



Georgia Department of Revenue

2007

STATISTICAL REPORT

Governor Sonny Perdue
State Revenue Commissioner Bart L. Graham



May 2008



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue
Suite 15300
1800 Century Blvd.
Atlanta, Georgia 30345
(404) 417-2100

May 5, 2008

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

Dear Governor Perdue and Legislative Members:

I am pleased to present to you the Annual Report of the Georgia Department of Revenue for the fiscal year ending June 30, 2007. Net collections for the past fiscal year totaled \$17,567,794,839 compared to \$16,341,090,102 for fiscal year 2006, a 7.5% increase. This provides further evidence of Georgia's economic growth and highlights the Department's continued compliance efforts.

The report also highlights many of the Departments functions and improvements, including efforts to improve customer service through a redesigned web page and a more efficient customer call center, increased usage of electronic processes that allow for more efficient return and payment processing and improvements in hiring practices to recruit, train and retain a highly motivated and professional staff. This Annual Report is designed to provide a glimpse into the scope of work needed to accomplish our mission: To provide the best customer service and operational performance of any state taxing authority and the IRS.

These results are directly attributable to the Department's commitment to administer Georgia's tax laws in a fair and equitable manner, the dedication of our employees and to the cooperation and support we receive from the executive and legislative branches. We look forward to serving you and all Georgians. Please let me know what additional or clarifying information may be of further assistance to you.

Respectfully submitted,

Bart L. Graham

FOREWORD

The Georgia Department of Revenue (“DOR”) is responsible for the annual collection of taxes and fees, from both individuals and businesses, which together fund the daily operations of state government. The Department’s mission is to administer Georgia’s tax laws in a fair and equitable manner while providing a high level of customer service to ensure that every Georgia citizen pays their fair share of tax – and nothing more. In Fiscal Year 2007, the Department collected approximately \$20.9 billion in gross tax revenues and distributed over \$4.7 billion in sales tax revenues to counties and municipalities.

Utilizing advanced technology, the Department processed over 4.1 million individual income tax returns and issued more than 3.0 million refunds (over 1.2 million of them electronically). In addition to the collection of revenue, the Department also performs a myriad of other tasks that include the regulation of alcohol and tobacco; managing the taxation of interstate trucking; reviewing county property tax digests; administration of the unclaimed property program; and developing tax forms, instructions, and procedures with the goal of enhancing compliance efforts – across all tax types – while at the same time making the reporting and collection of taxes less onerous for Georgia taxpayers.

All figures included in this publication are unaudited unless otherwise noted. Following is a list of tax types administered by the Department accompanied by a brief history of each one.

CORPORATE INCOME TAX

Georgia’s Corporate Income Tax has been an important tax source since its inception in 1929 and is currently assessed at a six (6%) percent tax rate which went into effect in 1969. In Georgia, a large number of companies attempt to pay little or no annual corporate income tax by employing certain income shifting strategies that eliminate or minimize their Georgia taxable income. Georgia resolved a case in 2006 whereby a Georgia taxpayer settled with DOR covering tax years 2000, 2001 and 2002 for approximately \$30 million in cash and \$60 million in net operating loss carryover. A corporate net worth tax is administered in conjunction with the corporate income tax. Please refer to pages 1, 12, 13, 22, 23, & 52 for statistical information relating to these two tax types.

INDIVIDUAL INCOME TAX

Georgia’s Individual Income Tax began in 1929 with a graduated system tied to income levels implemented two years later. It was revised in 1937 to what is essentially the graduated scale in effect today. Over the following seven decades additional refinements included the creation of withholding tax, estimated tax, and new graduated schedules for certain types of filers. More than 4.1 million individual income tax returns – both paper and electronic – are filed annually. Georgia uses as the “starting point” for purposes of Individual Income Tax, a taxpayer’s Federal Adjusted Gross Income (“AGI”) based upon their Federal return.

ALCOHOL TAXES

The licensed sale of alcoholic beverages commenced in Georgia in the mid-1930s upon the nationwide repeal of Prohibition. Georgia is a “local option” state for purposes of the licensing and sale of alcoholic beverages. Thus, any city or county that wants to provide for the licensing and sale of distilled spirits can do so legally only after an affirmative vote of its citizens. If a “no” vote, the question cannot be voted upon again for two years (one year if it was a “by-the-drink” vote). Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits will be permitted provided the manufacturer, wholesaler, or retailer obtains an alcohol beverage license from the Department of Revenue in addition to all “local ordinance” licenses and requirements. Alcohol beverage statistics may be found on pages 1, 10, 15, 16, 22 & 35.

MOTOR FUEL TAX

One of ten states that inaugurated this tax source in 1921, motor fuel is the oldest major tax currently in use in Georgia. All 48 states had imposed motor fuel taxation by 1929, and it was the largest revenue producer in Georgia (and most states) until after World War II. Georgia’s leading revenue producer for three decades, motor fuel was eclipsed by the new three (3%) percent state sales tax during the 1950s and 1960s. It was relegated to number three in the 1970s due to the individual income tax’s graduated scale and an accompanying inflationary rise in incomes.

Today, motor fuel generates as much revenue for the state of Georgia as the entire tax system did in the early 1950s. A rate of seven cents per gallon was in effect in January 1950. A three (3%) percent sales (excise) tax was added as a Second Motor Fuel Tax on July 1, 1979. Effective January 2004, this was replaced with a four (4%) percent Prepaid State Tax. It is collected by a licensed distributor when sales are made to a non-licensed distributor-reseller. Effective January 2008, a Local Prepaid Sales Tax was imposed on the sale of motor fuel (only) based on the applicable tax rate in each taxing jurisdiction. The Prepaid Sales Tax rates on motor fuel are converted to cents-per-gallon based upon the average selling price for each fuel type. These Prepaid rates are recalculated every six months and become effective on January 1 and July 1 each year. Motor Fuel Tax data is presented on pages 1, 22, 23, 33, 35 & 38.

MOTOR VEHICLE TAGS AND TITLES

During the second year since the return of the Motor Vehicle Division on July 1, 2005, in conjunction with county tag offices, the Department processed over 2.7 million title applications and 9.4 million registration transactions. The Motor Vehicle license law was initiated in 1910 and a title law added in 1963. A motor vehicle title is akin to a deed for a parcel of real estate. Current Georgia law requires an individual to secure a title upon purchase of a vehicle.

Application for tags and/or decals for all vehicles, and payment of ad valorem taxes (a form of property tax) to the county of registration, are made to the county tag agent. The county tag agent is typically the county tax commissioner or tax collector. The county tag agent issues all tags and renewal decals except those for certain large trucks (International Registration Plan) which are issued by the Department of Revenue. Applications for titles may be

submitted to the county tag agent or the Department of Revenue.

Each registration and/or title application must be filed in the county of legal residence of the vehicle's owner during their designated registration period. If the vehicle is titled in the name of a business enterprise located in another county, the license application must be filed in that county.

Nonresidents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag no later than thirty (30) days after establishing residency in Georgia. Persons employed on a temporary basis or just passing through are not required to register their vehicle if they remain in the state for less than thirty (30) consecutive days. Military personnel are not required to register vehicles in Georgia provided they display a valid license plate from their home state. Out-of-state students may use a vehicle registered in another state provided that state is a member of the Multi-State Reciprocity Agreement.

The Motor Vehicle Division encompasses several internal departments related to the administration of tags and title for the State of Georgia. Those departments include Commercial Vehicles, Title Processing, Research and Title Corrections, Title Print Shop, Special Tags, Motor Vehicle Inspections, Training, Citizens Call Center, Vehicle Valuation and Assessment, and County Tag Office Help Desk.

PROPERTY TAX

In the mid-1800s, Georgia passed an Act allowing for the taxation of property or "ad valorem." The ad valorem has remained in effect since then and is the primary source of revenue for local county governments and municipalities in Georgia. In addition, a small amount of property tax revenue is deposited into the State Treasury. Although counties and municipalities administer the tax, the State Revenue Commissioner is charged with the supervisory authority to ensure uniform administration throughout Georgia in accordance with the law.

Ad Valorem tax is based upon the "value" of real and personal property that is subject to the tax. The tax rate, or "millage," in each county is determined annually by the Board of County Commissioners or other local administrative body. A tax rate of "one mill" represents an assessment of \$1 per \$1,000 of assessed value. The average county millage rate in Georgia in 2007 was approximately 26.86 mills. Counties remit one-quarter mill of total revenue collected to the state. Pages 5, 6, 16, 23, 37, 38, 43-46, & 47-51 reflect property tax collections. Tables containing county property tax data begin on page 39.

The Local Government Services Division prepares values for all properties owned and operated by public utilities, and the flight equipment of airlines, for the Department of Revenue. To arrive at a public utility's property value in each tax jurisdiction, the Fair Market Value ("FMV") of the utility system, the portion of the system located in Georgia, the portion in each jurisdiction, and the average level of assessment in each county is afforded close review. The Division also prepares final assessed values for railroad equipment car

companies based upon the value of the cars, the proportion of their use in Georgia, and the average level of assessment in each county.

On April 15, 1999, House Bill 553 became law. It provides homeowners with property tax relief for assessed county, school, and state property taxes. In 2005, it allocated the equivalent of an additional \$8,000 homestead exemption to eligible property owners in the form of a Homestead Tax Relief Grant (“HTRG”). House Bill 1321, passed during the 2002 Session of the General Assembly, permitted municipalities to extend HTRG to city residents. To calculate the tax savings for 2005, up to \$8,000 is multiplied by the combined millage rate for county, city, school, and city taxes. This amount is deducted directly from a homeowner’s property tax bill and reimbursed to the county and city by the State.

The Department has been responsible for administration of the state’s Unclaimed Property Program since 1973. The state serves as custodian, in perpetuity, for all unclaimed property and abandoned funds until claimed by the rightful owners or heirs. Common types of unclaimed property include unclaimed wages, bank accounts, matured insurance policies, stocks and bonds, mutual funds, contents of safety deposit boxes, and various other unclaimed debts. The Unclaimed Property Section, which is part of the Local Government Services Division, receives in excess of \$80 million worth of abandoned property annually. The Program maintains an active website with current information concerning property and reporting requirements, plus a database where citizens can search for property that they believe to be rightfully theirs and which also allows them to file a claim request online. The Unclaimed Property Program adds more than 100,000 owner properties in an average year and handles over 50,000 claim requests nationwide.


SALES AND USE TAX

Begun in April 1951 at a three (3%) percent statewide rate, Georgia was the 30th state to implement this tax source. Forty-five states currently have some type of state sales tax. This tax has been one of Georgia’s largest revenue sources from its inception and now produces one-third of the state’s total revenue. Georgia’s state sales and use tax rate increased to four (4%) percent on April 1, 1989.

Beginning in 1975, when the concept of local option taxation was conceived and implemented in Georgia, several additional kinds of local option sales taxes have since been put into effect. With the approval of county voters, municipalities have increased the maximum rate of county sales tax in Georgia (encompassing the four(4%) percent state rate plus various one (1%) percent local option sales taxes) to eight (8%) percent.

Currently, all 159 Georgia counties impose some type of local option sales tax. Currently, only one municipality in Georgia (The City of Atlanta), at present, imposes sales tax based on the purchase price or rental charge of tangible personal property at the maximum rate of eight (8%) percent rate.

During Fiscal Year 2007, the Department of Revenue made the following distributions to counties and municipalities:

-  More than \$1.5 billion for Education Local Option Sales Tax (“ELOST”) to county and independent school systems;

- ✚ Over \$1.2 billion for the 1% Local Option Sales Tax (“LOST”) to counties and municipal governments;
- ✚ In excess of \$1.3 billion for the 1% Special Purpose Local Option Sales Tax (“SPLOST”) to county governments;
- ✚ More than \$349 million for operation of the Metropolitan Atlanta Rapid Transit Authority (“MARTA”);
- ✚ Over \$115 million for the 1% Homestead Local Option Sales Tax (“HOST”) for DeKalb and Rockdale counties;
- ✚ In excess of \$122 million for Other Local Option Sales Tax to Towns County and the City of Atlanta.

TOBACCO TAXES

State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 5 cents per pack in 1955. By 1971, it was 12 cents per pack. Effective July 1, 2003, the state excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents. On a scale of 1 to 50 with the former representing the highest rate of tax, Georgia currently ranks 41st nationwide.

Also effective on July 1, 2003, the first-ever state excise tax was imposed on loose and smokeless tobacco. It is based upon ten (10%) percent of the wholesale cost price. That same day, the following rate changes also took effect: the tax rate on “little cigars” (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each, and the tax on all other cigars increased from thirteen (13%) percent to twenty-three (23%) percent of the wholesale cost price.

COUNTY TAX DATA

Personal income tax returns for 2005 have been tabulated by county and compiled in Table 12 beginning on page 39. Table 13, beginning on page 43, contains assessed property values of the gross general digest, net general digest, and public utility digest, plus LOST, SPLOST, and ELOST distributions by county. Table 14, beginning on page 47, presents Georgia counties by population, net income tax, one (1%) percent 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.

Property tax millage rates, by county, in both an alphabetic and numeric series are presented in Tables 16 and 17. Both tables provide a method of quick reference to a given county’s rate and a method of comparing a given millage rate vis-à-vis other counties.

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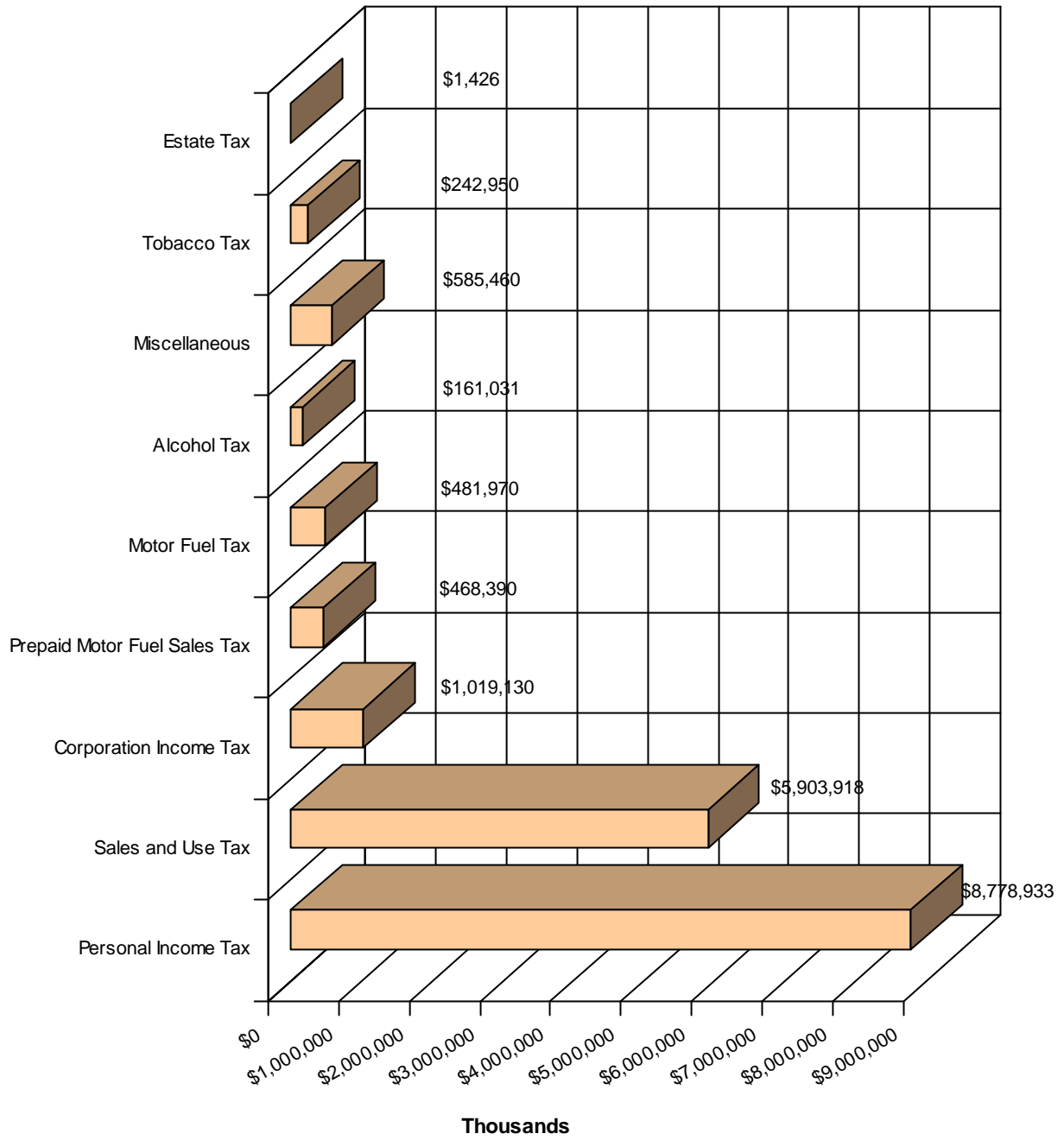
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**Sources of Revenue Tax Dollars for Fiscal Year Ending June 30, 2007:
\$17,567,795 (Unaudited & in 000's)**



DIRECTORY
 1800 Century Boulevard
 Atlanta, Georgia 30345
 All Phone Numbers in Century Center
 Begin with (404) 417 + Appropriate Suffix

ADMINISTRATIVE OFFICES

Commissioner,
 Phone: 2100
 Deputy Commissioner,
 Phone: 2100
 Budget Office, Suite 17200,
 Phone: 2222
 Central Accounting, Suite 17200,
 Phone: 2222
 Electronic Funds Transfer, Suite 17235,
 Phone: 2220
 Hearing Officer, Suite 15118,
 Phone: 2210
 Internal Audit, Suite 4250,
 Phone: 2247
 Human Resources, Suite 2225,
 Phone: 2140
 Payroll, Suite 2225,
 Phone: 2140
 Facilities Director, Suite 11216,
 Phone: 6092
 Litigation & Investigations, Suite 11175,
 Phone: 2180
 Public Information, Suite 15114,
 Phone: 2106
 Tax Law & Policy, Suite 15311,
 Phone: 6649
 Taxpayer Advocate, Suite 15300,
 Phone: 2100
 Training Director, Suite 4305,
 Phone: 2262
 Trust & Estate Section, Suite 15108,
 Phone: 2402

ALCOHOL & TOBACCO DIVISION

Howard Tyler, Director, Suite 4235,
 Phone: 4900
 David Dyal, Chief of Enforcement, Suite 4235,
 Phone: 4868
 Scott Self, Suite 4235,
 Phone: 4868
 Chief of Operations, Suite 4247,
 Phone: 4850
 Enforcement Personnel are located at each:
Revenue Regional Office
 Enforcement Supervisory Personnel:
Albany,
 Gilbert Lyons, Special Agent in Charge
 Phone: 229-430-4404
Lithia Springs,
 Michael W. Earnest, Special Agent in Charge
 Phone: 770-732-5840
South Atlanta Metro,
 Malcolm S. Bennett, Special Agent in Charge
 Phone: 404-968-0401
Savannah,
 William A. Capps, Special Agent in Charge
 Phone: 912-353-3001

COMPLIANCE DIVISION

Deputy Commissioner,
 Tax Administration, Suite 18100,
 Phone: 6400
 Audit Administrator, Suite 18100,
 Phone: 6400
 Collections Administrator, Suite 16200,
 Phone: 6400
 Field Assistance, Suite 16200,
 Phone: 6340
 OIC Program, Suite 15110,
 Phone: 2205
 Private Collections Section, Suite 9200,
 Phone: 6700
 Special Collections Program Unit, Suite 18300,
 Phone: 6336
 Special Procedures Section, Suite 16206,
 Phone: 6344
Bankruptcy Section, Tradeport,
 4245 Int'l Pkwy, Hapeville, 30354-3903
 Phone: 404-968-0410

Regional Offices

Albany,
 1105-D W. Broad Ave., 31707
 Bennie Butler, Mgr.,
 P.O. Box 1357, 31702-1357
 Phone: 229-430-4241

Athens,

190 Ben Burton Circle,
 Bogart, GA 30622-1790
 Kerry Herndon, Mgr.,
 P.O. Box 1843, 30603-1843
 Phone: 706-542-6058

Atlanta South Metro

4245 International Pkwy., Suite B,
 Hapeville, 30354-3919
 Christy Bowens, Mgr.,
 P.O. Box 16749, 30321-0749
 Phone: 404-968-0480

Augusta,

130 Davis Rd., Martinez, GA 30907-2386
 John R. Coleman, Mgr.,
 Phone: 706-651-7600

Columbus,

1501 13th Street, Suite A, 31901-2344
 Peggy Watson, Mgr.,
 P.O. Box 1698, 31902-1698,
 Phone: 706-649-7451

Douglas,

North Point Plaza, Suite I,
 1214 N. Paterson, 31533-2835
 Larry North, Mgr.,
 P.O. Box 943, 31534-0943,
 Phone: 912-389-4094

DIRECTORY
 1800 Century Boulevard
 Atlanta, Georgia 30345
 All Phone Numbers in Century Center
 Begin with (404) 417 + Appropriate Suffix

Lithia Springs,

351 Thornton Rd., Suite 101, 30122-1589
 Judy Stanley, Mgr.,
 P.O. Box 1079-30122-7079,
 Phone: 770-732-5812

Macon,

630 North Ave., Suite B, 31211-1493
 Scott Purvis, Mgr.,
 P.O. Box 4368, 31208-4368
 Phone: 478- 751-6055

Northeast Metro

1800 Century Blvd, NE, Suite 2206, 30345-3025
 Jerry S. Sewell, Mgr.,
 Phone: 404 417-6605

Rome,

1401 Dean Street, Suite E, 30161-6494
 Randy Holland, Mgr.,
 P.O. Box 6004, 30162-6004
 Phone: 706-295-6061

Savannah

6606 Abercorn St., Suite 220, 31405-5831
 Jon Galbraith, Mgr.,
 P.O. Box 13547, 31416-054
 Phone: 912- 356-2140

INFORMATION TECHNOLOGY DIVISION

Division Director for Technology, Suite 6305,
 Phone: 6004

PROCESSING CENTER

Tradeport, 1200 Tradeport Blvd.,
 Atlanta 30354-1200
 Tim Shields, Director, Suite 1063,
 Phone: 404-675-1446

Assistant Director, Suite 1037,
 Phone: 404-362-2505
 Assistant Director, Suite 1003,
 Phone: 404-362-4577

LOCAL GOVERNMENT SERVICES DIVISION

4245 International Pkwy, Suite A,
 Hapeville, 30354-3918
 Vicki Lambert, 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 Section,
 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

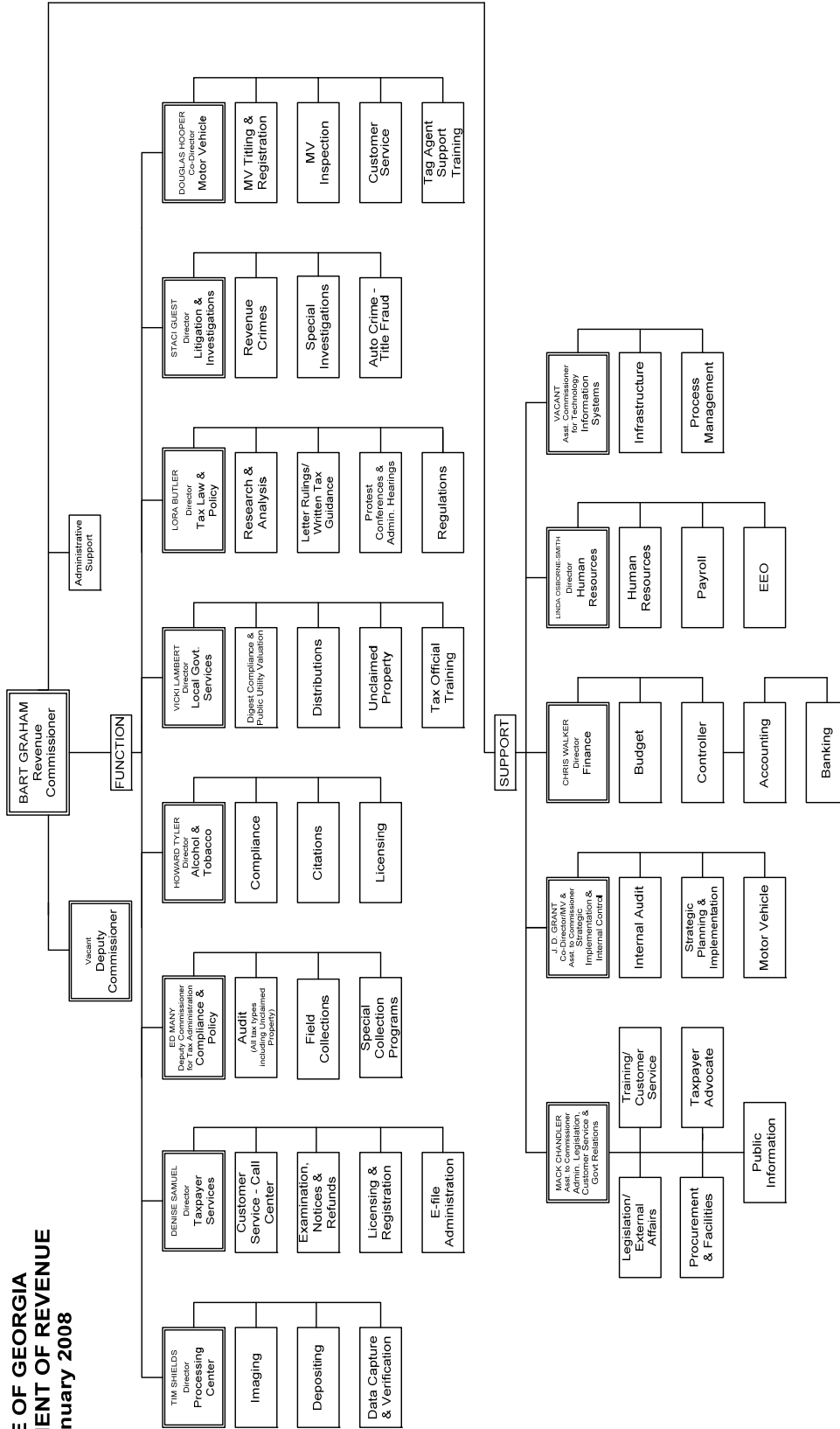
MOTOR VEHICLE DIVISION

Tradeport, 1200 Tradeport Blvd.,
 Atlanta 30354-1200
 J.D. Grant, Co-Director, Suite 1114,
 Doug Hooper, Co-Director, Suite 1114
 Phone: 404-362-6440
 Title Information, Suite 1153,
 Phone: 404-362-6500
 Tag Information, Suite 1153,
 Phone: 404-362-6500

TAXPAYER SERVICES DIVISION

Denise Samuel, Director, Suite 8100,
 Phone: 2400
 Corporation Audit, Suite 8200,
 Phone: 2409
 Individual Operations, Suite 7100,
 Phone: 2300
 Motor Fuel Distributor Section, Suite 8200,
 Phone: 6710
 Motor Carrier Section, Suite 8200,
 Phone: 6712
 Refund Inquiry, Suite 3100,
 Phone: 4470
 Registration & Licensing, Suite 3100,
 Phone: 4490
 Sales Tax Contractor Section, Suite L-200,
 Phone: 4490
 Sales Tax Error Resolution Section, Suite 8300,
 Phone: 6601
 Taxpayer Registration, Suite 3100,
 Phone: 4490
 Taxpayer Services, Suite 3100,
 Phone: 4480
 Withholding Tax, Suite 8300,

STATE OF GEORGIA
DEPARTMENT OF REVENUE
January 2008



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, Administrative Hearing Office, Internal Audit/Operations Analysis Unit, Human Resources, Payroll, Facilities Management, Procurement, Tax Law & Policy, Public Information Office, Cashiering, Accounting, Litigation & 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 conducting licensing background investigations for the sale of alcoholic beverages, tobacco products, 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 violations, sales of alcoholic beverages and tobacco products to underage persons, excise tax evasion on alcohol, tobacco, and certain motor fuel products, 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 delinquent accounts.

