	123,340	113	232,853	117	90	10,634	20,075
Evans	11,292	119	1,332	107	112,786	119	188,058	127	118	9,988	16,654
Heard	11,203	94	3,281	63	117,181	116	345,289	100	293	10,460	30,821
Madison	11,006	84	1,649	99	338,801	60	563,855	77	150	30,783	51,232
Terrell	10,987	125	835	125	110,762	121	187,088	128	76	10,081	17,028

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

COUNTY	2003 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2004 County 1% Tax Distribution		2003 ADJ. GROSS INCOME REPORTED (GA Returns)		2004 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	10,770	146	327	150	69,325	140	126,510	144	30	6,437	11,747
Charlton	10,759	127	817	126	83,466	133	229,592	118	76	7,758	21,340
Wilkes	10,687	115	1,016	116	115,125	118	276,595	113	95	10,772	25,881
Twiggs	10,542	124	663	130	108,822	122	216,062	121	63	10,323	20,495
Bacon	10,273	126	1,004	118	106,072	125	177,785	132	98	10,325	17,306
Wilkinson	10,216	106	1,545	102	118,403	115	327,860	102	151	11,590	32,093
Irwin	10,114	133	541	138	107,363	124	180,302	130	53	10,615	17,827
Candler	10,050	122	1,159	110	104,557	126	179,557	131	115	10,404	17,866
Hancock	9,980	132	475	142	83,281	134	251,752	115	48	8,345	25,226
Towns	9,956	96	1,704	97	121,565	114	502,121	81	171	12,210	50,434
Pulaski	9,773	123	864	124	115,705	117	183,186	129	88	11,839	18,744
Turner	9,512	130	895	123	89,728	131	167,804	134	94	9,433	17,641
Johnson	9,503	140	503	140	75,850	136	123,472	145	53	7,982	12,993
Seminole	9,225	128	927	122	93,181	130	197,290	125	100	10,101	21,386
Taylor	8,958	131	688	128	94,822	129	172,356	133	77	10,585	19,240
Montgomery	8,797	137	528	139	79,671	135	142,023	138	60	9,057	16,144
Wilcox	8,713	145	374	147	65,782	142	130,446	142	43	7,550	14,971
Jenkins	8,711	135	727	127	72,997	137	150,705	136	83	8,380	17,301
Lincoln	8,505	129	557	135	95,040	128	202,584	124	65	11,175	23,819
Atkinson	7,969	143	541	137	63,456	144	120,059	146	68	7,963	15,066
Lanier	7,412	142	426	143	87,788	132	92,266	149	57	11,844	12,448
Randolph	7,378	138	686	129	65,447	143	136,395	140	93	8,871	18,487
McIntosh	7,122	110	1,319	108	111,159	120	400,741	95	185	15,608	56,268
Treutlen	6,986	149	414	145	54,621	147	87,276	152	59	7,819	12,493
Clinch	6,972	136	659	131	68,159	141	156,635	135	94	9,776	22,466
Wheeler	6,619	150	357	148	43,272	149	98,447	148	54	6,538	14,873
Talbot	6,550	134	582	133	69,773	138	195,175	126	89	10,652	29,798
Miller	6,273	139	552	136	61,507	145	149,613	137	88	9,805	23,850
Warren	6,204	144	476	141	58,727	146	130,064	143	77	9,466	20,965
Calhoun	6,151	147	332	149	50,574	148	101,232	147	54	8,222	16,458

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Selected Tax Data by Type and/or County

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

COUNTY	2003 POPULATION ESTIMATE	MASTER ECONOMIC RANK	2004 County 1% Tax Distribution		2003 ADJ. GROSS INCOME REPORTED (GA Returns)		2004 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	5,038	148	295	152	38,098	151	134,201	141	59	7,562	26,638
Baker	4,290	151	266	153	35,965	152	91,342	150	62	8,384	21,292
Echols	3,990	155	119	158	27,861	154	76,716	153	30	6,983	19,227
Schley	3,952	152	298	151	43,057	150	75,264	154	75	10,895	19,045
Clay	3,365	154	234	155	26,212	156	87,392	151	69	7,790	25,971
GlascocK	2,589	156	141	156	27,471	155	59,414	155	54	10,611	22,949
Quitman	2,485	157	237	154	19,873	158	51,518	159	95	7,997	20,732
Webster	2,307	158	122	157	22,793	157	53,409	157	53	9,880	23,151
Taliaferro	1,944	159	80	159	13,655	159	54,569	156	41	7,024	28,070
Other					5,970,908						
TOTAL	<u>8,676,460</u>		<u>1,398,750</u>		<u>153,771,193</u>		<u>272,207,114</u>		<u>161</u>	<u>17,723</u>	<u>31,373</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 – CY 2003 Tax Year Returns**