INFORMATION TECHNOLOGY

The Information Technology 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 the distribution of 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, distribution of local sales taxes, payment of grants for homeowner tax relief, development of annual current use values and owner harvest timber values. The Division also administers the laws set forth in the Unclaimed Property Act.

MOTOR VEHICLE

The Motor Vehicle Division ("MVD") issues license plates, Georgia Certificate of Title, and record liens and security interest on all vehicles registered in Georgia. MVD monitors fraudulent title activity and examines legal documents for issuance of titles such as Georgia and Out-of-State Titles, court orders and judgments, title bonds, and salvage inspections. MVD transmits vehicle information to the National Crime Information Center system, and to other vendors as applicable.

Customers may receive instant title print services and title research at MVD – Tradeport in Hapeville, Georgia. The Motor Vehicle Inspection Unit operates in accordance with O.C.G.A. § 40-3-7 to conduct an inspection for a "salvage," "rebuilt," "restored," or any similar phrase. The International Registration Plan ("IRP") Commercial Vehicle Unit is responsible for registering motor carriers operating motor vehicles weighing 26,001 pounds or more that travel in two (2) or more jurisdictions. The Commercial Vehicle Unit is also responsible for registering motor carriers operating under the International Fuel Tax Agreement ("IFTA") by issuing IFTA decals to motor carriers in addition to intrastate permits such as Motor Carrier of Property Permit and the Class IE Permit. The Citizens' Help Desk is a call center that receives over 1,000 calls daily and assists in interpreting and complying with State and Federal laws as it pertains to Georgia Title and Registration.

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, optical and intelligent character recognition (OCR/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 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 2007

During Fiscal Year 2007, the Department collected a net unaudited amount of \$17,567,794,839, representing an increase of \$1,226,704,737 or 7.5% more than was collected in fiscal year 2006. The revenue collection amount of \$17.5B in fiscal year 2007 is the highest one-year collection amount in Department of Revenue history.

Increases in tax collections during fiscal year 2007 are attributable primarily to a strengthening economy and continued enforcement initiatives. Tax types that led the overall increases were as follows:

- ✚ Individual Income Tax collections, which comprised approximately 49% of fiscal year 2007 net tax collections, totaled \$8,779M, an increase of \$739M or 9.2% over fiscal year 2006 collections of \$8,040M.
- ✚ Sales and Use Tax collections, which comprised approximately 34% of fiscal year 2007 collections, totaled \$5,904M, an increase of \$181M or 3.2% over fiscal year 2006 collections of \$5,723M.
- ✚ Corporate Income Tax collections totaled \$1,019M in fiscal year 2007, an increase of \$156M or 19% over fiscal year 2006 collections of \$863M.

Other Highlights for the past year:

During 2007, the Georgia Department of Revenue continued its efforts to provide improved customer and professional service to the taxpayers of Georgia. The Department took significant steps to support the Governor's initiative to improve customer service in all state agencies.

- ✚ The Department's website was completely overhauled to improve its functionality and usefulness to taxpayers. The redesigned site is more visually appealing, has an improved search engine and improved navigational tools. Alcohol, Amusement, and International Fuel Tax Agreement licenses can now be renewed online.

The Motor Vehicle Division upgraded its walk-in customer service area to a state-of-the-art facility. The Division can now handle in a customer-friendly environment, four times the number of customers it could compared to the old area.

- ✚ New equipment was installed in the Department's main customer service call center, which allows calls to be tracked from origination to finalization.
- ✚ A second tier of more experienced employees was made available to forwarded callers who had complex questions or issues. This initiative resulted in more taxpayers being handled with only one call to the Department.

During 2007, the Department continued its ongoing customer-service training designed to improve how Georgia taxpayers are handled when they need to interface with the Department.

- ✦ To facilitate processing of individual income tax returns, automated mail extractors and scanners were installed at the Processing Center in Hapeville.
- ✦ Additionally, Optical Character Recognition/Intelligent Character Recognition software was introduced, which reduces the amount of manual data entry that has to be performed at the Processing Center. In 2008, both of these projects will be expanded to include other tax types.
- ✦ Compliance and alcohol agents were provided with wireless tablets, which allow them to download case information and records from the Department's mainframe computer while they are away from their office computer. This provides them with real-time information while they are present at a business location.
- ✦ The Department's Bankruptcy Unit implemented a scanning system that allows its personnel to operate in a paperless environment and communicate electronically with the court system.

The Department distributed \$4.47 billion in sales and use tax and \$425 million in Homeowner's Tax Relief Grant revenue to local governments in 2007.

In Tax Compliance, the Department achieved these results:

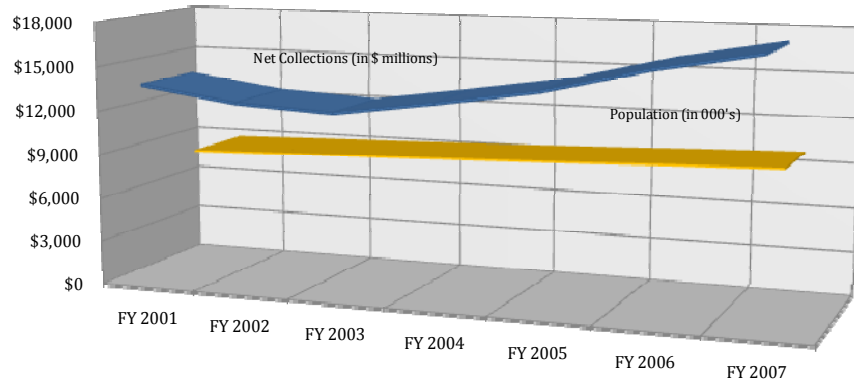
- ✦ Conducted 2,343 motor fuel (dyed diesel) inspections and discovered 144 violations (130 vehicles and 24 retailers)
- ✦ Conducted 3,551 underage alcohol investigations
- ✦ Blocked 59,000 fraudulent refund claims totaling approximately \$37 million
- ✦ Obtained seven indictments for tax evasion, refund theft, and sales and use tax theft. Total revenue involved was approximately \$92.8 million
- ✦ The Unclaimed Property Section achieved the following results in 2007:
 - Deposits received - \$95,743,458.28,
 - Cash claims paid - \$10,591,716.35,
 - Dividends paid - \$19,370.59,
 - Stock proceeds - \$683,035.89,
 - Shares paid - 65,454,2391,
 - Claims paid - 3,791, and
 - Safe deposit boxes received - 959.

In 2007, the Department joined twenty (20) other states in the Voluntary Compliance Program that was coordinated by the Multistate Tax Commission. The program provided a centralized repository for taxpayers who participated in abusive tax shelters identified by the Internal Revenue Service to amend their state returns. The taxpayers were required to pay all tax and interest due on previously filed income tax returns. The Department collected approximately \$5.2 million utilizing this project.

In 2004, the Department began a program designed to reduce the amount of revenue due the state from individuals and businesses that have delinquent accounts.

Since inception, the program collected approximately \$356 million in delinquent accounts.

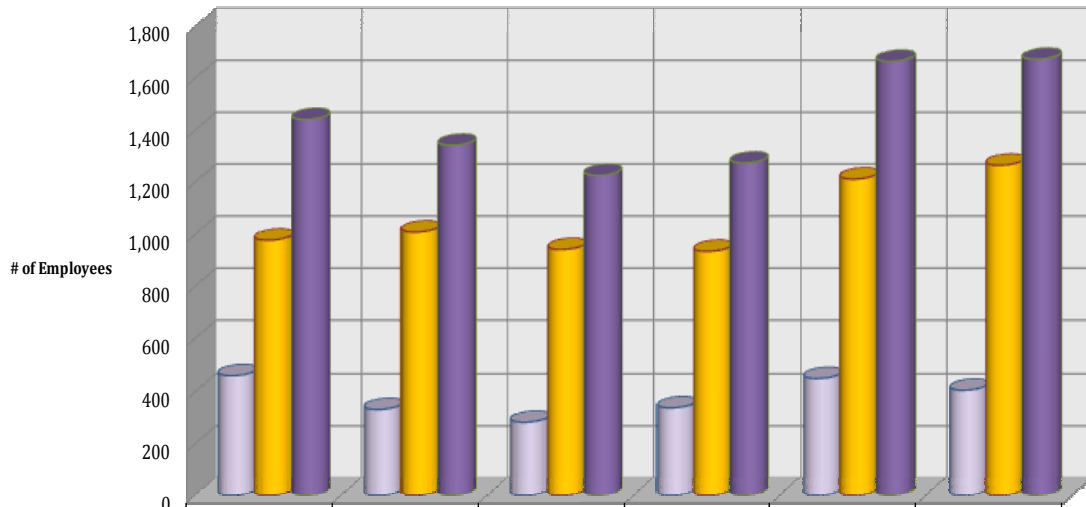
CHART A
Comparison of Net Collections (in \$ millions) and Population (in 000's) by Fiscal Year



	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Net Collections	\$13,934	\$13,045	\$12,710	\$13,671	\$14,710	\$16,341	\$17,568
Georgia Population	8,424	8,598	8,750	8,935	9,133	9,364	9,545

NOTE: ON July 1, 2001, the Motor Vehicle Division was transferred to the Department of Motor Vehicle Safety which was subsequently disbanded on June 30, 2005. The Motor Vehicle Division returned to DOR on July 1, 2005. Population estimates provided by U.S. Census Bureau: Released December 27, 2007.

CHART B
Number of Department of Revenue Employees by Category and Fiscal Comparison of Net Collections (in \$ millions) and Population (in 000's) by Fiscal Year



	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Temporary Employees	464	334	285	340	453	408
Full-Time Employees	979	1,010	943	936	1,214	1,267
Total Employees	1,443	1,344	1,228	1,276	1,667	1,675

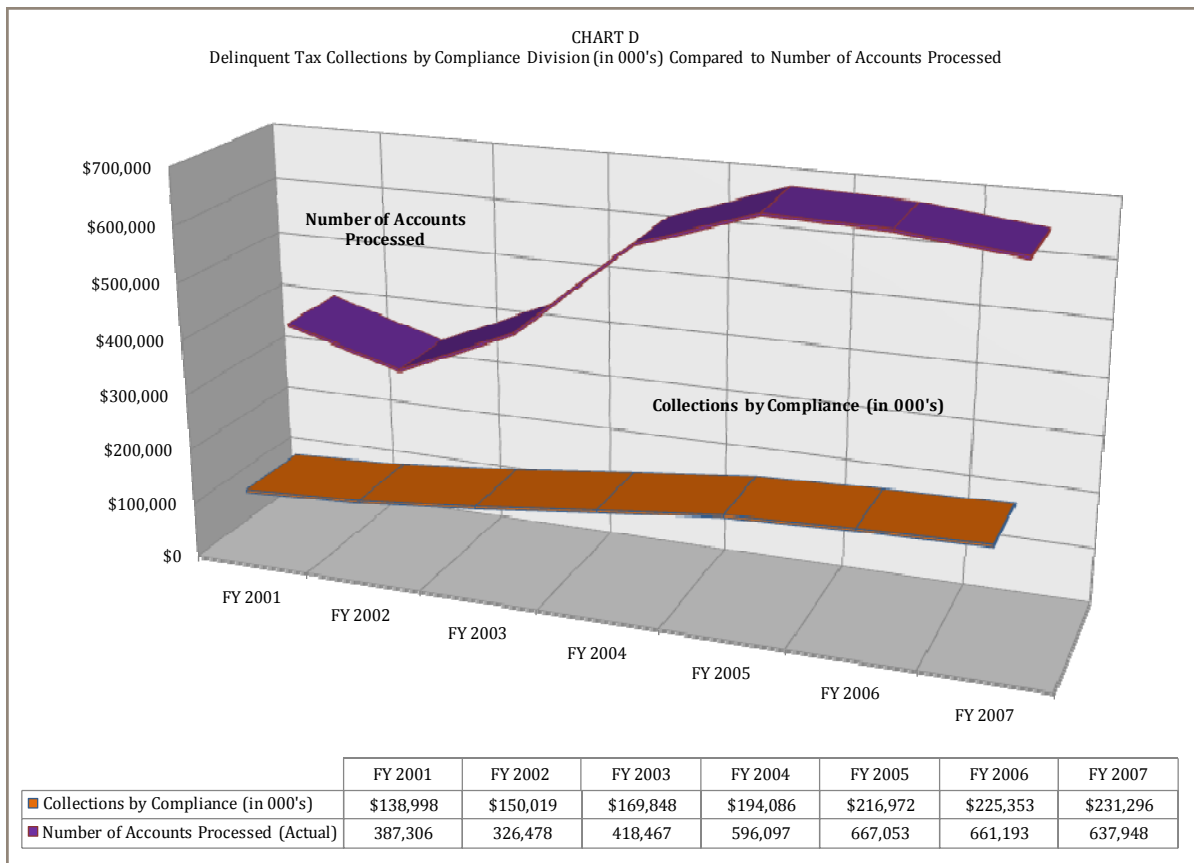
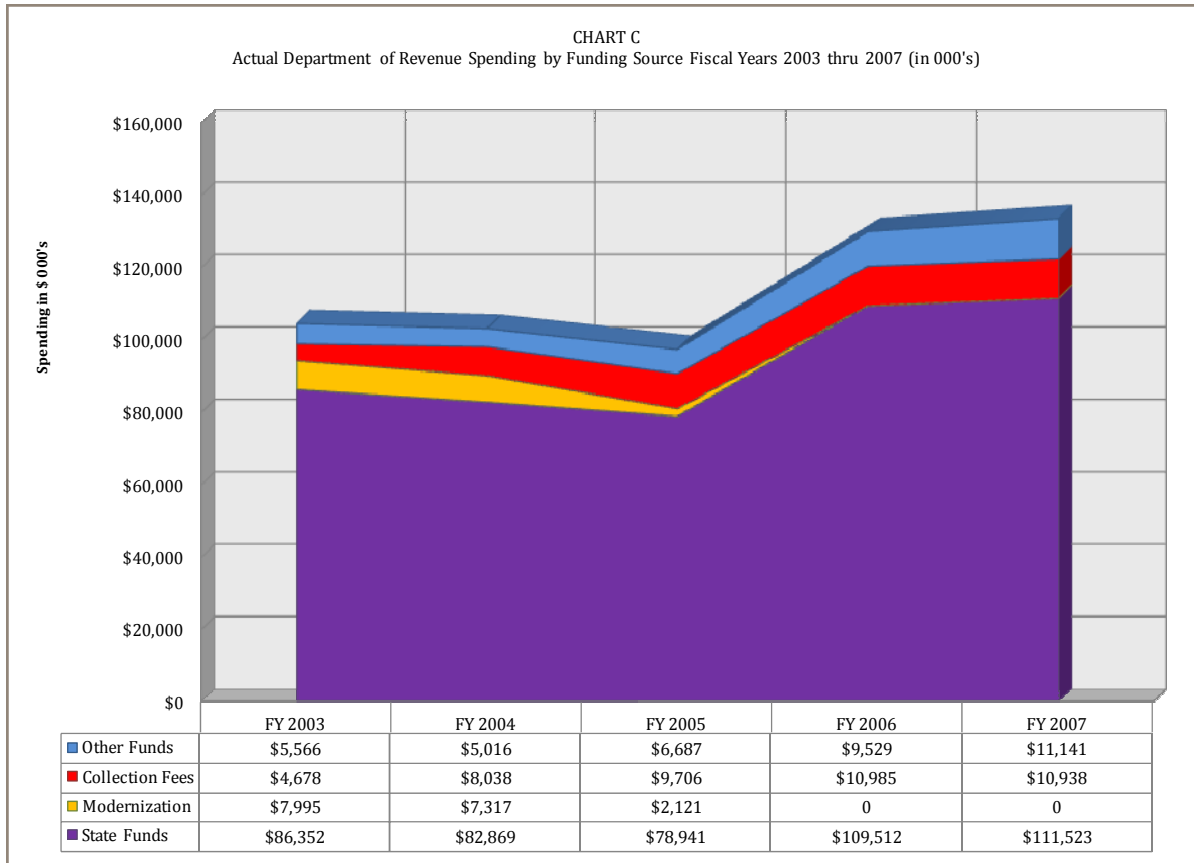


CHART E
Revenue from Collection Initiatives: September 2003 thru June 30, 2007 (in \$ millions)
Total \$320,800,000

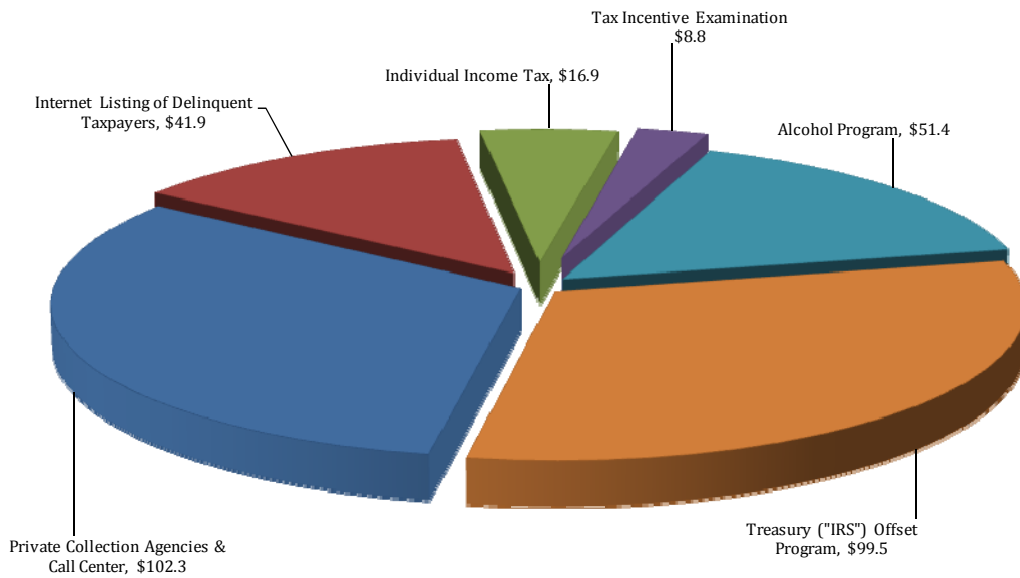
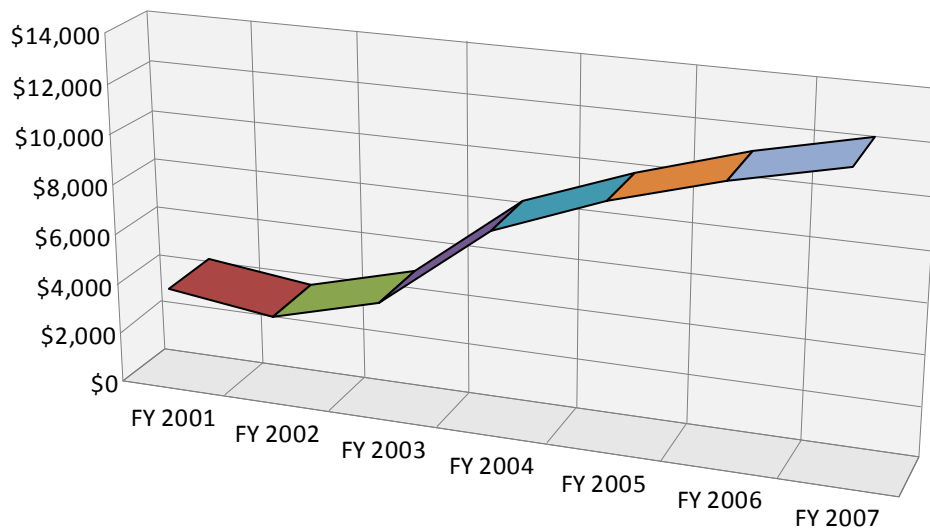
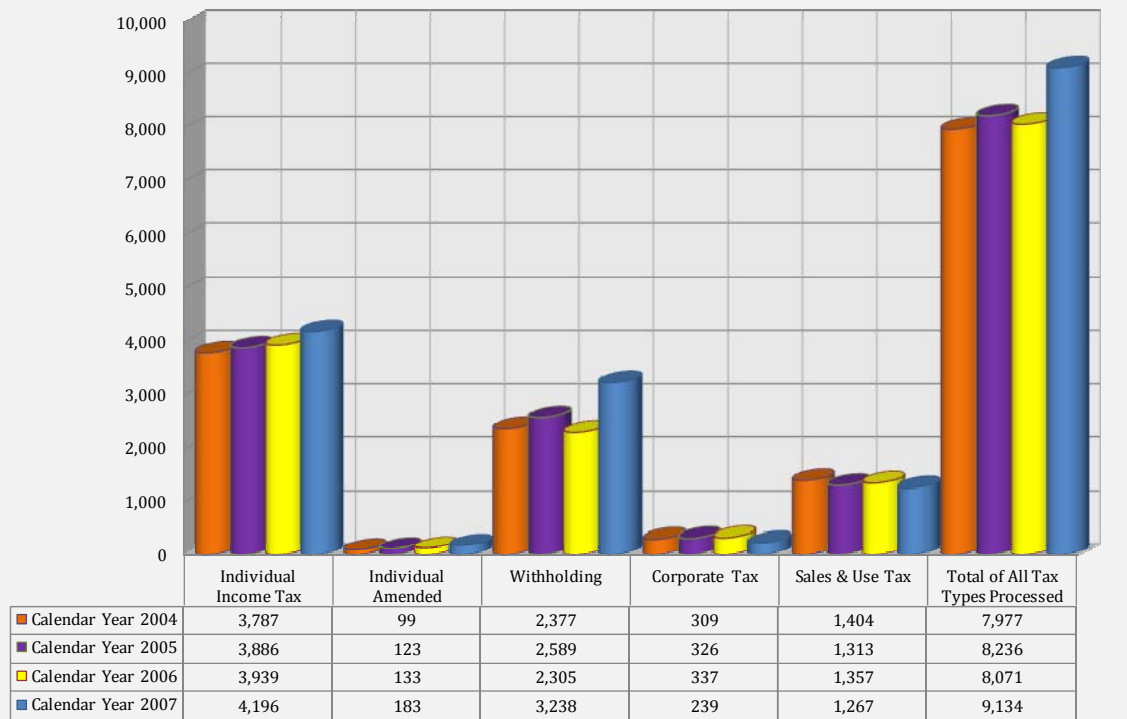


CHART F



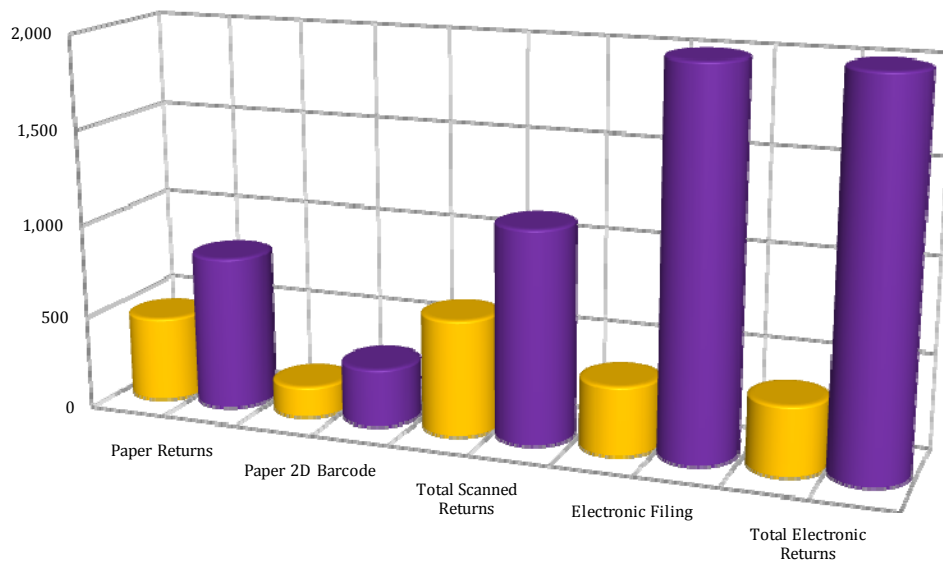
	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
■ Cost of Collection Fees (in 000's)	\$4,113	\$3,558	\$4,687	\$8,038	\$9,697	\$10,989	\$12,012

CHART G
Tax Returns Processed in Department of Revenue by Type and Calendar Year (in 000's)



NOTE: These numbers are for Individual Income Tax Only. The Department has begun to accept Sales & Use, Withholding, and Corporate returns electronically.

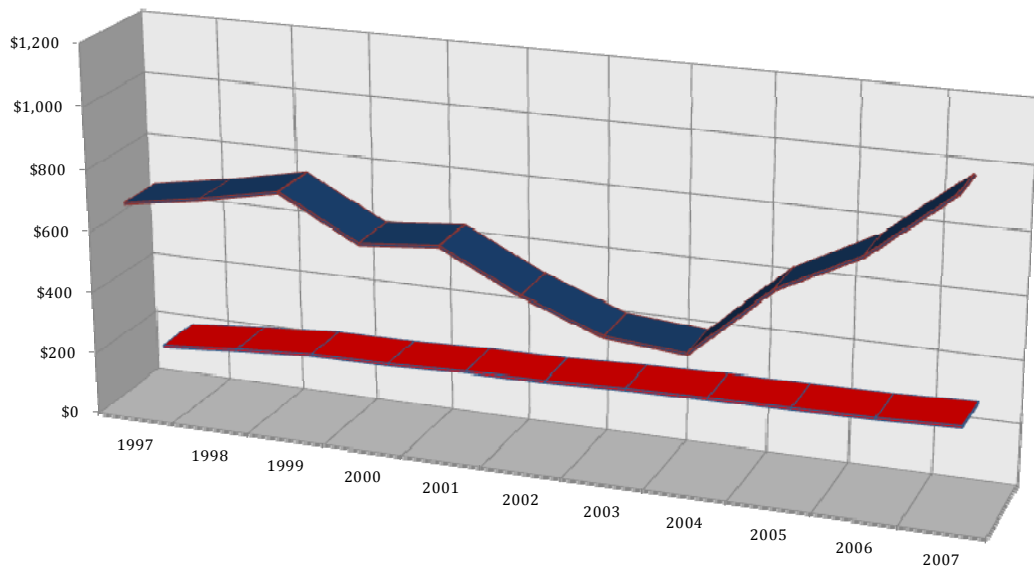
CHART H
Electronic Filing Results vs Paper Returns for Year Ending 2007 (in 000's)



	Paper Returns	Paper 2D Barcode	Total Scanned Returns	Electronic Filing	Total Electronic Returns
TAX DUE or Zero Balance	449	163	612	361	361
REFUND	816	306	1,122	2,118	25,118

NOTE: These numbers are for Individual Income Tax Only. The Department has begun to accept Sales & Use, Withholding, and Corporate returns electronically.

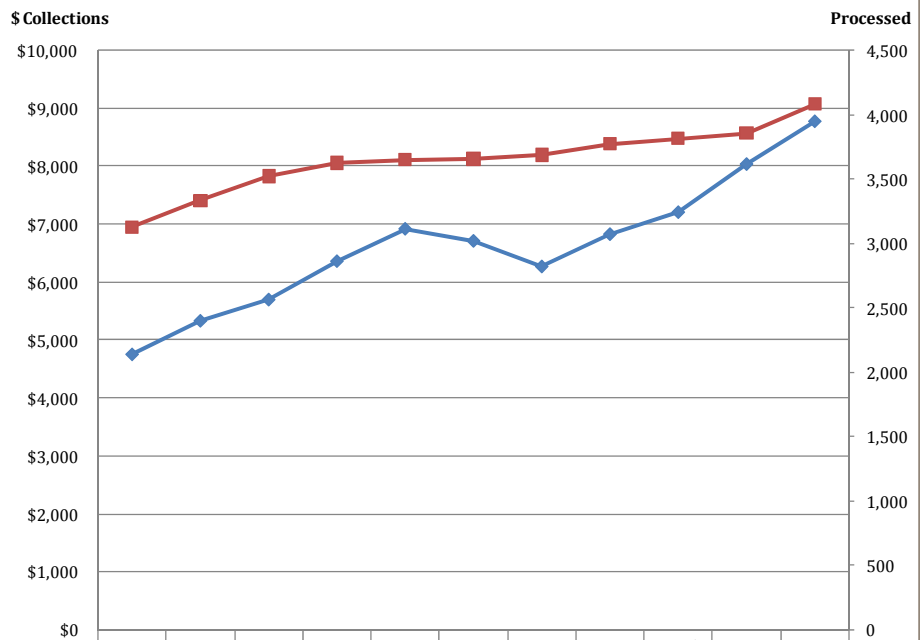
CHART I
Number of Corporate Income Tax Returns Processed Annually Compared to Corporate Tax Collections (in 000's)



	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
■ Corporate Tax Collections	\$707	\$749	\$800	\$667	\$690	\$565	\$470	\$450	\$679	\$812	\$1,019
■ Corporate Tax Returns Processed	167	188	205	207	216	219	229	234	237	241	250

NOTE: Return and collection figures for Fiscal Year 2005 thru Fiscal Year 2007 are estimated and unaudited

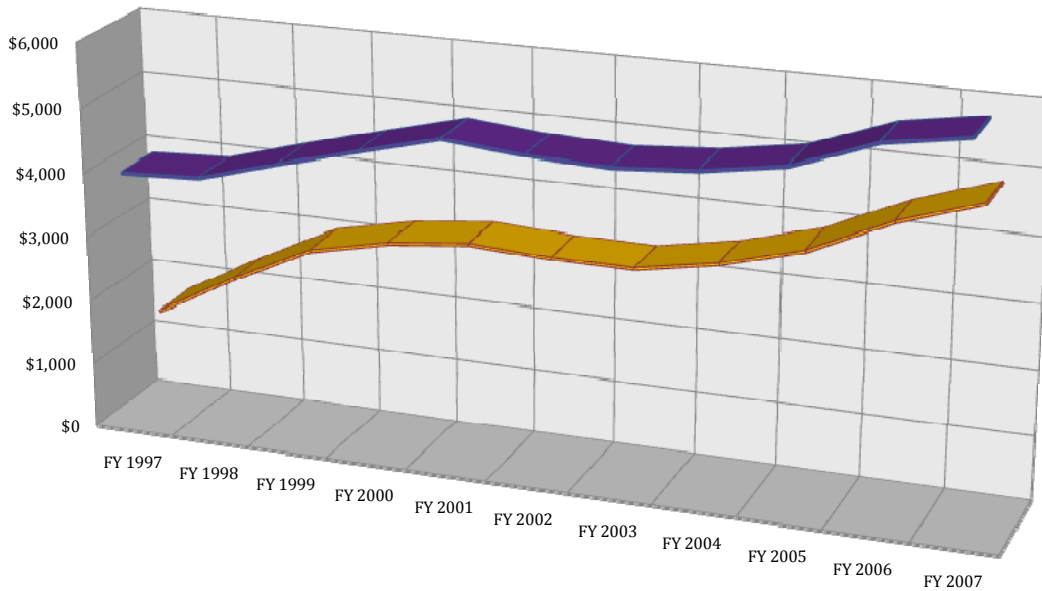
CHART J
Number of Individual Income Tax Returns Processed by Fiscal Year (in 000's)
Compared to Net Individual Income Tax Collections (in \$ millions)



	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
◆ Net Individual Income Tax Collections	\$4,755	\$5,334	\$5,701	\$6,364	\$6,923	\$6,714	\$6,272	\$6,830	\$7,210	\$8,040	\$8,779
■ Number of Individual Returns Processed	3,130	3,337	3,526	3,629	3,650	3,659	3,690	3,776	3,816	3,861	4,084

NOTE: Return and collection figures for Fiscal Year 2005 thru Fiscal Year 2007 are estimated and unaudited.

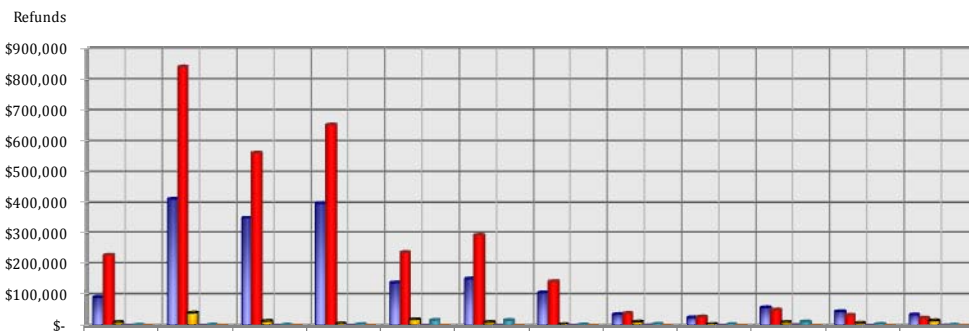
CHART K
Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution Fiscal Year 1997 thru 2007
(Unaudited and in \$ millions)



	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Net State Collections	\$4,079	\$4,143	\$4,486	\$4,814	\$5,126	\$5,026	\$4,985	\$5,081	\$5,282	\$5,745	\$5,949
Distributions	\$1,571	\$2,245	\$2,843	\$3,105	\$3,242	\$3,181	\$3,175	\$3,398	\$3,745	\$4,311	\$4,725

NOTE: Return and collection figures for Fiscal Year 2006 and 2007 are estimated and unaudited.

REFUND HISTORY FOR 2007 BY MONTH

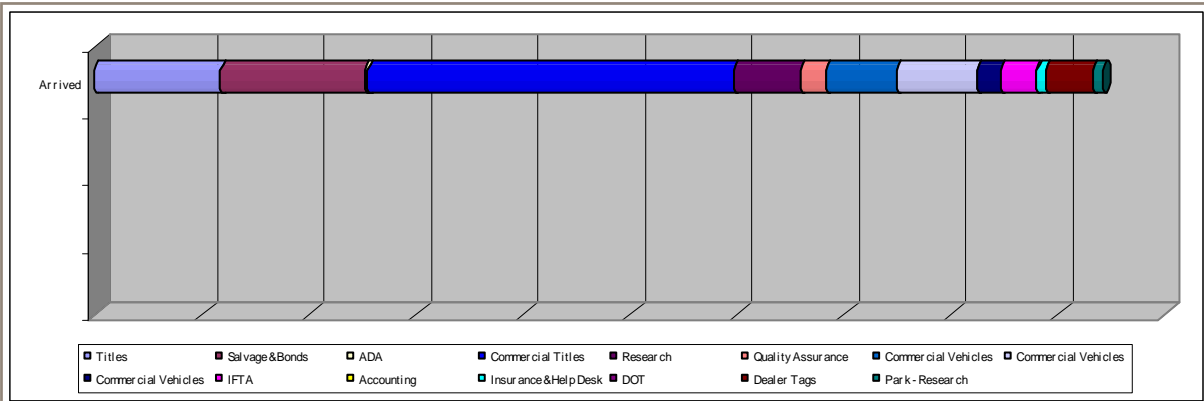


	January	February	March	April	May	June	July	August	September	October	November	December
Individual Refunds	\$94,164	\$415,916	\$351,967	\$401,819	\$140,995	\$153,813	\$108,818	\$38,709	\$28,179	\$60,454	\$47,836	\$37,490
Number of Individual Accounts	230,454	844,133	565,338	656,368	239,336	295,111	145,307	42,316	30,621	53,302	36,344	26,917
Corporate Refunds	\$12,661	\$43,003	\$16,313	\$8,336	\$21,927	\$12,879	\$6,016	\$13,883	\$6,304	\$12,608	\$10,323	\$17,918
Number of Corporate Accounts	989	737	988	549	591	919	1,103	1,401	900	2,835	669	1,337
Other (Sales Taxes) Refunds	\$4,025	\$4,900	\$4,403	\$5,900	\$19,683	\$19,303	\$4,983	\$7,055	\$6,301	\$14,341	\$6,759	\$4,334
Number of Other (Sales Taxes) Accounts	340	528	436	497	663	374	574	644	522	583	476	596

CHART L - FY 2007 Motor Vehicle Division Production Report-Tradeport Facility

Division/Section/Unit	# of Phone Calls Received Annually	# of Written Correspondence Received and/or Sent	# Email Correspondence Received and/or Sent
Title Processing	16,261	43,128	0
IRP	43,084	22,524	782
Quality Assurance	2,254	23,502	0
Citizens Help Desk	432,521	0	0
County Help Desk	168,493	0	3,225
Help Desk Administration	450	154	0
Administrative Hearings	250	200	0
GRATIS Training	14,598	15,000	485
Special Tags	300	0	0
Research	4,560	464,350	473
Grand Totals	682,771	568,858	4,965

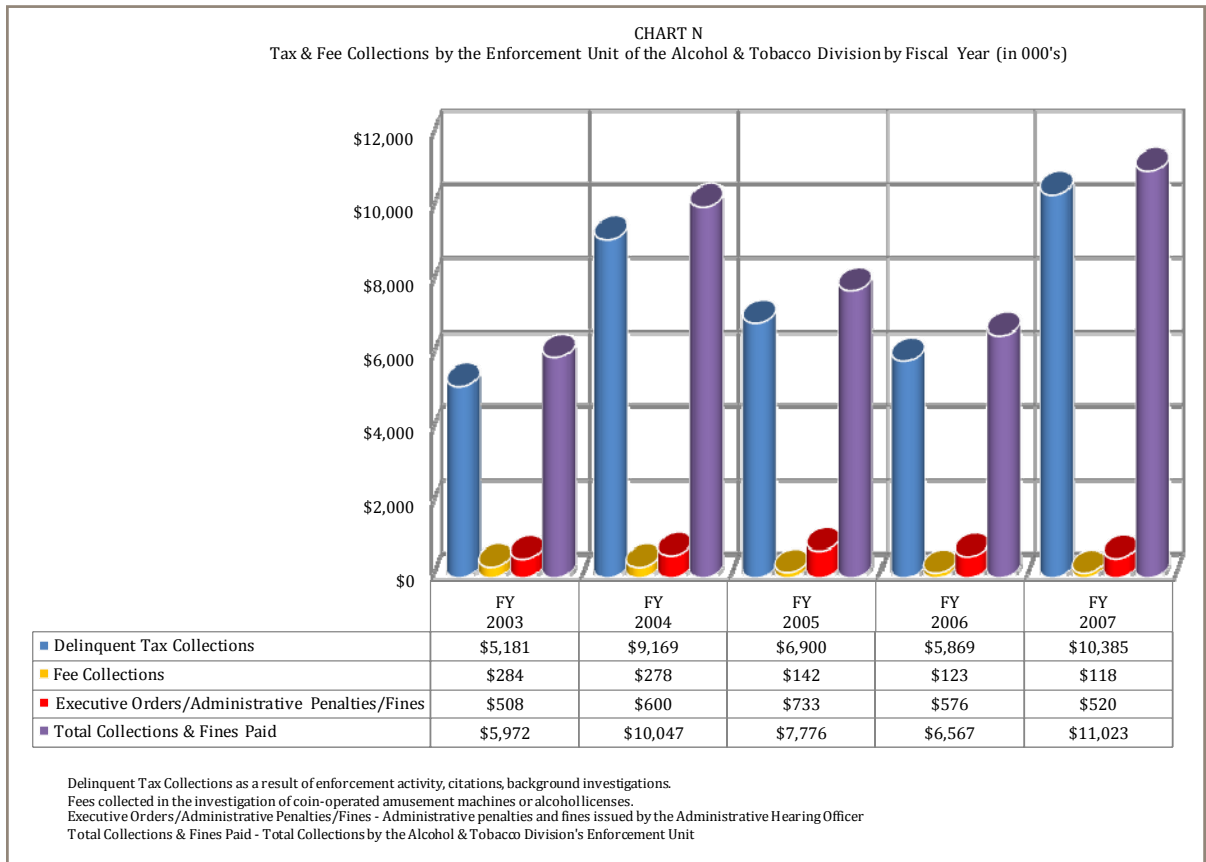
NOTE: The Department of Revenue (Motor Vehicle Division) obtained a new queueing system installed in 2007. The data converted for lobby customers seen at Tradeport was established using the new system, therefore, data reported may not reflect accurately. Department of Revenue - Motor Vehicle Division did not have a call system with the ability to report exact call volume. The data reported has been obtained using estimated call volumes.



Lobby Customers at Tradeport Facility

Customer Service Category	Arrived	Served	Workload Time
Titles	23,603	22,959	2783:07:30
Salvage & Bonds	26,992	26,519	7488:48:18
ADA	513	483	47:12:34
Commercial Titles	68,416	67,903	6362:53:10
Research	12,535	12,089	1138:37:56
Quality Assurance	4,691	4,558	540:47:12
Commercial Vehicles 1	13,047	12,769	1504:16:16
Commercial Vehicles 2	15,032	14,216	1298:30:10
Commercial Vehicles 3	4,488	4,079	730:57:16
IFTA	6,676	6,426	961:37:34
Accounting	144	109	11:09:02
Insurance & Help Desk	1,514	1,464	184:46:52
DOT	22	17	1:13:04
Dealer Tags	8,867	5,321	212:48:44
Park - Research	1,903	1,127	72:03:00
Grand Totals	188,443	180,039	23338:48:38

CHART M						
Alcohol & Tobacco Division Performance Figures						
Category	2002	2003	2004	2005	2006	2007
Number of Alcohol Agents	32	33	28	32	30	30
Alcohol Inspections	4,761	4,921	3,761	3,247	3,630	3,561
Alcohol Investigations	1,203	1,351	1,184	1,334	1,377	1,499
Alcohol Citations	1,066	1,320	1,691	1,861	1,659	1,716
Underage Alcohol Investigations	1,944	1,982	1,970	1,851	2,530	2,556
Underage Alcohol Citations	502	396	306	284	537	774
Liquor License Investigations	1,344	2,145	2,096	1,921	2,530	2,652
Still Seizures	2	4	7	2	4	-
Tobacco Inspections	3,261	3,612	2,773	2,049	2,552	2,456
Tobacco Investigations	29	10	12	4	9	9
Tobacco Citations	42	34	27	18	25	23
Underage Tobacco Investigations	937	1,232	717	553	1,008	1,568
Executive Orders	914	1,355	1,469	1,663	1,658	1,372
Game Inspections	16,356	11,803	9,676	8,764	8,312	2,130
Felony Arrests	5	7	5	13	9	3
Misdemeanor Arrests	380	325	239	202	260	196
Dyed Fuel Inspections	-	-	-	-	2006	4349
Dyed Fuel Violations	-	-	-	-	115	158



Results and Performance Measures by Program	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
<u>Administration</u>					
Tax Law & Policy					
Number of legislative bills analyzed and summarized	-	-	144	110	195
Number of Tax Guidance letters drafted	-	-	82	70	130
Number of consolidated return applications processed	-	-	53	50	76
Number of Sales Tax exemption applications reviewed and processed	-	-	442	400	719
Number of Regulations updated or released	-	-	98	123	135
<u>Litigation & Investigations</u>					
Suspected fraudulent returns reviewed prior to release of funds	-	-	9,237	55,464	98,588
Number of fraudulent returns detected prior to release of funds	-	-	2,138	32,987	66,700
Funds not released (in millions) due to detection of fraud	\$ -	\$ -	\$ 2.8	\$ 26.9	\$ 42.0
<u>Customer Service</u>					
Call Handling and Tracking					
Number of individual refund calls received (thousands)	246	384	763	330	220
Number of individual refund calls answered (thousands)	117	170	238	240	220
Correspondence Management					
Number of protests received in response to individual income tax assessment notices (thousands)	-	22	48	49	21
Percent of unresolved protests 120 days after filing	-	77%	34%	30%	10%
Education and Assistance					
Number of Education Seminars held	140	140	199	200	30
Unclaimed Property					
Value of unclaimed property returned to rightful owners or heirs (in \$ millions)	\$ 11.0	\$ 8.0	\$ 6.8	\$ 8.0	\$ 12.0
<u>Grants and Distribution</u>					
Local Sales Tax Distribution					
Number of local sales taxes collected	434	440	456	457	467
Total returns (SUT) processed (in \$ millions)	1.3	1.2	1.4	1.4	1.2
Distribution of sales tax revenues to local governments (in \$ billions)	\$ 3.2	\$ 3.4	\$ 3.7	\$ 3.7	\$ 4.7
Homeowners Tax Relief Grants (HTRG)					
Value of HTRG grants distributed (in \$ millions)	\$ 374	\$ 392	\$ 412	\$ 418	\$ 425
Number of local taxing jurisdictions receiving grants	428	418	419	430	430
Number of homesteads qualifying for grants (in millions)	6	6	6	7	7
<u>Industry Regulation</u>					
Amusement Machines					
Number of amusement machines reviewed annually for compliance	-	-	8,764	8,312	2,130
Number of amusement machines seized due to non-compliance	-	-	301	193	197
Law Enforcement					
Number of citations issued	1,367	1,718	1,880	1,684	1,739
Percent of alcohol inspections where the operator is not in compliance with applicable law	15%	17%	18%	15%	12%
Licenses & Permits					
Number of alcohol license investigations conducted	1,361	1,196	1,338	1,387	1,499
Number of executive orders served after administrative hearings	1,355	1,469	1,663	1,658	1,372
<u>Underage Investigation</u>					
Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind.	559	429	285	448	774
Percent of retail vendors investigated who make illegal tobacco sales to underage persons.	18%	15%	16%	18%	12%
<u>Revenue Processing</u>					
Error Resolution					
Number of sales tax returns processed through Error Resolution (thousands)	673	686	787	700	572
Percent of sales tax returns processed through Error Resolution	52.5%	56.4%	56.3%	50.0%	48.0%
Total Number of Error Resolution staff (all tax types)	-	109	100	90	82
Money Deposits					
Average time lapse in days between receipt and deposit of check in a coupon payment	2	2	2.5	2	2.5
Average time lapse in days between receipt and deposit of check in a non-coupon payment	8	7	12.3	10	9.0
Amount of gross revenue collections deposited through electronic funds transfers (in \$ billions)	\$ 11	\$ 12	\$ 12.5	\$ 13	\$ 17.3
Returns Processing					
Number of documents processed (millions)	7	7	7.9	7.9	7.9
Number of images created (millions)	53	53	52.6	54	54.0
Percent of Individual Income tax non-paper returns processed (electronic, 2-D barcode, or telefile) filings	42%	49%	59.8%	60%	68.2%

Results and Performance Measures by Program	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
<u>Salvage Inspection</u>					
Salvage Inspection					
Number of rebuilt salvage vehicle reinspections	26,822	28,130	22,618	23,208	20,991
<u>Tag and Title Registration</u>					
Commercial Truck Registration					
Number of interstate commercial vehicle registrations	-	-	-	45,102	45,526
Motor Vehicle Registration					
Number of motor vehicles tag registrations processed (in \$ millions)	-	-	-	8.2	8.4
Number of internet on-line motor vehicle title registrations	-	-	-	140,000	366,833
Titles					
Amount of revenue generated from the issuance of motor vehicle tags and titles (in \$ millions)	-	-	-	250	294
<u>Tax Compliance</u>					
Assessments					
Number of proposed assessments issued	371,273	237,456	240,000	230,000	245,012
Collections received during assessment phase (\$ millions)	156	134	136	140	136
Audits					
Average revenue per audit hour (all tax types)	\$ 962	\$ 1,131	\$ 2,006	\$ 1,771	\$ 1,899
Percent of audits that find businesses not in compliance with the tax laws.	43%	45%	38%	42%	39%
Collections					
Trust tax (sales and withholding) accounts collection cycle in days	480	165	165	165	165
Collections on delinquent and deficient accounts (\$ millions)	\$ 285	\$ 243	\$ 392	\$ 235	\$ 357
<u>State Board of Equalization</u>					
State Board of Equalization					
Number of appeals received	3	9	9	9	22
Number of decisions settled	2	4	3	5	22