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME IN 000'S	PERCENT OF NET TAXABLE INCOME
<b>DOMESTIC CORPORATIONS</b>				
\$1 - \$5,000	6,579	3.53%	\$11,297	0.24%
\$5,000 - \$10,000	2,423	1.30%	\$17,714	0.37%
\$10,000 - \$25,000	3,647	1.96%	\$59,782	1.25%
\$25,000 - \$50,000	2,743	1.47%	\$99,438	2.08%
\$50,000 - \$100,000	2,053	1.10%	\$143,440	3.01%
\$100,000 - \$250,000	1,189	0.64%	\$181,806	3.81%
\$250,000 - \$500,000	501	0.27%	\$176,233	3.69%
\$500,000 - \$1,000,000	293	0.16%	\$207,507	4.35%
Over 1,000,000	448	0.24%	\$3,873,037	81.19%
NONE (No Taxable Income)	166,445	89.33%		
Total	186,321	100.00%	\$4,770,250	100.00%
<b>FOREIGN CORPORATIONS</b>				
\$1 - \$5,000	2,739	6.37%	\$4,380	0.07%
\$5,000 - \$10,000	870	2.02%	\$6,312	0.10%
\$10,000 - \$25,000	1,314	3.06%	\$21,810	0.36%
\$25,000 - \$50,000	1,001	2.33%	\$36,290	0.60%
\$50,000 - \$100,000	971	2.26%	\$69,232	1.14%
\$100,000 - \$250,000	1,150	2.67%	\$184,464	3.03%
\$250,000 - \$500,000	739	1.72%	\$262,905	4.33%
\$500,000 - \$1,000,000	532	1.24%	\$380,987	6.27%
Over 1,000,000	911	2.12%	\$5,112,247	84.10%
\$0 or Less	32,773	76.22%		
Total	43,000	100.00%	\$6,078,628	100.00%
<b>ALL CORPORATIONS</b>				
\$1 - \$5,000	9,318	4.06%	\$15,677	0.14%
\$5,000 - \$10,000	3,293	1.44%	\$24,026	0.22%
\$10,000 - \$25,000	4,961	2.16%	\$81,592	0.75%
\$25,000 - \$50,000	3,744	1.63%	\$135,728	1.25%
\$50,000 - \$100,000	3,024	1.32%	\$212,672	1.96%
\$100,000 - \$250,000	2,339	1.02%	\$366,270	3.38%
\$250,000 - \$500,000	1,240	0.54%	\$439,139	4.05%
\$500,000 - \$1,000,000	825	0.36%	\$588,494	5.42%
Over 1,000,000	1,359	0.59%	\$8,985,281	82.82%
\$0 or Less	199,218	86.87%		
Total	229,321	100.00%	\$10,848,878	100.00%

(Note: Figures reflect 97.3% of returns processed as of the date of this report.)

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

**TABLE 16 – CY 2004 Millage Rates by County - Alphabetically Listed**

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	26.45	Evans	18.40	Newton	31.45
Atkinson	27.55	Fannin	19.92	Oconee	25.13
Bacon	27.00	Fayette	30.63	Oglethorpe	23.87
Baker	26.12	Floyd	29.51	Paulding	24.53
Baldwin	24.37	Forsyth	22.63	Peach	29.84
Banks	23.69	Franklin	19.29	Pickens	21.28
Barrow	26.42	Fulton	34.48	Pierce	22.34
Bartow	27.69	Gilmer	24.66	Pike	27.77
Ben Hill	28.28	Glascock	33.57	Polk	25.29
Berrien	26.00	Glynn	23.06	Pulaski	24.76
Bibb	32.54	Gordon	24.15	Putnam	20.10
Bleckley	23.79	Grady	23.55	Quitman	25.57
Brantley	36.80	Greene	17.83	Rabun	17.40
Brooks	27.72	Gwinnett	32.02	Randolph	29.68
Bryan	23.24	Habersham	23.12	Richmond	26.41
Bulloch	18.92	Hall	24.41	Rockdale	36.30
Burke	27.16	Hancock	39.38	Schley	30.26
Butts	31.87	Haralson	24.80	Scriven	25.70
Calhoun	35.24	Harris	24.46	Seminole	28.03
Camden	26.88	Hart	17.58	Spalding	35.31
Candler	28.38	Heard	22.32	Stephens	26.85
Carroll	24.60	Henry	36.70	Stewart	26.94
Catoosa	18.71	Houston	24.60	Sumter	26.55
Charlton	41.29	Irwin	30.53	Talbot	30.33
Chatham	32.43	Jackson	31.29	Taliaferro	26.37
Chattahoochee	20.47	Jasper	26.97	Tattnall	28.75
Chattooga	19.25	Jeff Davis	23.68	Taylor	24.11
Cherokee	26.59	Jefferson	27.24	Telfair	24.28
Clarke	32.80	Jenkins	27.42	Terrell	31.53
Clay	29.83	Johnson	25.71	Thomas	23.84
Clayton	26.70	Jones	29.32	Tift	27.84
Clinch	36.81	Lamar	23.47	Toombs	19.36
Cobb	26.97	Lanier	33.89	Towns	11.71
Coffee	22.31	Laurens	19.70	Treutlen	26.43
Colquitt	26.44	Lee	31.99	Troup	29.41
Columbia	26.56	Liberty	33.23	Turner	32.70
Cook	23.21	Lincoln	26.60	Twiggs	36.18
Coweta	26.24	Long	33.62	Union	15.87
Crawford	31.00	Lowndes	24.01	Upson	26.77
Crisp	30.11	Lumpkin	22.65	Walker	21.05
Dade	18.54	Macon	29.54	Walton	28.90
Dawson	22.18	Madison	26.48	Ware	32.06
Decatur	21.59	Marion	24.97	Warren	32.98
DeKalb	38.46	McDuffie	23.10	Washington	28.65
Dodge	20.25	McIntosh	22.44	Wayne	34.34
Dooly	31.41	Meriwether	30.57	Webster	37.77
Dougherty	42.95	Miller	32.05	Wheeler	30.99
Douglas	26.65	Mitchell	31.97	White	21.77
Early	28.77	Monroe	24.70	Whitfield	21.58
Echols	31.81	Montgomery	25.33	Wilcox	29.61
Effingham	30.30	Morgan	26.70	Wilkes	25.19
Elbert	25.76	Murray	21.90	Wilkinson	29.78
Emanuel	22.66	Muscogee	41.28	Worth	26.99