Local Government Services Division Presentations Offered in Fiscal Year 2007		
Courses	Date	Location
1 Certification for Assessors	July 10-14, 2006	Coastal Georgia Center, Savannah
1A Assessment Fundamentals	July 24-28, 2006	North Metro Tech, Acworth
IVB Valuation of Rural Land	July 24-28, 2006	South Atlanta Metro Office - DOR, Hapeville
WinGAP Basic Data Entry	August 7-11, 2006	Moultrie Tech, Moultrie
II Income Approach to Value	August 14-18, 2006	South Atlanta Metro Office - DOR, Hapeville
GA Assessment Administration	August 14-18, 2006	Georgia Southern University, Statesboro
1 Certification for Assessors	August 21-25, 2006	Augusta Tech, Augusta
III Valuation of Personal Property	August 21-25, 2006	Augusta Tech, Augusta
V Cost Approach to Value	August 21-25, 2006	Gwinnett Justice Center, Lawrenceville
WinGAP Adv Tech	August 28 - September 1, 2006	South Atlanta Metro Office - DOR, Hapeville
1A Assessment Fundamentals	August 28 - September 1, 2006	Old Douglas County Courthouse, Douglasville
Assessor Recertification	September 12-14, 2006	South Atlanta Metro Office - DOR, Hapeville
Review of Income Approach	September 13-15, 2006	North Metro Tech, Acworth
Manufactured Housing Valuation	September 25-27, 2006	South Atlanta Metro Office - DOR, Hapeville
WinGAP Technical	September 25-29, 2006	South Atlanta Metro Office - DOR, Hapeville
Basic Mapping	October 2-6, 2006	South Atlanta Metro Office - DOR, Hapeville
1A Assessment Fundamentals	October 2-6, 2006	Moultrie Tech, Tifton
Regional Exams	October 10-11, 2006	North Metro Tech, Acworth
Appeals Procedure	October 10-12, 2006	South Atlanta Metro Office - DOR, Hapeville
II Income Approach to Value	October 16-20, 2006	Gwinnett Justice Center, Lawrenceville
GA Assessment Administration	October 23-27, 2006	North GA State University, Dahlonega
WinGAP Personal Property	October 24-26, 2006	South Atlanta Metro Office - DOR, Hapeville
Timber Regs	October 31 - November 2, 2006	Days Inn & Suites, Jekyll Island
1 Certification for Assessors	November 13-17, 2006	Short Course - UGA, Athens
1A Assessment Fundamentals	November 13-17, 2006	Short Course - UGA, Athens
III Valuation of Personal Property	November 13-17, 2006	Short Course - UGA, Athens
VI Management Development	November 13-17, 2006	Short Course - UGA, Athens
WinGAP Technical	November 13-17, 2006	UGA, Short Course
Assessor Recertification	November 28-30, 2006	Moultrie Tech, Tifton
V Cost Approach to Value	December 4-8, 2006	Heart of Georgia Tech, Dublin
Review of Income Approach	December 13-15, 2006	Moultrie Tech, Tifton
WinGAP Basic Data Entry	January 15-19, 2007	South Atlanta Metro Office - DOR, Hapeville
1 Certification for Assessors	January 22-26, 2007	South Atlanta Metro Office - DOR, Hapeville
1A Assessment Fundamentals	January 22-26, 2007	Darton College, Albany
II Income Approach to Value	January 22-26, 2007	Darton College, Albany
III Valuation of Personal Property	January 22-26, 2007	South Atlanta Metro Office - DOR, Hapeville
V Cost Approach to Value	January 29-February 2, 2007	South Atlanta Metro Office - DOR, Hapeville
GA Assessment Administration	February 5-9, 2007	South Atlanta Metro Office - DOR, Hapeville
Exempt Properties	February 12-14, 2007	South Atlanta Metro Office - DOR, Hapeville
Specialized Assessments	February 14-16, 2007	South Atlanta Metro Office - DOR, Hapeville
1 Certification for Assessors	February 19-23, 2007	Darton College, Albany
Manufactured Housing Valuation	February 20-22, 2007	Moultrie Tech, Tifton
WinGAP Residential Pricing Schedules	February 27 - March 1, 2007	South Atlanta Metro Office - DOR, Hapeville
1A Assessment Fundamentals	March 5-9, 2007	Augusta Tech, Augusta
Review of Income Approach	March 7-9, 2007	Augusta Tech, Augusta
WinGAP Commercial Pricing Schedules	March 27-29, 2007	South Atlanta Metro Office - DOR, Hapeville
Regional Exams	March 28-29, 2007	Macon State, Macon
1 Certification for Assessors	April 9-13, 2007	North Georgia College, Dahlonega
1A Assessment Fundamentals	April 9-13, 2007	Coastal GA Community College, Brunswick
IVB Valuation of Rural Land	April 23-27, 2007	Moultrie Tech - Tifton
GA Assessment Administration	April 23-27, 2007	Moultrie Tech - Tifton
Exempt Properties	April 30 - May 2, 2007	Augusta Tech, Augusta
Specialized Assessments	May 2-4, 2007	Augusta Tech, Augusta
CAVEAT	May 7-9, 2007	UGA, Athens
IVA Valuation of Urban Land	May 14-18, 2007	South Atlanta Metro Office - DOR, Hapeville
Assessor Recertification	May 15-17, 2007	Georgia Southern University, Statesboro
III Valuation of Personal Property	May 21-25, 2007	Coastal Georgia Community Center, Brunswick
Basic Accounting	May 21-25, 2007	Coastal Georgia Center, Savannah
WinGAP Technical	May 28 - June 1, 2007	Heart of Georgia Tech, Dublin
1 Certification for Assessors	June 4-8, 2007	Georgia Southern University, Statesboro
V Cost Approach to Value	June 4-8, 2007	Coastal Georgia Center, Savannah
Basic Mapping	June 4-8, 2007	Coastal Georgia Center, Savannah
Review of Income Approach	June 6-8, 2007	South Atlanta Metro Office - DOR, Hapeville
VI Management Development	June 11-15, 2007	South Atlanta Metro Office - DOR, Hapeville
Appeals Procedure	June 12-14, 2007	North Georgia State University, Dahlonega
Advanced Auditing	June 18-22, 2007	Heart of Georgia Tech, Dublin
IVB Valuation of Rural Land	June 25-29, 2007	North Georgia College & State University, Dahlonega
Regional Exams	June 27-28, 2007	South Atlanta Metro Office - DOR, Hapeville

Motor Vehicle Division Seminars Offered in Fiscal Year 2007		
Courses	Date	Location
Title Documents	July 17, 2006	Tradeport
GRATIS System	July 18, 2006	Tradeport
Web Renewal	July 25, 2006	Tradeport
MVD Training	July 26, 2006	Tradeport
Title Documents	August 14, 2006	Tradeport
GRATIS System	August 15, 2006	Tradeport
Web Renewal	August 22, 2006	Tradeport
MVD Training	August 23, 2006	Tradeport
MVD Training	August 29, 2006	Ware County
MVD Training	August 30, 2006	Emanuel County
Title Documents	September 11, 2006	Tradeport
GRATIS System	September 12, 2006	Tradeport
Web Renewal	September 19, 2006	Tradeport
MVD Training	September 20, 2006	Tradeport
MVD Training	September 26, 2006	Lumpkin County
MVD Training	September 27, 2006	Floyd County
MVD Training	October 11, 2006	Quitman County
MVD Training	October 12, 2006	Irwin County
Title Documents	October 16, 2006	Tradeport
GRATIS System	October 17, 2006	Tradeport
MVD Training	October 25, 2006	Tradeport
Web Renewal	October 26, 2006	Tradeport
MVD Training	November 7, 2006	Douglas County
MVD Training	November 8, 2006	Meriwether County
Title Documents	November 13, 2006	Tradeport
GRATIS System	November 14 - 16, 2006	Tradeport
Web Renewal	November 28, 2006	Tradeport
Title Documents	December 11, 2006	Tradeport
GRATIS System	December 12 - 14, 2006	Tradeport
Web Renewal	December 19, 2006	Tradeport
Web Renewal	December 19, 2006	Tradeport
MVD Training	January 10, 2007	Lincoln County
MVD Training	January 11, 2007	Putnam County
Title Documents	January 22, 2007	Tradeport
GRATIS System	January 23, 2007	Tradeport
Web Renewal	January 30, 2007	Tradeport
MVD Training	February 6, 2007	Ware County
MVD Training	February 7, 2007	Laurens County
Title Documents	February 12, 2007	Tradeport
GRATIS System	February 21, 2007	Tradeport
Web Renewal	February 27, 2007	Tradeport
MVD Training	March 6, 2007	Lowndes County
MVD Training	March 7, 2007	Quitman County
Title Documents	March 12, 2007	Tradeport
GRATIS System	March 13, 2007	Tradeport
MVD Training	March 21, 2007	Tradeport
Web Renewal	March 28, 2007	Tradeport
MVD Training	April 3, 2007	Walker County
MVD Training	April 4, 2007	White County
Title Documents	April 9, 2007	Tradeport
GRATIS System	April 10, 2007	Tradeport
MVD Training	April 18, 2007	Tradeport
Web Renewal	April 25, 2007	Tradeport
GATO	May 30, 2007	UGA, Athens
MVD Training	May 30, 2007	Tradeport
MVD Training	June 5, 2007	Crisp County
MVD Training	June 6, 2007	Bibb County
Title Documents	June 11, 2007	Tradeport
GRATIS System	June 12, 2007	Tradeport
MVD Training	June 20, 2007	Tradeport
Web Renewal	June 26, 2007	Tradeport

Tax Law & Policy Seminars Offered in Fiscal Year 2007		
Courses	Date	Location
Automotive Presentation	July 14, 2006	Atlanta
Manufacturing Presentation	August 14, 2006	Thomaston
Manufacturing Presentation	September 13, 2006	Atlanta
Governor's Tourism Conference	September 14, 2006	Columbus
Georgia Automobile Dealers	September 20, 2006	Macon
Georgia Automobile Dealers	September 21, 2006	Atlanta
National Association of Attorneys General ("NAAG")		
States' Association of Bankruptcy Attorneys ("SABA")	October 19, 2006	Santa Fe
IPT	November 13, 2006	Atlanta
Georgia Society of Certified Public Accountants	January 6, 2007	Atlanta
Hospitality Financial & Technology Professionals	February 20, 2007	Atlanta
MTC Litigation Committee Winter Meeting	March 27, 2007	San Diego
MTC State Tax Attorney Teleconference Series	May 22, 2007	Atlanta
Tax Executives Institute	June 11, 2007	Atlanta

TABLE H-1
Net Revenue Collections by Georgia Department of Revenue
for Fiscal Years 1940 thru 2007 (Unaudited & in 000's)
(Net of Commissions and Refunds)

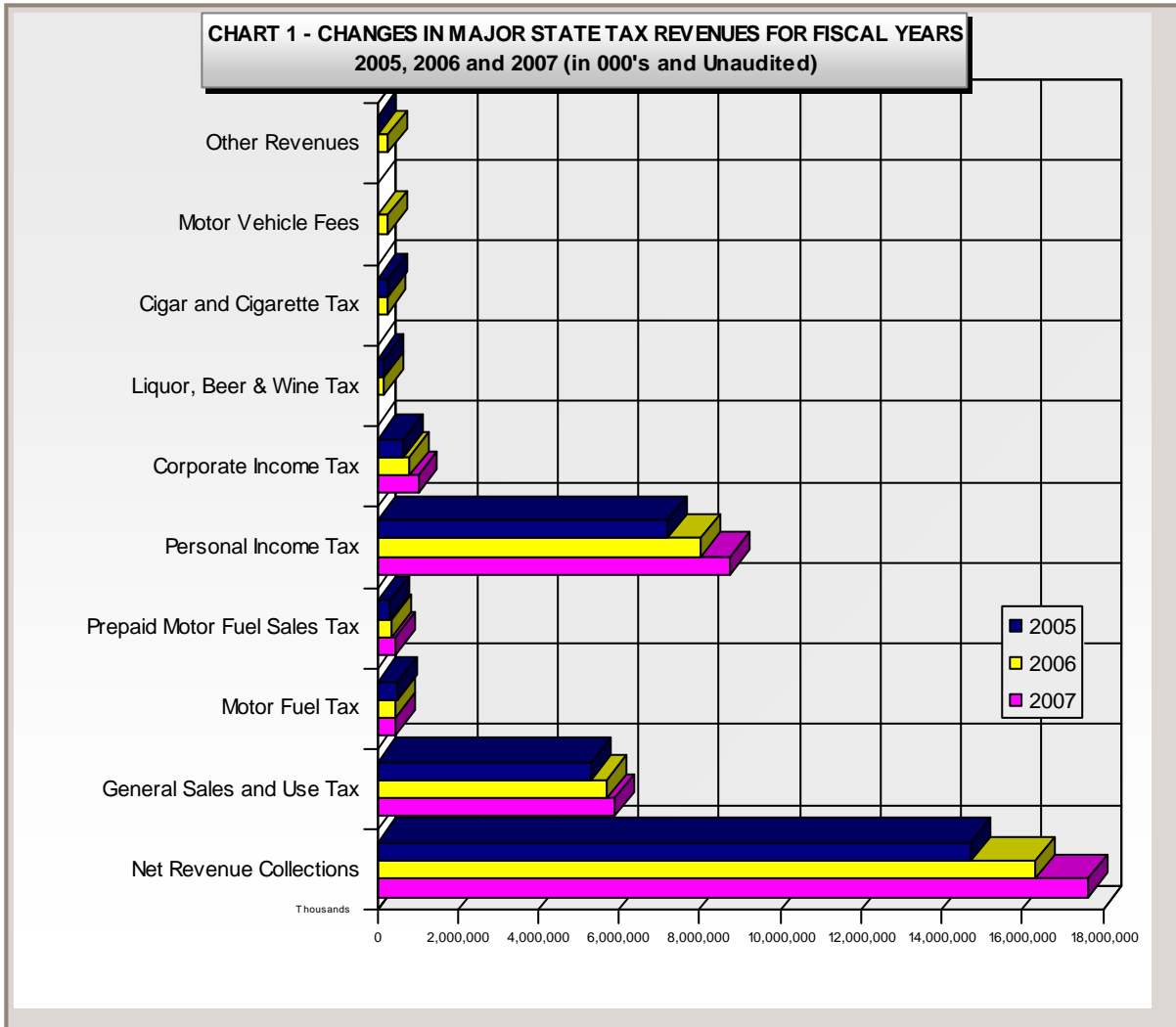
Fiscal Year	Amount	Fiscal Year	Amount	Fiscal Year	Amount
1940	44,170	1963	422,533	1986	4,739,023
1941	40,380	1964	468,243	1987	5,090,622
1942	57,062	1965	523,599	1988	5,532,660
1943	55,259	1966	585,584	1989	6,086,781
1944	56,906	1967	641,167	1990	6,802,402
1945	58,347	1968	703,270	1991	6,861,631
1946	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	2006	16,341,090
1961	374,423	1984	3,818,550	2007	17,567,795
1962	383,718	1985	4,373,972		

Monthly Department Collections (in 000's)

MONTH	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
July	898,993	837,429	923,170	1,125,295	1,176,085
August	962,576	1,008,251	1,240,527	1,293,514	1,275,942
September	1,138,661	1,256,951	1,365,677	1,413,635	1,564,037
October	1,034,960	1,091,048	1,181,617	1,341,544	1,360,901
November	1,064,161	1,119,279	1,184,588	1,220,490	1,278,362
December	1,106,994	1,142,875	1,408,275	1,528,212	1,634,397
January	1,362,525	1,458,811	1,555,050	1,811,584	1,978,077
February	990,809	923,714	771,545	797,282	961,225
March	833,900	937,196	1,127,440	1,248,194	1,174,222
April	956,831	1,304,267	1,276,168	1,324,724	1,309,159
May	1,293,337	1,394,347	1,443,257	1,696,667	2,140,232
June	1,272,147	1,344,916	1,523,000	1,589,510	1,681,040

Source: Central Accounting, Georgia Department of Revenue ("DOR").

NOTE: As of July 1, 2005, the Motor Vehicle Division returned to DOR.



	Collections in Millions			Percentage Changes		Absolute Changes	
	2005	2006	2007	'05 - '06	'06 - '07	'05 - '06	'06 - '07
Net Revenue Collections	\$ 14,710	\$ 16,341	\$ 17,568	11.09%	7.51%	1,631	1,227
General Sales and Use Tax	5,315	5,723	5,904	7.68%	3.16%	408	181
Motor Fuel Tax	519	473	482	-8.86%	1.90%	(46)	9
Prepaid Motor Fuel Sales Tax	336	371	468	10.42%	26.15%	35	97
Personal Income Tax	7,210	8,040	8,779	11.51%	9.19%	830	739
Corporate Income Tax	679	812	1,019	19.59%	25.49%	133	207
Liquor, Beer & Wine Tax	151	157	161	3.97%	2.55%	6	4
Cigar and Cigarette Tax	249	244	243	-2.01%	-0.41%	(5)	(1)
Motor Vehicle Fees	-	253	294	-	16.21%	253	41
Other Revenues	587	270	211	-54.00%	-21.85%	(317)	(59)

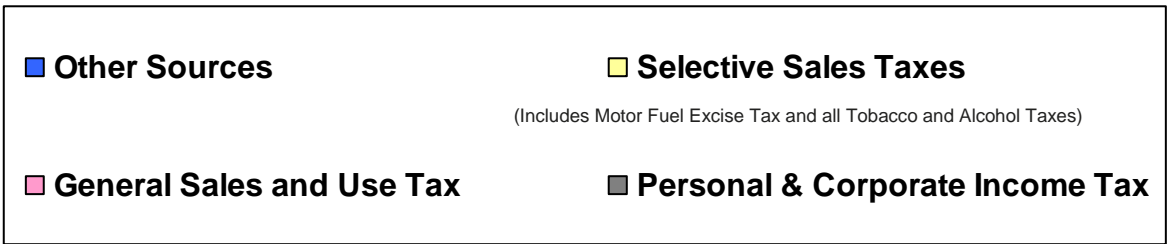
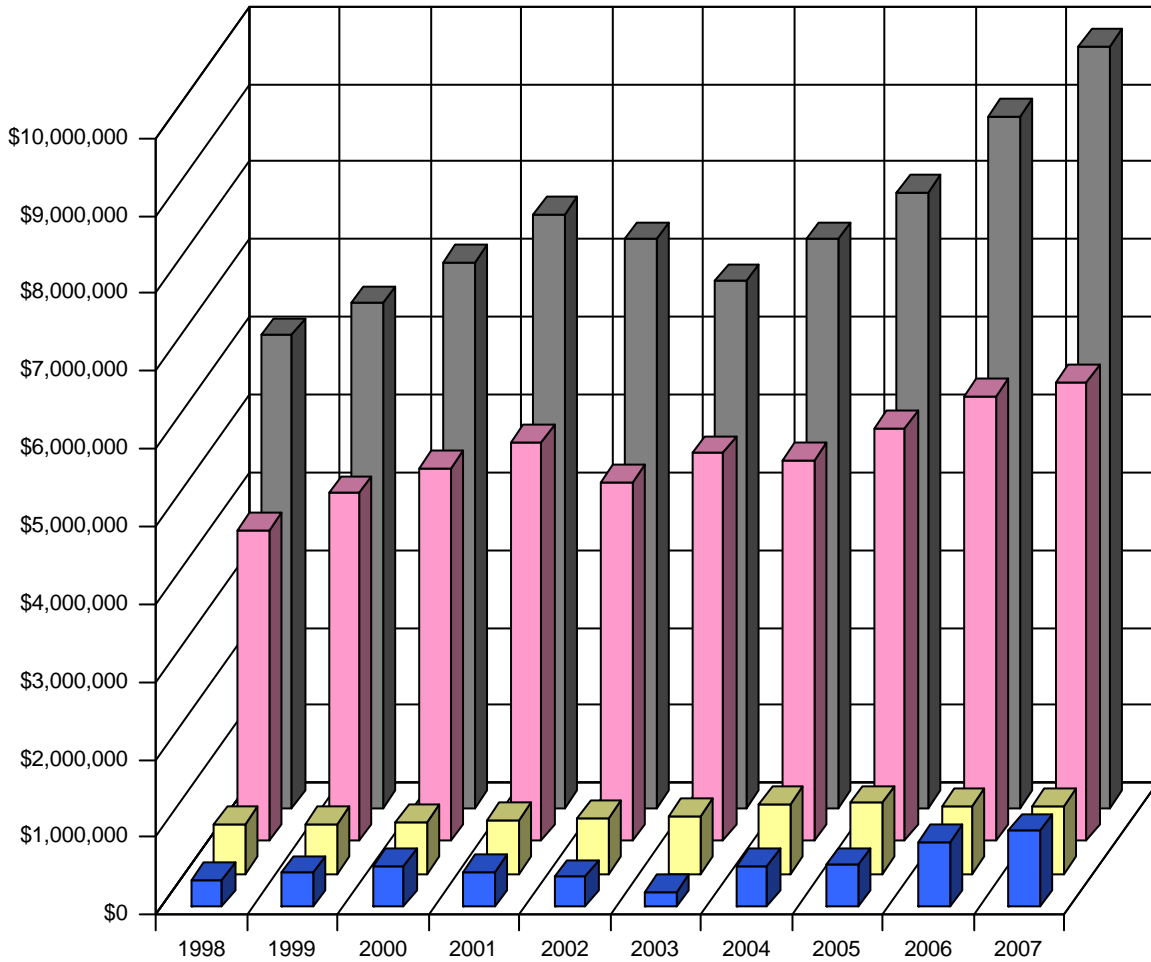
TABLE H-2 Revenue Collections by Tax Type for Fiscal Years 2005, 2006 and 2007

	Dollar amounts for fiscal years ending June 30 (in 000's)		
Motor Fuel Excise Tax	518,831	473,062	481,970
Cigar and Cigarette Tax	249,057	243,542	242,950
Liquor	44,062	44,024	48,731
Beer	82,697	86,953	86,556
Wine	24,091	25,853	25,744
SELECTIVE SALES (EXCISE) TAXES	918,738	873,434	885,902
GENERAL SALES AND USE TAX	5,315,000	5,723,211	5,903,918
PREPAID MOTOR FUEL SALES TAX (1)	336,459	371,160	468,390
PERSONAL INCOME TAXES	7,210,446	8,039,731	8,778,933
Financial Institutions Occupations Tax	15,102	16,139	16,347
Corporation Net Worth Tax	29,948	35,188	27,874
Corporate Income Tax	679,001	811,536	974,909
CORPORATION INCOME AND LICENSE TAXES	724,051	862,863	1,019,130
Tags and Registration Fees	-	252,548	294,467
MOTOR VEHICLE FEES (2)	-	252,548	294,467
ESTATE TAXES	42,657	10,316	1,426
General Property Digest (Real and Tangible)	63,263	4,398	75,170
Public Utilities, Ad Valorem Tax	(128)	(34)	52
Public Service Commission (Utility Fees)	1,100	1,050	1,048
Intangibles, Recording Fees	1,812	169	(1,821)
Interest and Other Property Tax Revenues	570	19	267
PROPERTY TAXES	66,618	5,602	74,716
Motor Carrier Collections & Distributions	(33,422)	(32,909)	(26,665)
Motor Carrier Decals, Citations & Temp Permits	341	14,652	205
MOTOR CARRIER FUEL TAXES AND FEES (3)	(33,081)	(18,257)	(26,460)
Coin-Operated Amusement Machines, Licenses	1,257	775	1,856
Liquor Dealers, Licenses	493	238	354
Beer Dealers, Licenses	610	281	444
Cigar and Cigarette Dealers, Licenses	14	(231)	11
Wine Dealers, Licenses	505	221	396
Commercial Bus Licenses	-	33,430	29,863
Contractors Fees	5	-	-
Peace Officers & Prosecutors Training Fund	-	-	-
Unclaimed Property	71,736	73,869	84,272
State Children's Trust Fund	-	-	-
Local Sales Tax 1% Collection Fees	37,700	43,673	47,195
Other Collections (4)	16,705	68,226	47,203
OTHER TAXES OR FEES	129,024	220,482	211,594
TOTAL NET REVENUE COLLECTIONS (5)	14,709,913	16,341,090	17,567,795

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

- (1) 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
- (2) Tag and Title Registration returned to DOR on July 1, 2005.
- (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 \$65,101 in FY 2004, \$63,033 in FY 2005, and \$70,477 in FY 2006. Refunds paid through the Department of Administrative Services totaled \$1,987,771 in FY 2004, \$1,843,039 in FY 2005 and \$2,129,743 in FY 2006.
- (5) Total are unaudited and include commissions paid to counties, compensation paid to vendors, and reimbursement to the budget fund

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)



Fiscal Year	Department of Revenue	Other Agencies	Grant Total (1)	Breakdown of Grand Total by Major Source			
				General Sales and Use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
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
2006	16,341	567	16,908	5,723	1,216	8,852	550
2007	17,568	596	18,164	5,904	1,228	9,754	682
1996	96.6%	3.4%	100%	38.4%	8.0%	48.0%	5.6%
2007	96.7%	3.3%	100.0%	32.5%	6.8%	53.7%	3.8%

Fiscal Year Ending June 30 (i)	Total Personal Income		Personal Income Tax Receipts		"Income Elasticity Ratio (ii)"
	Amount (millions of \$)	Change from Prior Year (%)	Net Amount (\$000's)	Change from Prior Year (%)	
1996	159,800	9.92	4,233,297	10.3	1.037
1997	172,935	8.22	4,754,777	12.3	1.499
1998	183,757	6.26	5,333,762	12.2	1.946
1999	200,104	8.90	5,700,758	6.88	0.773
2000	212,081	5.99	6,364,428	11.64	1.945
2001	230,356	8.62	6,922,895	8.77	1.018
2002	240,616	4.45	6,714,191	-3.01	-0.677
2003	244,957	6.34	6,271,693	-9.41	-1.484
2004	251,612	4.57	6,829,822	1.72	0.377
2005	265,199	8.26	7,210,446	14.97	1.811
2006	282,979	12.47	8,039,731	17.72	1.421
2007	299,885	13.08	8,778,932	21.75	1.663

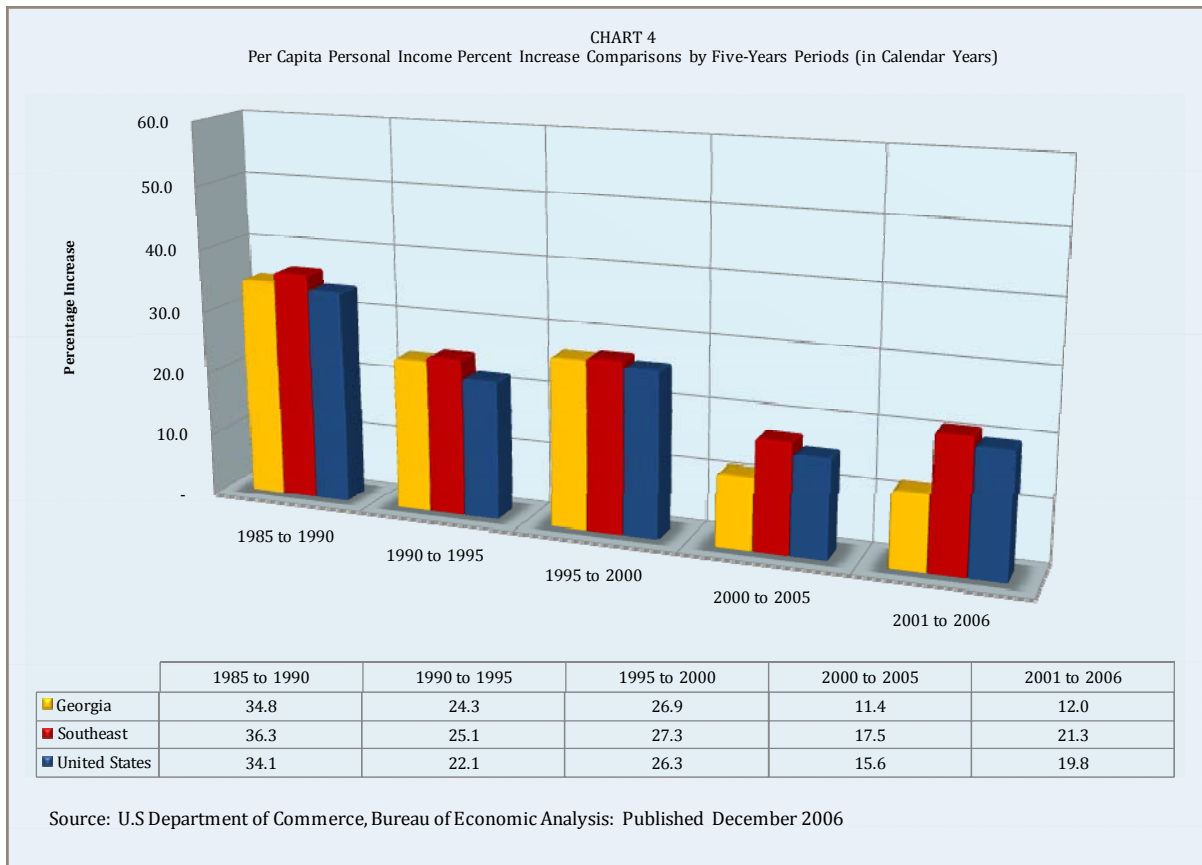
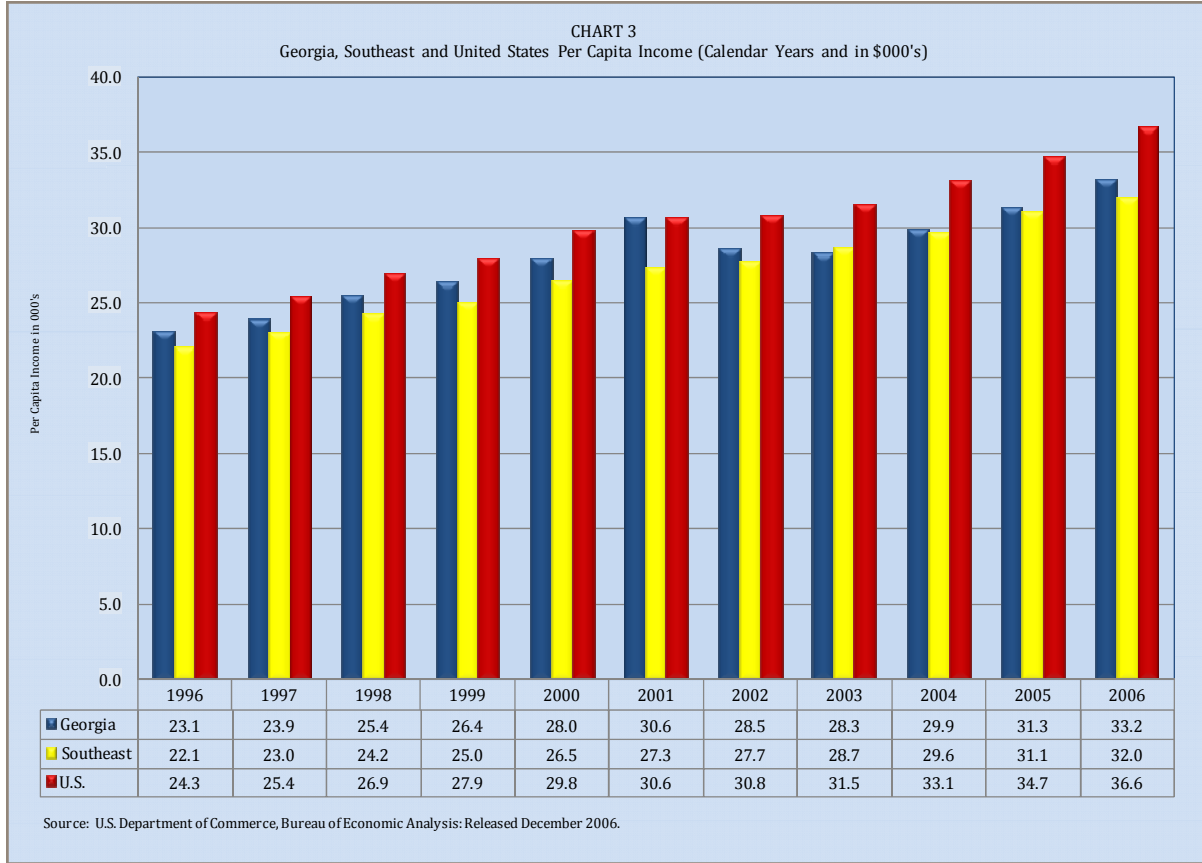
(i) Personal Income amounts are for immediately preceding calendar year.

(ii) 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.

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



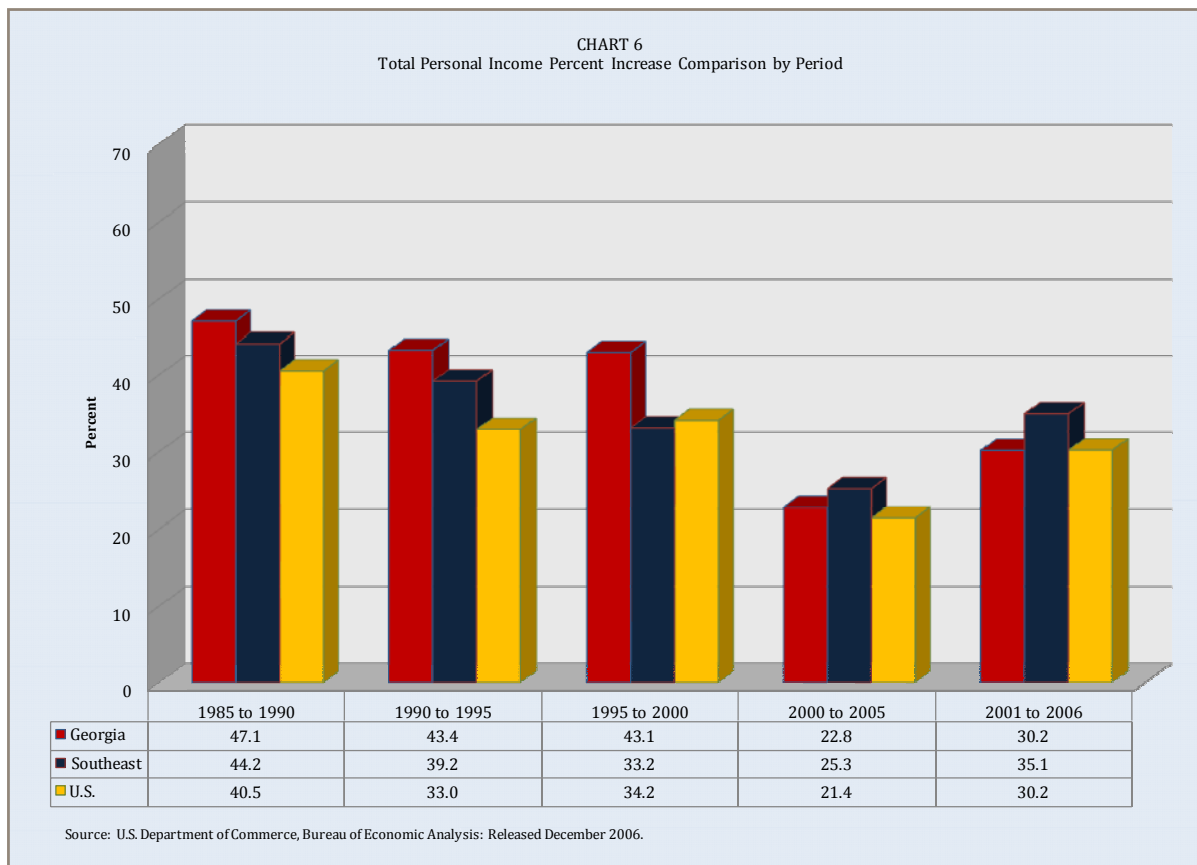
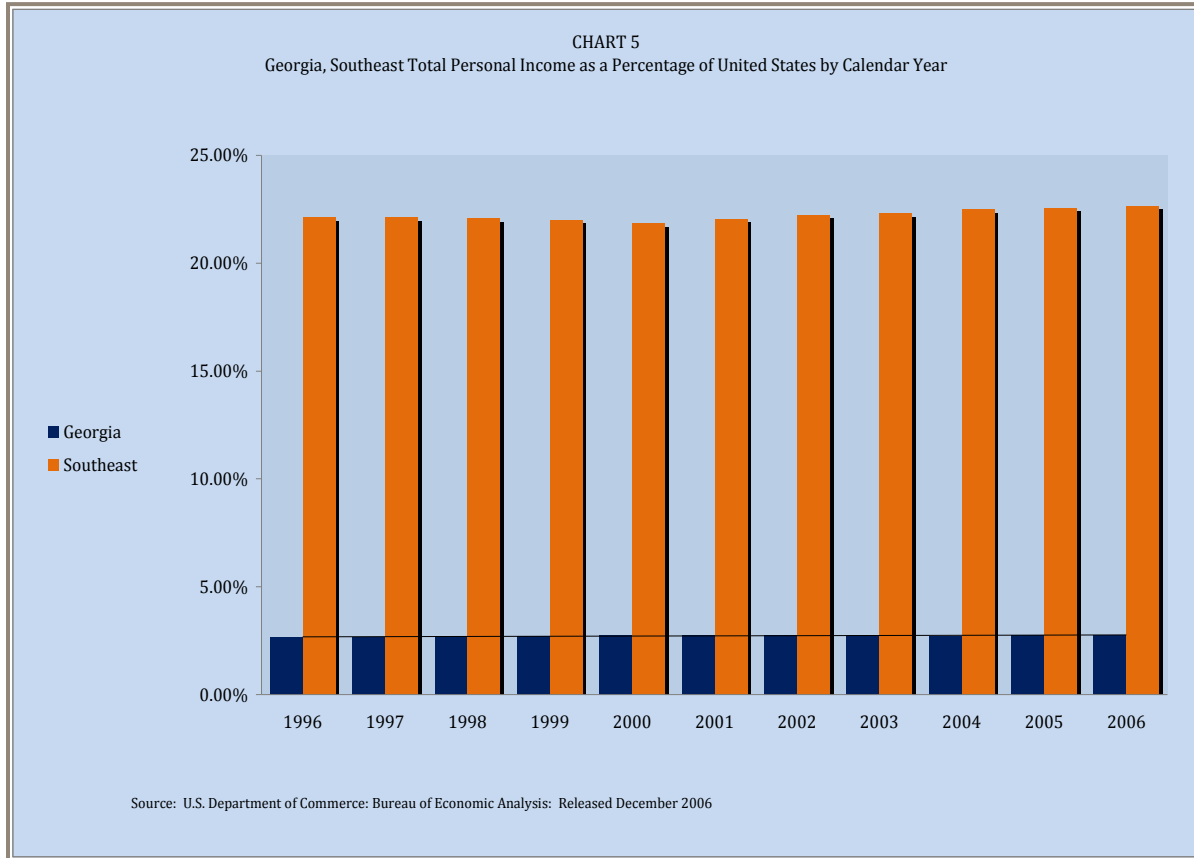
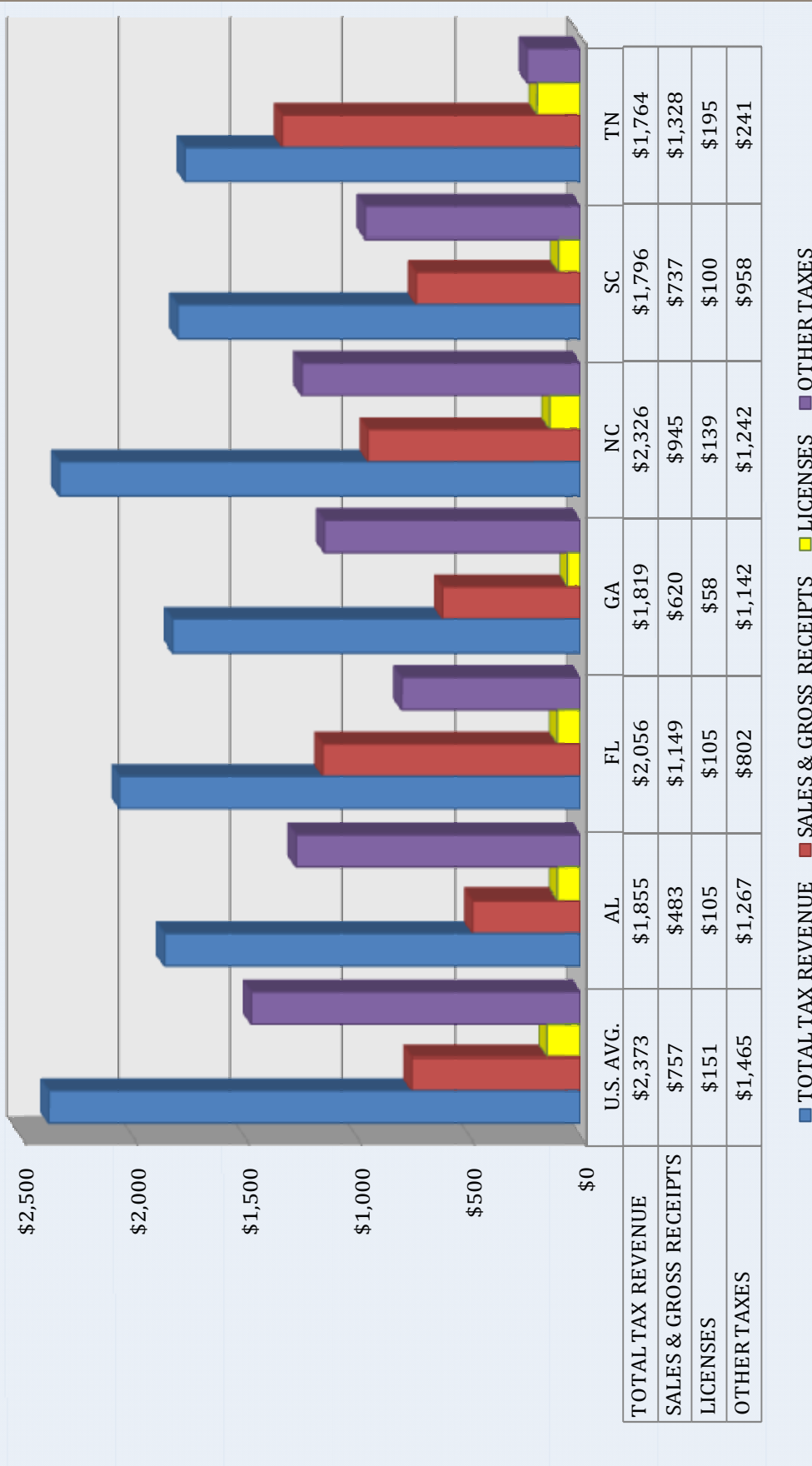
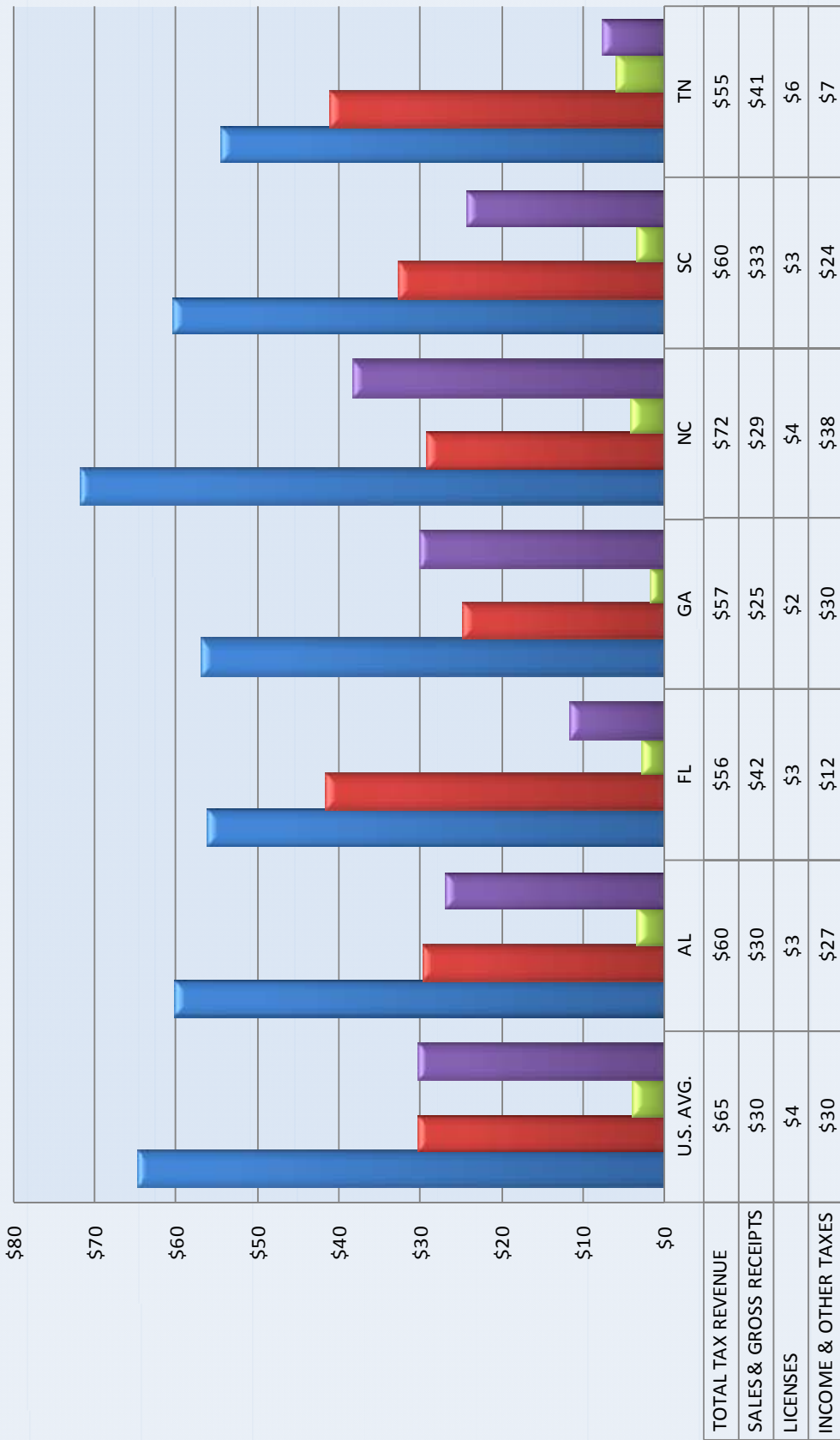


CHART 7
Per Capita Comparison of State Tax Collections: Calendar Year 2006



Source: U.S. Department of Commerce, Bureau of Economic Analysis: Released December 2006

CHART 8
Selected State Tax Collections to \$1,000 Personal Income Calendar Year 2006

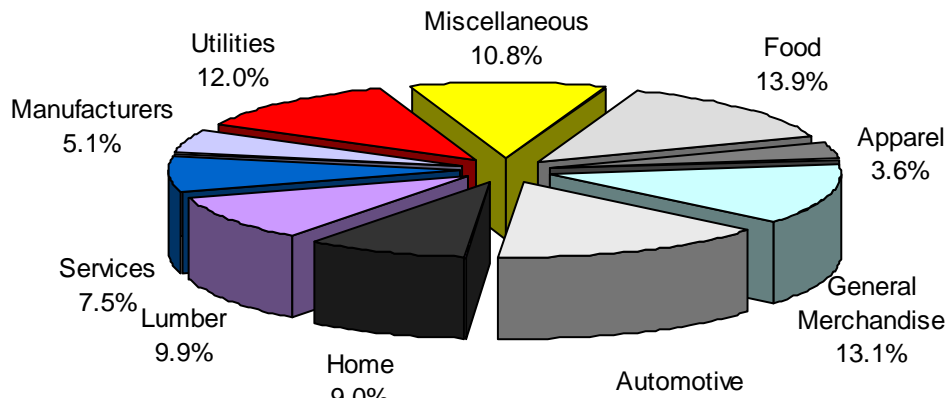


■ TOTAL TAX REVENUE ■ SALES & GROSS RECEIPTS ■ LICENSES ■ INCOME & OTHER TAXES
Source: U.S. Department of Commerce, Bureau of Economic Analysis: Released December 2006

**TABLE 1 - Sales and Use Tax Revenues by Business Group
Fiscal Year Ended June 30, 2007 (Unaudited and in 000's)**

BUSINESS GROUP	COLLECTIONS	PERCENT	TOTAL ALL GROUPS	\$5,908,875
Food	\$819,441	13.9%	Accounting Adjustments Net	
Apparel	\$213,481	3.6%	TOTAL "NET COLLECTIONS"	\$5,903,918
General Merchandise	\$774,009	13.1%	Vendor Discount	\$53,077
Automotive	\$896,204	15.2%	Adjusted Total Revenue	\$5,956,995
Home	\$533,673	9.0%		
Lumber	\$587,397	9.9%		
Service	\$442,189	7.5%		
Manufacturers	\$299,505	5.1%		
Utilities	\$707,998	12.0%		
Miscellaneous	\$634,977	10.8%		
Total	\$5,908,875			

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



Fiscal Year Ended June 30, 2006 (Unaudited & in 000's)

BUSINESS GROUP	COLLECTIONS	PERCENT	TOTAL ALL GROUPS	\$5,740,809
Food	\$819,633	14.3%	Accounting Adjustments Net	(\$17,598)
Apparel	\$198,801	3.5%	TOTAL "NET COLLECTIONS"	\$5,723,211
General Merchandise	\$747,109	13.0%	Vendor Discount	\$51,064
Automotive	\$852,560	14.9%	Adjusted Total Revenue	\$5,774,275
Home	\$526,192	9.2%		
Lumber	\$591,547	10.3%		
Service	\$431,632	7.5%		
Manufacturers	\$293,166	5.1%		
Utilities	\$664,579	11.6%		
Miscellaneous	\$615,590	10.7%		
Total	\$5,740,809			

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

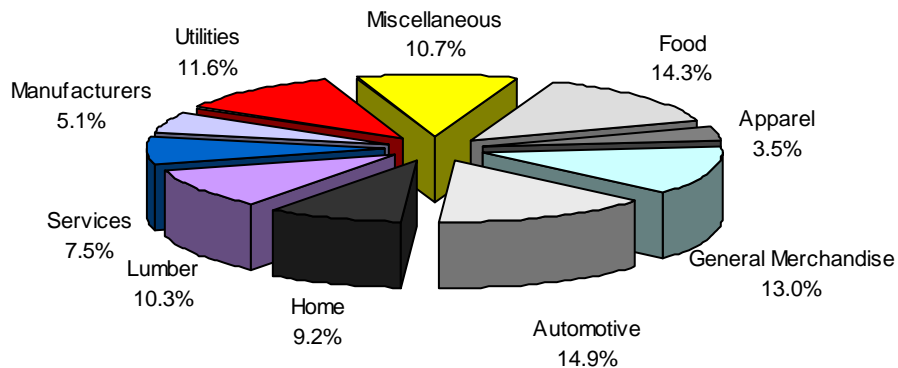


TABLE 2 - Sales and Use Tax Collections by Month: Calendar Years 2003 thru 2006 (in 000's)				
Month	CY 2003	CY 2004	CY 2005	CY 2006
January	428,415	461,515	526,457	656,558
February	491,600	450,029	455,396	416,312
March	398,698	400,865	471,240	496,289
April	408,081	428,148	465,015	466,796
May	502,456	442,890	480,289	461,208
June	436,958	527,921	536,350	570,688
July	373,836	401,711	486,030	484,663
August	382,919	501,059	532,524	519,675
September	415,877	439,098	483,671	487,446
October	452,126	456,524	456,114	511,183
November	390,804	442,556	477,256	429,190
December	<u>407,146</u>	<u>434,347</u>	<u>516,136</u>	<u>582,516</u>
Total	<u>\$5,088,916</u>	<u>\$5,386,663</u>	<u>\$5,886,478</u>	<u>\$6,082,524</u>