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

**TABLE 17 – CY 2004 Millage Rates by County - Numerically Listed**

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Towns	11.71	Gilmer	24.66	Jones	29.32
Union	15.87	Monroe	24.70	Troup	29.41
Rabun	17.40	Pulaski	24.76	Floyd	29.51
Hart	17.58	Haralson	24.80	Macon	29.54
Greene	17.83	Marion	24.97	Wilcox	29.61
Evans	18.40	Oconee	25.13	Randolph	29.68
Dade	18.54	Wilkes	25.19	Wilkinson	29.78
Catoosa	18.71	Polk	25.29	Clay	29.83
Bulloch	18.92	Montgomery	25.33	Peach	29.84
Chattooga	19.25	Quitman	25.57	Crisp	30.11
Franklin	19.29	Screven	25.70	Schley	30.26
Toombs	19.36	Johnson	25.71	Effingham	30.30
Laurens	19.70	Elbert	25.76	Talbot	30.33
Fannin	19.92	Berrien	26.00	Irwin	30.53
Putnam	20.10	Baker	26.12	Meriwether	30.57
Dodge	20.25	Coweta	26.24	Fayette	30.63
Chattahoochee	20.47	Taliaferro	26.37	Wheeler	30.99
Walker	21.05	Richmond	26.41	Crawford	31.00
Pickens	21.28	Barrow	26.42	Jackson	31.29
Whitfield	21.58	Treutlen	26.43	Dooly	31.41
Decatur	21.59	Colquitt	26.44	Newton	31.45
White	21.77	Appling	26.45	Terrell	31.53
Murray	21.90	Madison	26.48	Echols	31.81
Dawson	22.18	Sumter	26.55	Butts	31.87
Coffee	22.31	Columbia	26.56	Mitchell	31.97
Heard	22.32	Cherokee	26.59	Lee	31.99
Pierce	22.34	Lincoln	26.60	Gwinnett	32.02
McIntosh	22.44	Douglas	26.65	Miller	32.05
Forsyth	22.63	Clayton	26.70	Ware	32.06
Lumpkin	22.65	Morgan	26.70	Chatham	32.43
Emanuel	22.66	Upson	26.77	Bibb	32.54
Glynn	23.06	Stephens	26.85	Turner	32.70
McDuffie	23.10	Camden	26.88	Clarke	32.80
Habersham	23.12	Stewart	26.94	Warren	32.98
Cook	23.21	Cobb	26.97	Liberty	33.23
Bryan	23.24	Jasper	26.97	Glascok	33.57
Lamar	23.47	Worth	26.99	Long	33.62
Grady	23.55	Bacon	27.00	Lanier	33.89
Jeff Davis	23.68	Burke	27.16	Wayne	34.34
Banks	23.69	Jefferson	27.24	Fulton	34.48
Bleckley	23.79	Jenkins	27.42	Calhoun	35.24
Thomas	23.84	Atkinson	27.55	Spalding	35.31
Oglethorpe	23.87	Bartow	27.69	Twiggs	36.18
Lowndes	24.01	Brooks	27.72	Rockdale	36.30
Taylor	24.11	Pike	27.77	Henry	36.70
Gordon	24.15	Tift	27.84	Brantley	36.80
Telfair	24.28	Seminole	28.03	Clinch	36.81
Baldwin	24.37	Ben Hill	28.28	Webster	37.77
Hall	24.41	Candler	28.38	DeKalb	38.46
Harris	24.46	Washington	28.65	Hancock	39.38
Paulding	24.53	Tattall	28.75	Muscogee	41.28
Carroll	24.60	Early	28.77	Charlton	41.29
Houston	24.60	Walton	28.90	Dougherty	42.95

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