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

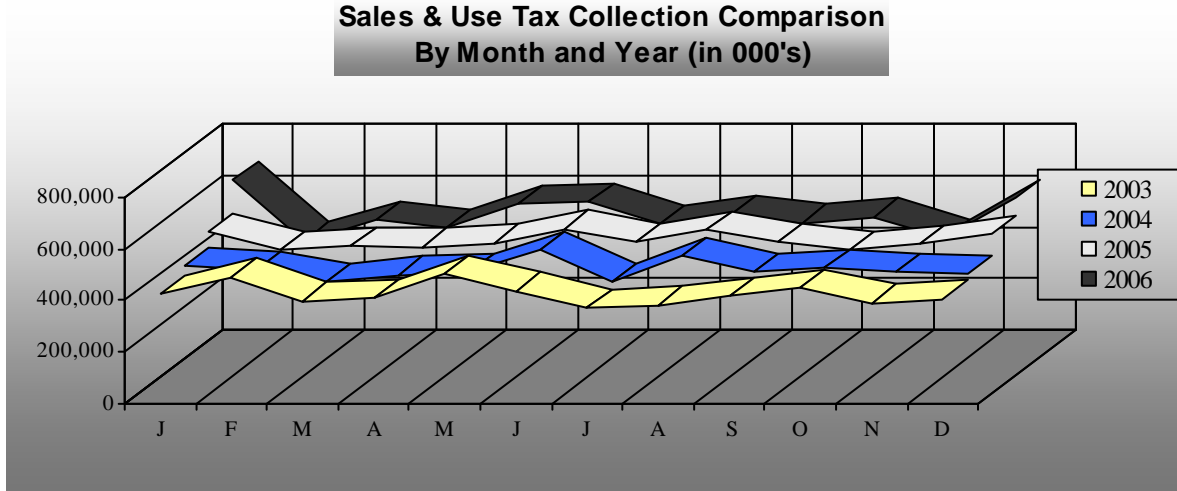


TABLE 3 - Growth Trend of Personal Income Tax by Calendar Year (in 000's)

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (in 000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
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
2004	3,776	165,421,204	122,448,097	6,712,680
2005	3,836	172,975,112	129,060,396	7,100,396

Annual Numerical Increase

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (in 000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
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
2004	87	11,650,011	10,419,546	607,836
2005	57	7,553,908	6,612,299	388,244

Annual Percentage Increase

CY of Earnings	Number of Returns (000's)	Adjusted Gross Income Reported (in 000's)	Taxable Net Income Reported (000's)	Tax Liability (000's)
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%
2004	2.35%	7.58%	9.30%	9.96%
2005	1.57%	4.57%	5.40%	5.78%

TABLE 4			
Motor Fuel and Motor Carrier Detailed Revenue Data for Fiscal Year 2007 (Unaudited and in 000's)			
MOTOR FUEL			
GROSS TAXABLE GALLONAGE BY PRODUCT			
Gasoline	5,016,695,269		
Diesel Fuel	1,744,579,705		
Special Fuel	16,491,614		
Aviation Gasoline	8,650,205		
Other: Propane (LPG)	<u>1,865,399</u>		
Total Motor Fuel Gallons		Gallons =	<u><u>6,788,282</u></u>
TAX REVENUES BY PRODUCT (Dollars)			
Gasoline	385,644		
Diesel Fuel	134,448		
Special Fuel	2,000		
Aviation Gasoline	83		
Other (Undistributed by Fuel Type)	(31,906)		
Penalties & Interest - Motor Fuel	442		
Sub-total Motor Fuel Collections			\$ 490,712
LESS - EXPENSE TO COLLECT			
Vendors Compensation		(6,602)	
LESS - REFUNDS (Retail Dealer and Agriculture)			
Motor Fuel Refunds (Agricultural & Retail Dealers)		(2,140)	
Distributor Refunds & Adjustments			
Sub-total Refunds		(2,140)	
Total Expenses and Refunds			(8,742)
MOTOR FUEL TAX REVENUE, MOTOR FUELS			
(Net of Commissions and Refunds)			\$ 481,970
PREPAID MOTOR FUEL STATE TAX			
PREPAID STATE TAX			
Prepaid State Tax (i)	<u>468,390</u>		\$ 468,390
MOTOR CARRIER			
SOURCE AND AMOUNT OF REVENUE (Dollars)			
Motor Carrier Mileage Tax	11,764		
IFTA Jurisdictional Distributions	(38,429)		
Sub-total Motor Carrier Collections & Distributions			(26,665)
MOTOR FUEL TRUCK REGISTRATION FEES			
Adjustments, Net (Citations)	(1)		
IFTA Registrations Fees	<u>206</u>		
Sub-total Motor Fuel Truck Registration Fees			<u>205</u>
TOTAL MOTOR CARRIER TAX & REGISTRATION FEES			
			\$ (26,460)
(i) The 2003 General Assembly, through House Bill 43 (Act 343) changed the method of collecting and remitting the three (3%) percent Second Motor Fuel Tax and the one (1%) percent 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 is collected at the time of sale by the licensed distributor.			
The new Prepaid State Tax rate for each fuel type is based on indexed retail sales price converted to a cent per gallon rate.			

TABLE 5 - Georgia Personal Income - 2005 Returns by Income Class

INCOME LEVEL	NUMBER OF RETURNS (000's)	% TOTAL RETURNS	NET 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	7	0.18%	17,723,362	13.73%	2,504	1,061,631	150,011	7
Over 500,000	11	0.28%	6,290,185	4.87%	590	374,754	35,178	12
Over 100,000	312	8.12%	39,477,344	30.59%	127	2,289,828	7,351	346
Over 50,000	647	16.87%	31,134,206	24.12%	48	1,710,975	2,645	606
Over 30,000	618	16.12%	14,996,704	11.62%	24	762,204	1,233	510
Over 25,000	234	6.09%	3,650,022	2.83%	16	169,462	725	213
Over 20,000	268	6.98%	3,182,737	2.47%	12	136,413	510	245
Over 15,000	296	7.70%	2,373,740	1.84%	8	88,772	300	260
Over 14,000	64	1.66%	359,205	0.28%	6	11,774	185	56
Over 13,000	63	1.64%	305,546	0.24%	5	9,532	152	54
Over 12,000	64	1.68%	259,253	0.20%	4	7,599	118	55
Over 11,000	72	1.87%	217,425	0.17%	3	5,974	83	67
Over 10,000	66	1.73%	176,859	0.14%	3	4,559	69	52
Over 9,000	65	1.70%	149,620	0.12%	2	3,486	53	44
Over 8,000	67	1.74%	111,146	0.09%	2	2,293	34	42
Over 7,000	76	1.97%	87,540	0.07%	1	1,577	21	44
Over 6,000	67	1.75%	55,114	0.04%	1	816	12	30
Over 5,000	68	1.78%	20,315	0.02%	0	202	3	26
Over 4,000	68	1.78%	344	0.00%	0	5	0	23
Over 3,000	68	1.78%	65	0.00%	0	1	0	20
Over 2,000	66	1.72%	55	0.00%	0	3	0	16
Over 1,000	61	1.59%	25	0.00%	0	1	0	11
To	510	13.29%	8,489,584	6.58%	17	458,963	900	272
Totals	3,836		129,060,396		3,373	7,100,824	1,851	3,011

TITLE OF FIELD	NUMBER	\$ AMOUNT (in 000's)
FED. AGI	3,781	284,291,265
ADJ TO FED	42	438,514
ADJ TO FED	616	-9,874,647 CR
GA. AGI	3,371	172,975,112
DEDUCTIONS	1,396	29,621,647
ITEMIZED	2,109	5,188,096
WITHHELD	3,282	6,642,731
CR FROM EST	180	1,334,615
LOW INCOME CR	1,018	24,595
TOTAL CREDIT	4,480	8,001,847
TP OVER 65	332	

FOR OTHER YEARS	NUMBER (in 000's)	\$ AMOUNT (in 000's)
TOTAL RETURNS	148	
TOTAL TAX	41	287,293
TOTAL WITHHELD	102	177,986
TOTAL PENALTY	11	959

	RESIDENT	NON-RESIDENT
JOINT	1,350	133
SEPARATE	70	11
SINGLE	1,373	87
HEAD OF HOUSEHOLD	784	28

TABLE 5
Revenue From Selective Excise Taxes and Business License Fees
Fiscal Year 2007

BEER	Beer Taxes	85,956
	Fines and Forfeitures	603
	Refunds	(3)
	Total	\$ 86,556
TOBACCO	Stamp Sales	242,805
	Fines and Forfeitures	150
	Refunds	(6)
	Total	\$ 242,950
LIQUOR	Liquor Taxes	48,385
	Fines and Forfeitures	58
	Refunds	(1)
	Pre-License Investigations	<u>289</u>
	Total	\$ 48,731
MOTOR FUELS (Table 4)		\$ 481,970
WINE	Wine Taxes	25,733
	Fines and Forfeitures	13
	Refunds	(2)
	Total	\$ 25,744
TOTAL SELECTIVE EXCISE TAXES		\$ 885,902
BUSINESS LICENSES FEES		
(Number of Licensees) (\$ Amounts in 000's)		
BEER DEALERS	License and Brand Registration (161)	1
	Wholesaler Licenses (74)	21
	Retailer Licenses (20,491)	397
	Special Permits (367)	<u>26</u>
	Total	\$ 444
CIGAR AND CIGARETTE DEALERS	Wholesaler, Manufacturer & Importer Licenses	11
	Manufacturer Representative Licenses	<u>0</u>
	Total	\$ 11
LIQUOR DEALERS	License and Brand Registration (324)	20
	Wholesaler Licenses & Permits (46)	47
	Retailer Licenses (7,317)	253
	Special Permits (214)	32
	Retail In-Room Service License Fees	<u>2</u>
	Total	\$ 354
WINE DEALERS	License and Brand Registration (1,317)	1
	Wholesaler Licenses & Permits (101)	31
	Retailer Licenses (11,855)	349
	Special Permits (260)	<u>14</u>
	Total	\$ 396
COIN-OPERATED AMUSEMENT MACHINES	Annual Licenses and Permit Fees	1,855
	Refunds (-)	<u>0</u>
	Total	\$ 1,855
COMMERCIAL BUS LICENSES	Licenses	39,733
	Refunds (-)	<u>(9,870)</u>
	Total	\$ 29,863
TOTAL, BUSINESS LICENSE FEES		\$ 32,923

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 2005	FY 2006	FY 2007	% Chg 06 - 07
\$5,281,929	\$5,745,409	\$5,948,545	3.5%

Growth in Distribution of One (1%) Local Option Sales Tax Paid to Counties
(in 000's)

FY 2005	FY 2006	FY 2007	% Chg 06 - 07
\$1,433,330	\$1,606,221	\$1,698,403	5.7%

TABLE 8
Electronic Filing Results for Fiscal Year 2007 (in 000's)

RETURN TYPE	TAXES DUE	REFUND	TOTAL
Paper Returns	449	816	1,265
2D Barcode	163	306	469
Total Scanned Returns	<u>612</u>	<u>1,122</u>	<u>1,734</u>
Electronic Filing	361	2,118	2,479
Total Electronic Returns	<u>361</u>	<u>2,118</u>	<u>2,479</u>
Total All Returns	<u>973</u>	<u>3,240</u>	<u>4,213</u>

TABLE 9 Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities, Selected Years: Fiscal Year 1910 thru 2006

Net Taxable Values (in 000's)							
FY	State Rate (Per \$1000 value)	Grand Total			Public Utilities		
		Grand Total	10 Yr Growth Rate	20 Yr Growth Rate	Public Utilities	10 Yr Growth Rate	20 Yr Growth Rate
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%
2005	0.25	291,219,580	7%	45%	11,549,924	2%	12%
2006	0.25	318,095,398	9%	17%	12,135,793	5%	7%

General Property (net of exemptions) (in 000's)

General Property (net of exemptions) (in 000's)								
FY	Total	10 Yr Growth Rate	20 Yr Growth Rate	Real Property	10 Yr Growth Rate	20 Yr Growth Rate	Personal Property	10 Yr Growth Rate
1910	642,551	66%		389,394	64%		253,156	69%
1920	1,181,476	84%	205%	714,151	83%	201%	467,322	85%
1930	1,087,229	-8%	69%	776,073	9%	99%	311,155	-33%
1940	752,466	-31%	-36%	500,610	-35%	-30%	251,857	-19%
1950	1,240,174	65%	14%	669,405	34%	-14%	570,769	127%
1960	2,608,171	110%	247%	1,560,867	133%	212%	1,047,301	83%
1970	7,991,398	206%	544%	6,945,928	345%	938%	1,045,457	0%
1980	35,334,601	342%	1255%	25,323,247	265%	1522%	10,011,336	858%
1990	96,201,335	172%	1104%	71,614,692	183%	931%	24,586,632	146%
2000	190,937,287	98%	440%	146,053,491	104%	477%	44,883,790	83%
2004	260,876,732	37%	171%	217,607,321	49%	204%	43,269,408	-4%
2005	279,669,656	7%	46%	236,646,531	9%	62%	43,023,125	-1%
2006	305,959,605	10%	17%	251,602,699	11%	21%	54,356,906	-1%

TABLE 10
Summary of Net Property Tax Collections by Category,
Fiscal Year 2007

(State Taxes Only, Net of Refunds and Commissions in 000's)

PROPERTY TAX CATEGORY	DOLLARS
General Property (Real and Tangible Personal)	\$75,170
Public Utilities, Ad Valorem Tax -- Railroad Companies	52
Intangible Recording Fees	(1,821)
Interest and Other Property Tax Revenue	267
Public Service Commission (Utility Fees)	1,048
Total	74,716

NOTE: In previous Statistical reports, the above years represented distribution by Digest year, which was the prior calendar year.

TABLE 11
Values of General Property, Public Utilities Dollars by Class of Property
Fiscal Years 2006 and 2007

CLASS OF PROPERTY	FAIR MARKET VALUES		NET CHANGE FISCAL YEAR 2006 to 2007
	Fiscal Year 2006 (000's)	Fiscal Year 2007 (000's)	
General Property			
Real Estate	604,168,858	672,012,711	67,843,853
Motor Vehicles	52,602,433	51,793,246	(809,187)
Other Personal Tangible Property	90,187,088	93,390,207	3,203,119
Total, Gross Value	<u>746,958,379</u>	<u>817,196,164</u>	<u>70,237,785</u>
Exemptions, Homestead, Agriculture and Freeport	47,784,238	52,297,151	4,512,913
Total Net Taxable General Property	<u>699,174,141</u>	<u>764,899,013</u>	<u>65,724,872</u>
Public Utilities - Gross (1) Market Value			
Railroads	2,131,241	2,109,463	(21,778)
Telephones	6,931,501	6,054,613	(876,888)
Electric	18,469,029	19,257,801	788,772
Gas	1,335,712	1,336,950	1,238
Pipeline	821,463	877,890	56,427
Flight Equipment	<u>1,841,534</u>	<u>1,929,916</u>	<u>88,382</u>
Total Taxable Public Utilities	31,530,479	31,566,635	36,153
Grand Total Taxable Value	<u><u>730,704,621</u></u>	<u><u>796,465,646</u></u>	<u><u>65,761,025</u></u>

TABLE 11A
Homestead Taxpayer Relief Grant Distribution ("HTRG")
by Fiscal Year (in 000's)

Year	Payment to Counties
2000	\$75,575
2001	157,823
2002	243,710
2003	374,212
2004	392,394
2005	412,826
2006	419,364
2007	424,625
	<u><u>\$2,500,529</u></u>

NOTE: In previous statistical reports, the above years represented distribution by Digest year, which was the prior calendar year

TABLE 12
Calendar Year 2005 Personal Income Tax Data by County of Residence

COUNTY	2005 RESIDENT POPULATION 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 (000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Appling	17,892	6,589	37	208,310	31,615	132,983	6,941	1,053	203
Atkinson	7,965	2,740	34	72,785	26,564	44,429	2,217	809	223
Bacon	10,418	3,788	36	116,564	30,772	75,397	3,909	1,032	214
Baker	4,137	1,263	31	37,140	29,406	24,601	1,278	1,012	210
Baldwin	45,314	16,204	36	545,354	33,656	351,091	18,417	1,137	186
Banks	16,101	6,737	42	239,515	35,552	157,720	8,335	1,237	446
Barrow	59,920	23,975	40	973,934	40,623	653,354	34,973	1,459	428
Bartow	89,049	35,992	40	1,488,844	41,366	991,066	53,190	1,478	331
Ben Hill	17,369	6,537	38	207,748	31,780	140,517	7,375	1,128	187
Berrien	16,735	6,158	37	196,642	31,933	133,631	7,016	1,139	216
Bibb	154,381	58,371	38	2,115,388	36,240	1,448,167	78,004	1,336	141
Bleckley	12,210	4,529	37	159,849	35,294	109,101	5,808	1,282	199
Brantley	15,474	5,622	36	178,497	31,750	118,338	6,166	1,097	318
Brooks	16,269	5,731	35	162,463	28,348	107,179	5,536	966	250
Bryan	28,575	10,916	38	530,924	48,637	379,674	20,848	1,910	498
Bulloch	62,011	20,730	33	776,353	37,451	529,037	28,495	1,375	312
Burke	23,154	8,703	38	260,674	29,952	166,817	8,611	989	209
Butts	22,837	8,610	38	319,775	37,140	204,653	10,844	1,259	305
Calhoun	6,025	1,935	32	56,067	28,975	35,782	1,843	952	177
Camden	45,751	15,131	33	530,945	35,090	370,548	19,666	1,300	385
Candler	10,352	3,678	36	117,113	31,842	75,537	3,977	1,081	265
Carroll	104,386	39,526	38	1,622,027	41,037	1,132,488	61,251	1,550	282
Catoosa	60,736	22,036	36	846,788	38,427	594,287	31,803	1,443	306
Charlton	10,714	3,086	29	99,522	32,250	66,739	3,495	1,132	234
Chatham	238,039	96,641	41	4,393,840	45,466	3,163,320	174,165	1,802	233
Chattahoochee	12,406	1,335	11	27,934	20,925	18,559	911	682	163
Chattooga	26,499	9,630	36	284,605	29,554	190,881	9,837	1,021	179
Cherokee	184,360	77,774	42	4,553,753	58,551	3,246,447	180,513	2,321	572
Clarke	111,661	38,420	34	1,537,261	40,012	1,096,266	59,616	1,552	227
Clay	3,232	1,072	33	28,865	26,927	18,531	949	885	209
Clayton	266,614	98,761	37	3,088,773	31,275	1,815,922	92,701	939	179
Clinch	6,992	2,320	33	72,245	31,140	46,794	2,431	1,048	199
Cobb	663,528	269,131	41	16,281,819	60,498	12,089,806	678,748	2,522	288
Coffee	39,588	13,778	35	462,804	33,590	307,854	16,266	1,181	254
Colquitt	43,886	15,669	36	499,148	31,856	333,762	17,543	1,120	216
Columbia	103,490	42,529	41	2,327,925	54,737	1,708,068	94,831	2,230	410
Cook	16,311	5,990	37	186,114	31,071	121,889	6,326	1,056	223
Coweta	109,769	40,554	37	1,627,853	40,140	1,099,403	58,894	1,452	340
Crawford	12,837	4,577	36	153,644	33,569	98,396	5,140	1,123	324
Crisp	21,884	8,178	37	259,110	31,684	169,450	8,939	1,093	212
Dade	16,129	5,464	34	189,704	34,719	133,865	7,097	1,299	290
Dawson	19,825	7,930	40	412,560	52,025	292,239	16,157	2,037	559
Decatur	28,412	10,177	36	329,500	32,377	215,458	11,358	1,116	218
DeKalb	713,679	272,244	38	13,244,876	48,651	9,402,178	518,804	1,906	218
Dodge	19,521	7,026	36	215,005	30,601	142,847	7,462	1,062	210
Dooly	11,703	4,381	37	122,596	27,984	76,898	3,940	899	217
Dougherty	94,998	35,747	38	1,255,880	35,132	825,496	44,047	1,232	159
Douglas	112,914	47,018	42	2,019,735	42,957	1,346,023	72,514	1,542	291

COUNTY	2005 RESIDENT POPULATION 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 (000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Early	12,068	4,220	35	132,316	31,354	88,413	4,653	1,103	180
Echols	4,207	1,044	25	31,088	29,778	20,388	1,056	1,012	369
Effingham	46,842	18,248	39	802,702	43,988	553,693	29,908	1,639	474
Elbert	20,741	8,166	39	260,450	31,894	173,595	9,098	1,114	192
Emanuel	22,186	8,428	38	234,501	27,824	143,187	7,339	871	194
Evans	11,354	4,159	37	136,802	32,893	91,386	4,833	1,162	249
Fannin	21,812	8,494	39	299,387	35,247	202,536	10,873	1,280	322
Fayette	104,186	40,557	39	2,755,915	67,952	2,009,616	113,595	2,801	378
Floyd	94,362	36,586	39	1,477,972	40,397	1,028,292	55,776	1,525	203
Forsyth	140,804	52,766	37	4,187,493	79,360	3,128,869	177,660	3,367	1,073
Franklin	21,560	9,063	42	289,772	31,973	193,693	10,254	1,131	237
Fulton	934,242	327,696	35	25,587,478	78,083	20,114,711	1,153,377	3,520	297
Gilmer	27,349	10,121	37	382,478	37,791	259,312	13,932	1,377	400
Glascocok	2,670	974	36	31,646	32,491	20,603	1,073	1,101	194
Glynn	71,639	30,420	42	1,567,128	51,516	1,148,114	63,930	2,102	279
Gordon	50,227	20,224	40	752,456	37,206	510,056	27,095	1,340	253
Grady	24,508	8,311	34	277,427	33,381	188,913	10,002	1,203	248
Greene	15,570	6,229	40	353,911	56,817	259,390	14,558	2,337	437
Gwinnett	726,790	286,410	39	15,620,795	54,540	10,907,183	603,274	2,106	395
Habersham	39,621	15,111	38	580,824	38,437	393,459	21,091	1,396	266
Hall	166,302	67,511	41	3,342,965	49,517	2,323,657	127,626	1,890	366
Hancock	9,713	3,278	34	90,192	27,514	52,460	2,606	795	197
Haralson	28,335	10,619	37	377,372	35,537	253,037	13,460	1,268	244
Harris	27,697	11,288	41	587,752	52,069	409,804	22,562	1,999	437
Hart	23,953	9,619	40	320,299	33,299	216,548	11,489	1,194	241
Heard	11,336	3,910	34	132,736	33,948	85,388	4,448	1,138	842
Henry	168,204	70,732	42	3,380,602	47,795	2,223,451	120,642	1,706	602
Houston	125,576	50,568	40	2,053,614	40,611	1,443,689	77,856	1,540	264
Irwin	10,227	3,582	35	116,309	32,470	78,349	4,122	1,151	255
Jackson	52,357	21,256	41	914,711	43,033	619,833	33,484	1,575	423
Jasper	13,144	5,367	41	206,699	38,513	133,155	7,076	1,318	353
Jeff Davis	13,082	5,275	40	162,327	30,773	103,938	5,395	1,023	193
Jefferson	16,783	6,842	41	195,620	28,591	119,420	6,082	889	175
Jenkins	8,715	2,991	34	83,891	28,048	52,673	2,687	898	187
Johnson	9,522	2,902	30	82,324	28,368	51,092	2,604	897	169
Jones	26,744	10,830	40	459,666	42,444	312,183	16,831	1,554	324
Lamar	16,605	6,585	40	220,963	33,555	142,703	7,492	1,138	245
Lanier	7,521	2,554	34	72,682	28,458	46,482	2,391	936	248
Laurens	46,939	18,893	40	652,302	34,526	431,300	22,853	1,210	223
Lee	31,137	10,748	35	512,272	47,662	354,604	19,284	1,794	478
Liberty	60,688	16,386	27	501,071	30,579	322,029	16,725	1,021	355
Lincoln	8,283	3,178	38	108,221	34,053	73,187	3,896	1,226	237
Long	11,122	2,872	26	82,741	28,810	51,568	2,633	917	361
Lowndes	96,756	35,673	37	1,327,044	37,200	921,485	49,581	1,390	257
Lumpkin	24,529	9,622	39	380,684	39,564	260,611	14,025	1,458	439
Macon	13,725	3,853	28	106,254	27,577	65,737	3,325	863	142
Madison	27,442	10,623	39	368,419	34,681	246,093	13,003	1,224	245
Marion	7,222	2,418	33	76,883	31,796	49,803	2,587	1,070	254

COUNTY	2005 RESIDENT POPULATION 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 (000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
McDuffie	21,680	8,658	40	287,115	33,162	184,527	9,671	1,117	208
McIntosh	11,000	4,237	39	143,323	33,827	93,147	4,929	1,163	282
Meriwether	22,754	8,608	38	277,116	32,193	175,528	9,156	1,064	204
Miller	6,161	2,149	35	69,572	32,374	46,242	2,439	1,135	181
Mitchell	23,710	8,258	35	234,927	28,448	148,636	7,596	920	204
Monroe	23,734	9,913	42	541,425	54,618	392,856	21,879	2,207	438
Montgomery	8,938	2,905	33	90,432	31,130	57,870	3,002	1,033	233
Morgan	17,524	7,236	41	361,964	50,023	254,044	14,034	1,940	377
Murray	40,814	14,158	35	480,072	33,908	321,604	16,712	1,180	248
Muscogee	185,799	70,590	38	2,883,371	40,847	2,022,236	110,212	1,561	215
Newton	86,529	34,493	40	1,435,689	41,623	931,608	49,885	1,446	406
Oconee	29,760	12,284	41	818,480	66,630	606,559	34,150	2,780	547
Oglethorpe	13,601	5,266	39	192,327	36,523	130,096	6,898	1,310	315
Paulding	112,566	46,445	41	2,169,623	46,714	1,463,699	79,124	1,704	699
Peach	24,481	9,789	40	350,954	35,852	230,567	12,239	1,250	219
Pickens	28,440	11,711	41	583,187	49,798	411,876	22,680	1,937	404
Pierce	17,120	6,497	38	230,745	35,516	155,615	8,281	1,275	296
Pike	16,073	6,689	42	279,810	41,831	182,835	9,815	1,467	372
Polk	40,436	15,324	38	497,482	32,464	330,809	17,338	1,131	194
Pulaski	9,757	3,415	35	118,438	34,682	78,937	4,190	1,227	209
Putnam	19,703	8,205	42	362,188	44,142	252,983	13,824	1,685	375
Quitman	2,461	741	30	20,898	28,203	13,896	721	973	294
Rabun	16,265	6,307	39	254,827	40,404	175,386	9,534	1,512	333
Randolph	7,282	2,556	35	69,476	27,182	44,185	2,264	886	170
Richmond	194,135	72,855	38	2,438,130	33,466	1,635,321	86,797	1,191	163
Rockdale	78,398	31,099	40	1,372,394	44,130	912,316	49,408	1,589	246
Schley	4,101	1,477	36	55,581	37,631	39,041	2,087	1,413	262
Screven	15,288	5,705	37	164,131	28,770	103,334	5,316	932	189
Seminole	9,191	3,386	37	106,698	31,512	69,000	3,636	1,074	203
Spalding	61,262	24,611	40	848,557	34,479	544,903	28,792	1,170	190
Stephens	25,044	9,855	39	319,530	32,423	216,905	11,495	1,166	177
Stewart	4,878	1,587	33	41,753	26,309	26,736	1,359	856	150
Sumter	32,507	11,407	35	388,849	34,089	258,321	13,679	1,199	191
Talbot	6,639	2,572	39	81,455	31,670	50,512	2,620	1,019	224
Taliaferro	1,835	665	36	16,188	24,342	9,711	485	730	157
Tattnall	23,181	6,888	30	211,441	30,697	137,242	7,148	1,038	216
Taylor	8,826	3,189	36	98,855	30,999	63,201	3,298	1,034	199
Telfair	13,341	4,073	31	109,392	26,858	66,865	3,401	835	162
Terrell	10,684	3,724	35	126,912	34,080	84,191	4,462	1,198	200
Thomas	44,643	16,989	38	717,528	42,235	515,024	28,126	1,656	243
Tift	40,731	15,445	38	541,387	35,053	357,211	18,964	1,228	217
Toombs	27,169	9,895	36	328,715	33,220	214,688	11,358	1,148	198
Towns	10,281	4,125	40	164,585	39,899	118,047	6,461	1,566	419
Treutlen	6,734	2,239	33	61,959	27,673	37,853	1,926	860	200
Troup	62,632	24,186	39	935,506	38,680	630,282	33,809	1,398	206
Turner	9,436	3,538	37	97,973	27,692	60,676	3,122	883	195
Twiggs	10,273	3,801	37	115,883	30,487	74,731	3,850	1,013	216
Union	20,079	7,565	38	298,476	39,455	209,811	11,437	1,512	452

TABLE 12
Calendar Year 2005 Personal Income Tax Data by County of Residence

COUNTY	2005 RESIDENT POPULATION 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 (000's)	AVERAGE PER RETURN (Actual \$)		TOTAL (in 000's)	AVERAGE PER RETURN (Actual \$)	
Upson	27,660	10,533	38	334,365	31,745	222,477	11,654	1,106	175
Walker	63,812	24,106	38	810,602	33,627	561,580	29,658	1,230	196
Walton	75,670	30,076	40	1,421,293	47,257	963,073	52,472	1,745	477
Ware	35,353	13,290	38	420,377	31,631	282,447	14,922	1,123	168
Warren	6,067	2,386	39	69,999	29,337	42,936	2,195	920	203
Washington	19,998	7,617	38	298,783	39,226	204,565	11,031	1,448	220
Wayne	28,536	9,789	34	332,949	34,013	217,178	11,477	1,172	226
Webster	2,254	880	39	26,635	30,267	17,729	921	1,047	225
Wheeler	6,703	1,709	25	47,302	27,678	28,344	1,434	839	191
White	24,024	9,462	39	355,856	37,609	236,763	12,692	1,341	382
Whitfield	91,099	36,955	41	1,688,550	45,692	1,188,023	64,624	1,749	225
Wilcox	8,629	2,448	28	72,357	29,558	47,563	2,463	1,006	183
Wilkes	10,480	4,045	39	207,119	51,204	163,096	9,132	2,258	259
Wilkinson	10,094	4,050	40	126,498	31,234	80,188	4,143	1,023	155
Worth	21,849	8,204	38	269,111	32,802	176,204	9,234	1,126	239
Other		350,665		5,980,068	40,474	10,603,371	579,935	2,755	464
TOTAL	9,132,553	3,835,660	42	172,975,109	5,852,162	129,060,376	7,100,925	214,344	288

NOTE: The total AGI Growth Index is based on 1987 AGI.

COUNTY	ASSESSED VALUE (\$1,000'S) (1)		NET PUBLIC UTILITY	COUNTY 1% TAX DISTRIBUTION (\$1,000'S)			
	GENERAL PROPERTY			LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Appling	297,615	278,151	329,363	3,409	3,413	3,409	10,231
Atkinson	138,247	117,310	5,704	667	676	676	2,019
Bacon	199,586	187,697	11,181	1,282	1,314	1,312	3,908
Baker	121,469	112,913	5,794	258	255	257	770
Baldwin	1,033,826	974,982	57,221	6,895	6,866	6,891	20,652
Banks	648,855	517,369	18,592	3,303	3,267	3,312	9,882
Barrow	1,921,840	1,704,666	44,332	9,506	9,280	9,240	28,026
Bartow	2,819,996	2,685,032	208,344	21,724	21,690	21,594	65,008
Ben Hill	376,052	333,731	15,722	2,525	2,548	2,512	7,585
Berrien	393,452	293,292	13,941	1,724	1,722	1,721	5,167
Bibb	3,955,352	3,743,284	116,646	32,090	31,066	24,985	88,141
Bleckley	221,398	206,638	9,177	1,089	778	1,086	2,953
Brantley	287,467	267,152	19,624	1,371	1,336	1,414	4,121
Brooks	400,056	336,224	14,061	1,238	1,262	1,251	3,751
Bryan	1,090,664	1,062,867	22,669	4,056	4,056	4,186	12,298
Bulloch	1,523,371	1,348,807	42,845	10,413	10,378	10,398	31,189
Burke	524,956	438,355	1,155,328	3,328	3,309	-	6,637
Butts	702,458	586,297	39,076	4,812	4,811	4,787	14,410
Calhoun	98,095	91,289	7,399	449	450	449	1,348
Camden	1,221,234	1,193,122	38,931	8,781	8,768	57	17,606
Candler	218,427	194,354	9,011	1,436	1,416	1,413	4,265
Carroll	2,695,480	2,497,770	91,992	16,780	16,775	16,722	50,277
Catoosa	1,601,787	1,488,873	37,519	9,564	9,583	9,560	28,707
Charlton	240,298	219,940	20,997	1,142	1,135	1,123	3,400
Chatham	11,581,547	10,821,590	235,587	64,060	63,944	1	128,005
Chattahoochee	52,135	49,638	4,515	461	444	453	1,358
Chattooga	576,391	526,414	17,669	2,619	2,628	2,610	7,857
Cherokee	7,592,199	7,227,600	132,572	-	31,674	31,530	63,204
Clarke	3,373,049	3,221,180	71,315	20,221	20,225	20,203	60,649
Clay	96,177	82,971	6,468	356	358	359	1,073
Clayton	7,749,763	7,401,862	903,746	55,251	55,235	55,306	165,792
Clinch	151,628	137,664	14,382	763	774	770	2,307
Cobb	29,795,709	28,102,924	490,700	-	108,539	138,959	247,498
Coffee	885,786	746,104	27,689	5,990	5,910	5,920	17,820
Colquitt	730,391	680,687	30,875	5,821	5,833	5,822	17,476
Columbia	3,542,744	3,343,599	54,301	16,111	16,068	16,055	48,234
Cook	410,650	318,727	13,954	2,083	2,088	2,098	6,269
Coweta	3,827,367	3,631,700	164,236	20,099	20,102	20,053	60,254
Crawford	234,486	217,782	13,148	661	668	669	1,998
Crisp	556,808	491,679	7,192	4,615	4,616	4,622	13,853
Dade	452,351	418,410	15,422	2,575	2,567	2,571	7,713
Dawson	1,295,324	1,186,364	19,417	5,872	5,858	5,840	17,570
Decatur	748,673	656,838	31,138	4,982	4,984	4,997	14,963
DeKalb	25,041,044	24,383,692	477,637	101,043	-	108,595	209,638
Dodge	421,405	354,053	20,113	2,125	2,124	2,126	6,375
Dooly	269,017	227,027	12,670	1,528	1,527	1,520	4,575
Dougherty	1,998,896	1,820,595	59,597	18,202	18,202	17,860	54,264
Douglas	3,990,619	3,764,996	97,473	25,385	25,278	25,274	75,937
Early	302,304	274,352	19,335	2,019	2,019	2,019	6,057
Echols	110,531	103,060	4,710	157	155	155	467
Effingham	1,280,022	1,203,375	126,664	8,288	8,294	8,409	24,991

TABLE 13 - Selected Tax Statistics and Estimates by County. Calendar Year 2006							
COUNTY	ASSESSED VALUE (\$1,000'S) (1)			COUNTY 1% TAX DISTRIBUTION (\$1,000'S)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Elbert	532,690	465,215	23,241	2,259	2,258	2,256	6,773
Emanuel	474,871	398,723	18,048	2,751	2,769	2,768	8,288
Evans	229,461	213,896	6,104	1,389	1,381	1,395	4,165
Fannin	925,923	855,716	18,412	4,329	4,315	4,294	12,938
Fayette	5,124,228	4,938,484	64,713	21,347	20,785	-	42,132
Floyd	2,637,851	2,446,218	361,006	16,608	804	16,524	33,936
Forsyth	8,337,553	7,895,766	92,168	31,977	31,933	31,742	95,652
Franklin	865,386	643,564	21,245	3,897	3,880	3,890	11,667
Fulton	47,494,227	45,751,370	1,091,205	236,674	118,192	236,195	591,061
Gilmer	1,299,098	1,126,097	26,953	5,065	5,026	5,003	15,094
Glascocock	62,710	59,389	3,580	219	220	223	662
Glynn	4,838,644	4,648,977	74,841	21,397	21,394	-	42,791
Gordon	1,552,243	1,415,403	34,565	9,384	9,353	9,347	28,084
Grady	698,199	561,889	15,877	2,845	2,828	2,845	8,518
Greene	1,516,926	1,415,115	24,717	3,493	3,509	3,514	10,516
Gwinnett	29,991,864	28,567,101	441,877	-	155,272	155,097	310,369
Habersham	1,299,112	1,154,889	49,839	6,411	6,365	6,373	19,149
Hall	5,782,433	5,339,981	111,856	29,568	29,500	29,493	88,561
Hancock	276,194	246,800	35,879	508	505	382	1,395
Haralson	695,356	621,722	35,261	4,209	4,203	4,247	12,659
Harris	918,963	880,824	74,419	2,657	2,653	2,651	7,961
Hart	1,064,840	946,990	29,541	3,216	3,217	3,208	9,641
Heard	299,466	254,540	119,228	5,718	5,713	5,708	17,139
Henry	6,690,425	6,140,062	100,127	30,310	30,195	30,157	90,662
Houston	3,336,990	3,120,112	79,474	20,889	20,820	20,845	62,554
Irwin	209,489	176,366	14,420	659	655	657	1,971
Jackson	1,999,523	1,780,560	53,826	9,830	9,675	9,762	29,267
Jasper	560,715	404,241	25,291	1,135	879	1,130	3,144
Jeff Davis	264,072	245,183	12,885	2,009	2,005	2,003	6,017
Jefferson	461,699	375,285	24,927	2,196	2,188	2,182	6,566
Jenkins	150,928	138,902	13,384	756	751	754	2,261
Johnson	166,541	132,109	6,540	627	633	624	1,884
Jones	591,589	550,131	44,955	2,498	2,500	2,490	7,488
Lamar	444,003	391,313	17,294	1,597	1,596	1,594	4,787
Lanier	102,669	97,659	6,624	582	563	574	1,719
Laurens	1,275,750	1,104,158	39,698	8,686	8,570	8,685	25,941
Lee	820,081	745,155	17,002	3,502	3,508	3,499	10,509
Liberty	984,207	922,734	45,444	7,901	7,892	8,122	23,915
Lincoln	293,024	257,238	5,873	870	863	867	2,600
Long	132,801	125,732	9,166	450	450	470	1,370
Lowndes	2,553,484	2,402,212	71,971	22,685	22,711	22,654	68,050
Lumpkin	1,047,404	913,330	21,026	3,478	3,455	3,448	10,381
Macon	333,344	284,494	19,905	1,301	1,305	1,309	3,915
Madison	646,575	575,923	44,091	2,088	2,077	2,079	6,244
Marion	208,798	184,462	8,791	486	479	484	1,449
McDuffie	532,923	480,992	17,412	3,577	3,570	3,585	10,732
McIntosh	437,297	419,581	14,589	1,675	1,675	1,685	5,035
Meriwether	597,612	465,970	20,618	1,824	1,812	1,822	5,458
Miller	170,211	143,400	5,561	637	640	581	1,858
Mitchell	585,122	465,766	26,358	2,695	2,685	2,607	7,987
Monroe	746,250	691,025	1,272,648	4,197	4,194	4,216	12,607
Montgomery	163,921	145,882	8,007	672	670	669	2,011
Morgan	941,850	708,663	20,007	3,762	3,739	3,742	11,243
Murray	951,165	917,641	28,022	4,593	4,540	4,549	13,682

COUNTY	ASSESSED VALUE (\$1,000'S) (1)			COUNTY 1% TAX DISTRIBUTION (\$1,000'S)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Muscogee	4,419,598	4,157,858	108,440	35,615	35,588	35,510	106,713
Newton	2,841,136	2,559,588	51,325	10,996	10,972	10,918	32,886
Oconee	1,515,542	1,311,277	24,505	5,519	5,488	5,470	16,477
Oglethorpe	501,824	413,251	11,481	832	834	822	2,488
Paulding	3,812,241	3,584,299	63,713	15,323	15,136	15,003	45,462
Peach	553,100	511,454	15,257	3,710	3,705	2,973	10,388
Pickens	1,267,625	1,212,302	29,800	4,469	4,428	4,392	13,289
Pierce	364,530	333,214	15,548	1,946	1,947	1,964	5,857
Pike	527,903	443,260	9,510	1,225	55	1,225	2,505
Polk	909,017	827,458	87,361	4,905	4,893	3,975	13,773
Pulaski	238,694	218,997	7,258	1,025	1,025	1,014	3,064
Putnam	1,308,573	1,213,921	117,074	5,201	5,188	5,195	15,584
Quitman	84,009	71,110	2,327	264	268	264	796
Rabun	1,038,358	994,381	312,263	3,394	3,386	3,385	10,165
Randolph	212,631	174,379	8,673	900	897	285	2,082
Richmond	4,454,740	4,153,962	131,172	36,950	28,373	36,766	102,089
Rockdale	2,739,481	2,643,488	59,023	16,086	17,313	17,471	50,870
Schley	86,801	76,567	3,373	348	351	347	1,046
Screven	427,997	376,663	19,006	1,337	1,340	1,348	4,025
Seminole	243,684	206,027	9,621	1,078	1,079	1,077	3,234
Spalding	1,541,578	1,390,630	29,564	9,497	5,240	9,450	24,187
Stephens	743,628	666,023	28,708	3,651	3,642	3,646	10,939
Stewart	135,238	125,622	7,062	398	397	395	1,190
Sumter	754,193	656,063	31,341	4,188	4,172	4,178	12,538
Talbot	255,614	208,324	16,557	609	608	608	1,825
Taliaferro	81,518	66,154	3,367	121	119	119	359
Tattnall	331,244	295,272	18,524	1,729	1,726	1,740	5,195
Taylor	191,342	165,727	13,630	919	920	922	2,761
Telfair	312,284	254,996	12,108	1,207	1,204	1,194	3,605
Terrell	251,053	192,510	10,370	933	922	915	2,770
Thomas	1,162,463	1,057,242	22,996	7,706	102	7,645	15,453
Tift	1,107,609	903,931	34,251	9,099	9,088	9,078	27,265
Toombs	557,139	502,564	25,375	4,707	4,709	4,657	14,073
Towns	824,509	760,780	10,178	2,252	2,282	2,257	6,791
Treutlen	136,521	112,727	6,003	451	453	450	1,354
Troup	1,885,999	1,687,787	44,204	10,258	10,256	10,182	30,696
Turner	207,901	160,915	10,955	937	936	940	2,813
Twiggs	203,970	184,408	16,053	877	750	877	2,504
Union	1,316,030	1,192,259	14,375	3,769	3,768	3,748	11,285
Upson	682,690	601,656	25,399	3,448	3,407	1,284	8,139
Walker	1,411,266	1,312,704	31,682	5,876	5,875	5,860	17,611
Walton	2,770,027	2,558,417	64,936	10,465	10,412	10,392	31,269
Ware	599,919	564,693	52,207	6,782	6,774	6,792	20,348
Warren	180,934	152,170	11,692	560	556	562	1,678
Washington	650,388	587,590	38,337	3,871	3,875	1,111	8,857
Wayne	581,230	540,024	29,277	4,219	4,217	12	8,448
Webster	56,748	51,611	3,713	163	168	166	497
Wheeler	138,783	118,642	6,953	421	411	237	1,069
White	960,355	872,337	23,781	3,331	3,314	3,314	9,959
Whitfield	3,167,102	3,102,141	68,648	19,978	9,594	19,839	49,411
Wilcox	149,061	129,701	8,702	467	465	464	1,396
Wilkes	392,371	318,883	10,303	1,190	1,183	1,176	3,549

TABLE 13 - Selected Tax Statistics and Estimated by County Calendar Year 2006							
COUNTY	ASSESSED VALUE (\$1,000'S) (1)			COUNTY 1% TAX DISTRIBUTION (\$1,000'S)			
	GENERAL PROPERTY		NET PUBLIC UTILITY	LOST	SPLOST	ELOST	TOTAL
	GROSS	NET					
Wilkinson	340,724	318,135	19,018	2,003	2,008	1,999	6,010
Worth	492,477	394,135	17,285	1,642	1,644	1,641	4,927
STATE TOTAL	<u>327,239,089</u>	<u>306,320,229</u>	<u>12,132,789</u>	<u>1,687,969</u>	<u>1,091,616</u>	<u>1,524,986</u>	<u>4,304,571</u>

(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) \$101,043 in DeKalb HOST located in LOST Column.

(3) \$118,192 in OTHER LOST for Fulton (Municipal Option ST; MOST) is located in SPLOST Column.

(4) \$16,086 in HOST for Rockdale County located in LOST Column.

(5) \$2,282 in 2nd LOST for Towns County is located in SPLOST column.

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

COUNTY	2005 Population Estimates	Master Economic Rank	2006 County 1% Tax Distribution		2005 Adjusted Gross Income ("AGI") Reported (GA Returns)		2006 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			Thousand Dollars	RANK	Thousand Dollars	RANK	Thousand Dollars	RANK	1% ST Distribution	Income Reported	Net Digest
Fulton	934,242	1	236,674	1	25,587,478	1	46,842,575	1	253	27,388	50,140
Gwinnett	726,790	2	155,272	2	15,620,795	3	29,008,978	2	214	21,493	39,914
DeKalb	713,679	4	101,043	4	13,244,876	4	24,861,329	4	142	18,559	34,835
Cobb	663,528	3	138,959	3	16,281,819	2	28,593,624	3	209	24,538	43,093
Clayton	266,614	6	55,251	6	3,088,773	10	8,305,608	6	207	11,585	31,152
Chatham	238,039	5	64,060	5	4,393,840	6	11,057,177	5	269	18,458	46,451
Richmond	194,135	12	36,950	7	2,438,130	13	4,285,134	13	190	12,559	22,073
Muscookee	185,799	11	35,615	8	2,883,371	11	4,266,298	14	192	15,519	22,962
Cherokee	184,360	7	31,674	11	4,553,753	5	7,360,172	8	172	24,700	39,923
Henry	168,204	9	30,310	12	3,380,602	8	6,240,189	9	180	20,098	37,099
Hall	166,302	10	29,568	13	3,342,965	9	5,451,837	10	178	20,102	32,783
Bibb	154,381	13	32,090	9	2,115,388	16	3,859,930	16	208	13,702	25,003
Forsyth	140,804	8	31,977	10	4,187,493	7	7,987,934	7	227	29,740	56,731
Houston	125,576	17	20,889	19	2,053,614	17	3,199,586	21	166	16,354	25,479
Douglas	112,914	15	25,385	14	2,019,735	18	3,862,469	15	225	17,887	34,207
Paulding	112,566	20	15,323	28	2,169,623	15	3,648,012	18	136	19,274	32,408
Clarke	111,661	22	20,221	20	1,537,261	23	3,292,495	20	181	13,767	29,487
Coweta	109,769	18	20,099	21	1,627,853	20	3,795,936	17	183	14,830	34,581
Carroll	104,386	24	16,780	24	1,622,027	21	2,589,762	28	161	15,539	24,809
Fayette	104,186	14	21,347	18	2,755,915	12	5,003,197	11	205	26,452	48,022
Columbia	103,490	19	16,111	26	2,327,925	14	3,397,900	19	156	22,494	32,833
Lowndes	96,756	25	22,685	15	1,327,044	29	2,474,183	29	234	13,715	25,571
Dougherty	94,998	30	18,202	23	1,255,880	30	1,880,192	31	192	13,220	19,792
Floyd	94,362	26	16,608	25	1,477,972	25	2,807,224	24	176	15,663	29,750
Whitfield	91,099	23	19,978	22	1,688,550	19	3,170,789	22	219	18,535	34,806
Bartow	89,049	21	21,724	16	1,488,844	24	2,893,376	23	244	16,719	32,492

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

COUNTY	2005 Population Estimates	Master Economic Rank	2006 County 1% Tax Distribution		2005 Adjusted Gross Income ("AGI") Reported (GA Returns)		2006 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			Thousand Dollars	RANK	Thousand Dollars	RANK	Thousand Dollars	RANK	1% ST Distribution	Income Reported	Net Digest
Newton	86,529	28	10,996	29	1,435,689	26	2,610,913	27	127	16,592	30,174
Rockdale	78,398	27	16,086	27	1,372,394	28	2,702,511	25	205	17,505	34,472
Walton	75,670	29	10,465	30	1,421,293	27	2,623,353	26	138	18,783	34,668
Glynn	71,639	16	21,397	17	1,567,128	22	4,723,818	12	299	21,875	65,939
Walker	63,812	39	5,876	48	810,602	37	1,344,386	41	92	12,703	21,068
Troup	62,632	32	10,258	32	935,506	32	1,731,991	34	164	14,937	27,653
Bulloch	62,011	36	10,413	31	776,353	39	1,391,652	40	168	12,520	22,442
Spalding	61,262	35	9,497	36	848,557	34	1,420,194	39	155	13,851	23,182
Catoosa	60,736	34	9,564	34	846,788	35	1,526,392	36	157	13,942	25,132
Liberty	60,688	48	7,901	42	501,071	52	968,178	57	130	8,257	15,953
Barrow	59,920	33	9,506	35	973,934	31	1,748,998	33	159	16,254	29,189
Jackson	52,357	31	9,830	33	914,711	33	1,834,386	32	188	17,471	35,036
Gordon	50,227	37	9,384	37	752,456	40	1,449,968	37	187	14,981	28,868
Laurens	46,939	41	8,686	40	652,302	42	1,143,856	52	185	13,897	24,369
Effingham	46,842	38	8,288	41	802,702	38	1,330,039	44	177	17,136	28,394
Camden	45,751	42	8,781	39	530,945	49	1,232,053	47	192	11,605	26,930
Baldwin	45,314	46	6,895	44	545,354	46	1,032,203	55	152	12,035	22,779
Thomas	44,643	43	7,706	43	717,528	41	1,080,238	54	173	16,073	24,197
Colquitt	43,886	55	5,821	50	499,148	53	711,562	69	133	11,374	16,214
Murray	40,814	57	4,593	60	480,072	55	945,663	59	113	11,762	23,170
Tift	40,731	47	9,099	38	541,387	48	938,182	60	223	13,292	23,034
Polk	40,436	56	4,905	56	497,482	54	914,819	62	121	12,303	22,624
Habersham	39,621	44	6,411	46	580,824	45	1,204,728	50	162	14,659	30,406
Coffee	39,588	53	5,990	47	462,804	56	773,793	65	151	11,691	19,546
Ware	35,353	59	6,782	45	420,377	58	616,900	79	192	11,891	17,450
Sumter	32,507	64	4,188	66	388,849	60	687,404	72	129	11,962	21,146
Lee	31,137	61	3,502	75	512,272	51	762,157	67	112	16,452	24,478
Oconee	29,760	40	5,519	52	818,480	36	1,335,782	42	185	27,503	44,885
Bryan	28,575	54	4,056	67	530,924	50	1,085,536	53	142	18,580	37,989
Wayne	28,536	75	4,219	63	332,949	71	569,301	83	148	11,668	19,950
Pickens	28,440	49	4,469	61	583,187	44	1,242,102	46	157	20,506	43,674
Decatur	28,412	63	4,982	55	329,500	72	687,976	71	175	11,597	24,214
Haralson	28,335	66	4,209	64	377,372	63	656,983	74	149	13,318	23,186
Harris	27,697	60	2,657	88	587,752	43	955,243	58	96	21,221	34,489
Upson	27,660	78	3,448	78	334,365	70	627,055	75	125	12,088	22,670
Madison	27,442	83	2,088	97	368,419	64	620,014	78	76	13,425	22,594

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

COUNTRY	2005 Population Estimates	Master Economic Rank	2006 County 1% Tax Distribution		2005 Adjusted Gross Income ("AGI") Reported (GA Returns)		2006 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			Thousand Dollars	RANK	Thousand Dollars	RANK	Thousand Dollars	RANK	1% ST Distribution	Income Reported	Net Digest
Gilmer	27,349	52	5,065	54	382,478	61	1,153,050	51	185	13,985	42,161
Toombs	27,169	74	4,707	58	328,715	73	527,939	86	173	12,099	19,432
Jones	26,744	81	2,498	92	459,666	57	595,086	81	93	17,188	22,251
Chattooga	26,499	86	2,619	89	284,605	82	544,083	84	99	10,740	20,532
Stephens	25,044	76	3,651	73	319,530	76	694,731	70	146	12,759	27,740
Lumpkin	24,529	65	3,478	77	380,684	62	934,356	61	142	15,520	38,092
Grady	24,508	85	2,845	85	277,427	84	577,766	82	116	11,320	23,575
Peach	24,481	80	3,710	72	350,954	69	526,711	87	152	14,336	21,515
White	24,024	71	3,331	81	355,856	67	896,118	63	139	14,813	37,301
Hart	23,953	72	3,216	84	320,299	74	976,531	56	134	13,372	40,769
Monroe	23,734	45	4,197	65	541,425	47	1,963,673	30	177	22,812	82,737
Mitchell	23,710	90	2,695	87	234,927	92	492,124	90	114	9,908	20,756
Tattnall	23,181	103	1,729	104	211,441	97	313,796	111	75	9,121	13,537
Burke	23,154	68	3,328	82	260,674	87	1,593,683	35	144	11,258	68,830
Butts	22,837	70	4,812	57	319,775	75	625,373	77	211	14,002	27,384
Meriwether	22,754	94	1,824	103	277,116	85	486,588	92	80	12,179	21,385
Emanuel	22,186	93	2,751	86	234,501	93	416,771	98	124	10,570	18,785
Crisp	21,884	82	4,615	59	259,110	89	498,871	88	211	11,840	22,796
Worth	21,849	96	1,642	107	269,111	86	411,420	99	75	12,317	18,830
Fannin	21,812	67	4,329	62	299,387	77	874,128	64	198	13,726	40,076
McDuffie	21,680	84	3,577	74	287,115	81	498,404	89	165	13,243	22,989
Franklin	21,560	77	3,897	68	289,772	80	664,809	73	181	13,440	30,835
Elbert	20,741	92	2,259	93	260,450	88	488,456	91	109	12,557	23,550
Union	20,079	62	3,769	70	298,476	79	1,206,634	48	188	14,865	60,094
Washington	19,998	79	3,871	69	298,783	78	625,927	76	194	14,941	31,299
Dawson	19,825	50	5,872	49	412,560	59	1,205,781	49	296	20,810	60,821
Putnam	19,703	51	5,201	53	362,188	65	1,330,995	43	264	18,382	67,553
Dodge	19,521	98	2,125	96	215,005	96	374,166	103	109	11,014	19,167
Appling	17,892	87	3,409	79	208,310	98	607,514	80	191	11,643	33,955
Morgan	17,524	69	3,762	71	361,964	66	728,670	68	215	20,655	41,581
Ben Hill	17,369	99	2,525	91	207,748	99	349,453	106	145	11,961	20,119
Pierce	17,120	102	1,946	102	230,745	94	348,762	107	114	13,478	20,372
Jefferson	16,783	100	2,196	95	195,620	103	400,212	101	131	11,656	23,846
Berrien	16,735	107	1,724	105	196,642	102	307,233	112	103	11,750	18,359
Lamar	16,605	101	1,597	108	220,963	95	408,607	100	96	13,307	24,607
Cook	16,311	104	2,083	98	186,114	106	332,681	109	128	11,410	20,396

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

COUNTY	2005 Population Estimates	Master Economic Rank	2006 County 1% Tax Distribution		2005 Adjusted Gross Income ("AGI") Reported (GA Returns)		2006 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			Thousand Dollars	RANK	Thousand Dollars	RANK	Thousand Dollars	RANK	1% ST Distribution	Income Reported	Net Digest
Cook	16,311	104	2,083	98	186,114	106	332,681	109	128	11,410	20,396
Brooks	16,269	113	1,238	116	162,463	110	350,285	105	76	9,986	21,531
Rabun	16,265	73	3,394	80	254,827	90	1,306,644	45	209	15,667	80,335
Dade	16,129	95	2,575	90	189,704	105	433,832	95	160	11,762	26,898
Banks	16,101	88	3,303	83	239,515	91	535,961	85	205	14,876	33,287
Pike	16,073	97	1,225	117	279,810	83	452,770	93	76	17,409	28,170
Greene	15,570	58	3,493	76	353,911	68	1,439,832	38	224	22,730	92,475
Brantley	15,474	115	1,371	112	178,497	107	286,776	115	89	11,535	18,533
Screven	15,288	108	1,337	113	164,131	109	395,669	102	87	10,736	25,881
Macon	13,725	118	1,301	114	106,254	129	304,399	113	95	7,742	22,178
Oglethorpe	13,601	114	832	131	192,327	104	424,732	97	61	14,141	31,228
Telfair	13,341	121	1,207	118	109,392	126	267,104	117	90	8,200	20,021
Jasper	13,144	106	1,135	121	206,699	101	429,532	96	86	15,726	32,679
Jeff Davis	13,082	112	2,009	100	162,327	111	258,068	119	154	12,408	19,727
Crawford	12,837	125	661	136	153,644	113	230,930	122	51	11,969	17,989
Chattahoochee	12,406	154	461	146	27,934	156	54,153	159	37	2,252	4,365
Bleckley	12,210	119	1,089	122	159,849	112	215,815	126	89	13,092	17,675
Early	12,068	111	2,019	99	132,316	117	293,687	114	167	10,964	24,336
Dooly	11,703	116	1,528	109	122,596	120	239,697	121	131	10,476	20,482
Evans	11,354	117	1,389	111	136,802	115	220,000	125	122	12,049	19,376
Heard	11,336	91	5,718	51	132,736	116	373,768	104	504	11,709	32,972
Long	11,122	144	450	148	82,741	136	134,898	144	40	7,439	12,129
McIntosh	11,000	105	1,675	106	143,323	114	434,170	94	152	13,029	39,470
Charlton	10,714	124	1,142	120	99,522	130	240,937	120	107	9,289	22,488
Terrell	10,684	126	933	126	126,912	118	202,880	129	87	11,879	18,989
Wilkes	10,480	110	1,190	119	207,119	100	329,186	110	114	19,763	31,411
Bacon	10,418	123	1,282	115	116,564	123	198,878	131	123	11,189	19,090
Candler	10,352	120	1,436	110	117,113	122	203,365	128	139	11,313	19,645
Towns	10,281	89	2,252	94	164,585	108	770,958	66	219	16,009	74,989
Twiggs	10,273	129	877	129	115,883	125	200,461	130	85	11,280	19,513
Irwin	10,227	133	659	137	116,309	124	190,786	133	64	11,373	18,655
Wilkinson	10,094	109	2,003	101	126,498	119	337,153	108	198	12,532	33,401
Pulaski	9,757	122	1,025	124	118,438	121	226,255	123	105	12,139	23,189
Hancock	9,713	130	508	143	90,192	134	282,679	116	52	9,286	29,103
Johnson	9,522	140	627	139	82,324	137	138,649	142	66	8,646	14,561
Turner	9,436	132	937	125	97,973	132	171,870	136	99	10,383	18,214
Seminole	9,191	128	1,078	123	106,698	128	215,648	127	117	11,609	23,463

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

COUNTY	2005 Population Estimates	Master Economic Rank	2006 County 1% Tax Distribution		2005 Adjusted Gross Income ("AGI") Reported (GA Returns)		2006 Net Property and Utility Digest		Per Capita Amounts of Three Indicators		
			Thousand Dollars	RANK	Thousand Dollars	RANK	Thousand Dollars	RANK	1% ST Distribution	Income Reported	Net Digest
Montgomery	8,938	135	672	134	90,432	133	153,889	138	75	10,118	17,217
Taylor	8,826	131	919	127	98,855	131	179,357	135	104	11,200	20,321
Jenkins	8,715	136	756	133	83,891	135	152,286	139	87	9,626	17,474
Wilcox	8,629	145	467	145	72,357	142	138,403	143	54	8,385	16,039
Lincoln	8,283	127	870	130	108,221	127	263,111	118	105	13,065	31,765
Atkinson	7,965	141	667	135	72,785	140	123,014	147	84	9,138	15,444
Lanier	7,521	146	582	141	72,682	141	104,283	151	77	9,664	13,866
Randolph	7,282	137	900	128	69,476	146	183,052	134	124	9,541	25,138
Marion	7,222	139	486	144	76,883	139	193,253	132	67	10,646	26,759
Clinch	6,992	138	763	132	72,245	143	152,046	140	109	10,333	21,746
Treuten	6,734	147	451	147	61,959	147	118,730	148	67	9,201	17,631
Wheeler	6,703	148	421	150	47,302	150	125,595	146	63	7,057	18,737
Talbot	6,639	134	609	140	81,455	138	224,881	124	92	12,269	33,873
Miller	6,161	143	637	138	69,572	145	148,961	141	103	11,292	24,178
Warren	6,067	142	560	142	69,999	144	163,862	137	92	11,538	27,009
Calhoun	6,025	150	449	149	56,067	148	98,688	152	75	9,306	16,380
Stewart	4,878	149	398	151	41,753	151	132,684	145	82	8,559	27,200
Echols	4,207	155	157	158	31,088	154	107,770	150	37	7,390	25,617
Baker	4,137	151	258	155	37,140	152	118,707	149	62	8,978	28,694
Schley	4,101	152	348	153	55,581	149	79,940	154	85	13,553	19,493
Clay	3,232	153	356	152	28,865	155	89,439	153	110	8,931	27,673
Glascok	2,670	156	219	156	31,646	153	62,969	157	82	11,852	23,584
Quitman	2,461	157	264	154	20,898	158	73,437	155	107	8,492	29,840
Webster	2,254	158	163	157	26,635	157	55,324	158	72	11,817	24,545
Taliaferro	1,835	159	121	159	16,188	159	69,521	156	66	8,822	37,886
Other					6,189,509						
TOTAL	9,132,553		1,687,969		172,975,105		318,453,967		185	18,940	34,870

NOTE: Counties are listed in descending order per 2005 census estimates.

TABLE 15
Corporation Income Tax Returns by Taxable Income Class
Calendar Year 2005 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
DOMESTIC CORPORATIONS				
\$1 - \$5,000	5,406	3.20%	\$9,385	0.29%
\$5,000 - \$10,000	1,914	1.13%	\$14,044	0.44%
\$10,000 - \$25,000	2,875	1.70%	\$47,639	1.49%
\$25,000 - \$50,000	2,384	1.41%	\$86,079	2.69%
\$50,000 - \$100,000	1,781	1.05%	\$124,731	3.90%
\$100,000 - \$250,000	1,214	0.72%	\$185,267	5.80%
\$250,000 - \$500,000	447	0.26%	\$156,708	4.90%
\$500,000 - \$1,000,000	278	0.16%	\$195,599	6.12%
Over \$1,000,000	413	0.24%	\$2,376,560	74.36%
NONE (No Taxable Income)	152,216	90.11%		
Total	168,928	100.00%	\$3,196,012	100.00%
FOREIGN CORPORATIONS				
\$1 - \$5,000	2,613	7.04%	\$4,069	0.08%
\$5,000 - \$10,000	809	2.18%	\$5,938	0.12%
\$10,000 - \$25,000	1,252	3.37%	\$20,567	0.41%
\$25,000 - \$50,000	1,002	2.70%	\$36,226	0.71%
\$50,000 - \$100,000	901	2.43%	\$65,203	1.28%
\$100,000 - \$250,000	1,181	3.18%	\$193,453	3.81%
\$250,000 - \$500,000	702	1.89%	\$250,110	4.93%
\$500,000 - \$1,000,000	498	1.34%	\$353,347	6.96%
Over \$1,000,000	853	2.30%	\$4,146,494	81.70%
\$0 or Less	27,286	73.55%		
Total	37,097	100.00%	\$5,075,407	100.00%
ALL CORPORATIONS				
\$1 - \$5,000	8,019	3.89%	\$13,453	0.16%
\$5,000 - \$10,000	2,723	1.32%	\$19,981	0.24%
\$10,000 - \$25,000	4,127	2.00%	\$68,206	0.82%
\$25,000 - \$50,000	3,386	1.64%	\$122,305	1.48%
\$50,000 - \$100,000	2,682	1.30%	\$189,934	2.30%
\$100,000 - \$250,000	2,395	1.16%	\$378,720	4.58%
\$250,000 - \$500,000	1,149	0.56%	\$406,819	4.92%
\$500,000 - \$1,000,000	776	0.38%	\$548,946	6.64%
Over \$1,000,000	1,266	0.61%	\$6,523,054	78.86%
\$0 or Less	179,502	87.13%		
Total	206,025	100.00%	\$8,271,419	100.00%

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

Table 16-Calendar Year Millage Rates by County-Alphabetically

County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate	County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate
Appling	26.7000	28.5100	28.4200	Dade	18.7900	17.2300	19.2300
Atkinson	27.7990	27.9090	30.0020	Dawson	22.4340	22.4340	22.4340
Bacon	27.2500	26.6390	27.7500	Decatur	21.8400	21.6500	21.6500
Baker	26.3700	26.2600	24.6100	DeKalb	38.7100	39.3000	39.3000
Baldwin	24.6200	23.6200	25.1200	Dodge	20.5000	19.0500	19.9500
Banks	23.9390	20.3530	20.2980	Dooley	31.6620	31.6620	31.6620
Barrow	26.6660	28.3590	28.0860	Dougherty	40.1830	43.1580	37.8720
Bartow	27.9400	27.3900	26.6800	Douglas	26.8990	28.7900	27.8110
Ben Hill	28.5300	29.4200	29.4200	Early	29.0200	31.7500	22.8000
Berrien	26.2500	32.2500	32.2500	Echols	32.0580	32.4700	30.4200
Bibb	32.7867	32.7867	35.2867	Effingham	30.5520	30.7540	29.9110
Bleckley	24.0400	24.0400	26.5500	Elbert	26.0050	24.6030	25.2300
Brantley	37.0500	29.8480	31.8681	Emanuel	22.9130	23.8420	23.5750
Brooks	27.9700	29.0400	30.7700	Evans	18.6500	18.6400	19.6500
Bryan	23.4920	20.3370	20.7330	Fannin	20.1690	20.1690	17.3600
Bulloch	19.1700	19.1700	20.6400	Fayette	30.8800	30.1940	30.3780
Burke	21.7020	21.5770	22.4910	Floyd	29.7610	29.6790	29.3590
Butts	32.1160	33.2320	33.2320	Forsyth	22.8830	22.6310	22.5280
Calhoun	35.4900	35.0100	25.3450	Franklin	19.5350	18.9900	21.2160
Camden	27.1280	27.0000	27.0000	Fulton	34.7330	35.5580	34.2810
Candler	28.6300	27.1590	24.2390	Gilmer	24.9130	21.6630	21.1630
Carroll	24.8500	24.8500	26.8500	Glascok	33.8200	33.8200	27.5300
Catoosa	18.9610	21.3770	22.2060	Glynn	23.3120	22.5110	21.4980
Charlton	41.5360	41.6020	32.4500	Gordon	24.4000	27.2200	26.7260
Chatham	32.8590	31.1990	28.8770	Grady	23.8020	21.8020	22.5500
Chattahoochee	20.7200	22.3600	26.5610	Greene	18.0770	13.5400	13.9810
Chattooga	19.5020	18.6570	19.0470	Gwinnett	32.2700	32.1000	31.8800
Cherokee	26.8390	26.4970	26.2500	Habersham	23.3730	27.1730	22.8470
Clarke	33.0500	33.0500	33.0500	Hall	24.6600	25.5500	23.7700
Clay	30.0760	30.0760	30.0760	Hancock	39.6300	39.3400	40.1800
Clayton	26.9470	29.0140	28.6210	Haralson	25.0490	25.0290	24.9390
Clinch	37.0600	41.2300	30.8780	Harris	24.7100	24.7100	24.2780
Cobb	29.8700	29.7500	28.7500	Hart	17.8330	17.3160	18.2500
Coffee	22.5600	22.5740	23.4640	Heard	22.5730	23.5730	22.5590
Colquitt	26.6890	26.7120	26.4030	Henry	36.9500	37.5090	37.5100
Columbia	26.8100	26.8100	26.9770	Houston	24.8500	23.2600	23.3500
Cook	23.4650	23.9650	23.9650	Irwin	30.7800	30.7800	29.3900
Coweta	26.4900	27.4900	28.4900	Jackson	31.5400	31.2300	32.5500
Crawford	31.2500	31.2500	25.8330	Jasper	27.2200	28.6000	28.7100
Crisp	30.3600	29.6090	28.7890	Jeff Davis	23.9300	24.9760	24.9700
				Jefferson	27.4900	26.1200	26.2500
				Camden	27.1280	27.0000	27.0000

Table 16-Calendar Year Millage Rates by County-Alphabetically

County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate	County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate
Jenkins	27.6700	26.5000	20.3000	Richmond	26.6610	29.2010	29.6110
Johnson	25.9610	25.9980	21.9170	Rockdale	36.5500	36.0800	36.0800
Jones	29.5680	31.5180	29.6180	Schley	30.5100	30.8400	33.0000
Lamar	23.7220	25.1900	24.9900	Screven	25.9520	20.4040	21.0730
Lanier	34.1400	36.1400	30.5000	Seminole	28.2790	27.9170	27.1400
Laurens	19.9460	18.5010	18.4790	Spalding	35.5600	35.5000	35.9900
Lee	32.2400	27.7660	27.7660	Stephens	27.1000	27.0900	28.4000
Liberty	33.4800	32.8510	33.5340	Stewart	27.1900	27.0900	25.8450
Lincoln	26.8540	24.4830	24.1320	Sumter	26.8020	28.3250	28.7180
Long	33.8700	34.2700	34.2700	Talbot	30.5750	30.0790	30.0800
Lowndes	24.2600	24.2600	24.9550	Taliaferro	26.6200	30.2600	32.7200
Lumpkin	22.9030	23.0120	19.2090	Tatnall	29.0020	28.9990	28.9360
Macon	29.7900	29.7800	29.0100	Taylor	24.3600	24.2100	24.7100
Madison	27.6040	28.5680	29.3740	Telfair	24.5320	23.3890	24.5320
Marion	25.2200	24.3540	23.3110	Terrell	31.7800	34.7800	30.5910
McDuffie	23.3500	23.3500	23.3500	Thomas	22.5460	23.0940	26.5220
McIntosh	22.6880	24.2500	26.5000	Tift	28.0940	27.2070	27.2070
Meriwether	30.8200	31.2500	30.4720	Toombs	19.6100	17.8000	21.3800
Miller	32.3000	32.3000	34.5210	Towns	9.6300	9.3590	8.5370
Mitchell	32.2220	30.0730	30.5730	Treutlen	26.6750	24.2500	24.6070
Monroe	24.9500	24.9500	25.3500	Troup	29.6600	29.6600	29.6600
Montgomery	25.5830	27.0830	23.1700	Turner	32.9490	32.9490	33.4490
Morgan	26.9500	26.9350	21.4150	Twiggs	36.4300	36.4300	36.4300
Murray	22.1450	22.1450	22.1450	Union	16.1220	14.2500	14.2290
Muscogee	41.5300	41.5300	41.5300	Upson	27.0200	27.3900	28.0000
Newton	31.6990	31.6710	31.6330	Walker	21.2960	22.3310	22.2360
Oconee	25.3800	26.1800	24.7300	Walton	29.1540	30.2540	30.2540
Oglethorpe	21.1200	25.0650	25.9940	Ware	32.3110	32.3110	31.8440
Paulding	24.7800	24.2160	30.2390	Warren	33.2300	30.7500	30.0000
Peach	30.0880	30.0870	30.0870	Washington	28.8960	29.3170	26.1160
Pickens	21.5300	21.7300	20.8500	Wayne	34.5930	37.7500	39.7500
Pierce	22.5900	22.6300	22.0400	Webster	38.0160	37.9340	27.7690
Pike	28.0210	29.0430	27.6070	Wheeler	31.2350	29.1290	31.9150
Polk	25.5420	25.5420	26.0420	White	22.0190	22.2340	22.6800
Pulaski	25.0100	24.5700	26.0660	Whitfield	21.8310	21.6500	20.7110
Putnam	20.3540	18.7390	17.0140	Wilcox	29.8600	31.1100	31.1100
Quitman	25.8230	27.4750	27.2880	Wilkes	25.4410	23.8000	26.7510
Rabun	17.6500	17.8600	17.6900	Wilkinson	30.0300	32.0100	32.0100
Randolph	29.9310	22.7500	24.6900	Worth	27.2400	27.5800	27.5800

Table 17-Calendar Year Millage Rates by County-Numerical

County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate	County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate
Towns	9.6300	9.3590	8.5370	Houston	24.8500	23.2600	23.3500
Greene	18.0770	13.5400	13.9810	McDuffie	23.3500	23.3500	23.3500
Union	16.1220	14.2500	14.2290	Coffee	22.5600	22.5740	23.4640
Putnam	20.3540	18.7390	17.0140	Emanuel	22.9130	23.8420	23.5750
Fannin	20.1690	20.1690	17.3600	Hall	24.6600	25.5500	23.7700
Rabun	17.6500	17.8600	17.6900	Cook	23.4650	23.9650	23.9650
Hart	17.8330	17.3160	18.2500	Lincoln	26.8540	24.4830	24.1320
Laurens	19.9460	18.5010	18.4790	Candler	28.6300	27.1590	24.2390
Chattooga	19.5020	18.6570	19.0470	Harris	24.7100	24.7100	24.2780
Lumpkin	22.9030	23.0120	19.2090	Telfair	24.5320	23.3890	24.5320
Dade	18.7900	17.2300	19.2300	Treutlen	26.6750	24.2500	24.6070
Evans	18.6500	18.6400	19.6500	Baker	26.3700	26.2600	24.6100
Dodge	20.5000	19.0500	19.9500	Randolph	29.9310	22.7500	24.6900
Banks	23.9390	20.3530	20.2980	Taylor	24.3600	24.2100	24.7100
Jenkins	27.6700	26.5000	20.3000	Oconee	25.3800	26.1800	24.7300
Bulloch	19.1700	19.1700	20.6400	Haralson	25.0490	25.0290	24.9390
Whitfield	21.8310	21.6500	20.7110	Lowndes	24.2600	24.2600	24.9550
Bryan	23.4920	20.3370	20.7330	Jeff Davis	23.9300	24.9760	24.9700
Pickens	21.5300	21.7300	20.8500	Lamar	23.7220	25.1900	24.9900
Screven	25.9520	20.4040	21.0730	Baldwin	24.6200	23.6200	25.1200
Gilmer	24.9130	21.6630	21.1630	Elbert	26.0050	24.6030	25.2300
Franklin	19.5350	18.9900	21.2160	Calhoun	35.4900	35.0100	25.3450
Toombs	19.6100	17.8000	21.3800	Monroe	24.9500	24.9500	25.3500
Morgan	26.9500	26.9350	21.4150	Crawford	31.2500	31.2500	25.8330
Glynn	23.3120	22.5110	21.4980	Stewart	27.1900	27.0900	25.8450
Decatur	21.8400	21.6500	21.6500	Oglethorpe	21.1200	25.0650	25.9940
Johnson	25.9610	25.9980	21.9170	Polk	25.5420	25.5420	26.0420
Pierce	22.5900	22.6300	22.0400	Pulaski	25.0100	24.5700	26.0660
Murray	22.1450	22.1450	22.1450	Washington	28.8960	29.3170	26.1160
Catoosa	18.9610	21.3770	22.2060	Cherokee	26.8390	26.4970	26.2500
Walker	21.2960	22.3310	22.2360	Jefferson	27.4900	26.1200	26.2500
Dawson	22.4340	22.4340	22.4340	Colquitt	26.6890	26.7120	26.4030
Burke	21.7020	21.5770	22.4910	McIntosh	22.6880	24.2500	26.5000
Forsyth	22.8830	22.6310	22.5280	Thomas	22.5460	23.0940	26.5220
Grady	23.8020	21.8020	22.5500	Bleckley	24.0400	24.0400	26.5500
Heard	22.5730	23.5730	22.5590	Chattahoochee	20.7200	22.3600	26.5610
White	22.0190	22.2340	22.6800	Bartow	27.9400	27.3900	26.6800
Early	29.0200	31.7500	22.8000	Gordon	24.4000	27.2200	26.7260
Habersham	23.3730	27.1730	22.8470	Wilkes	25.4410	23.8000	26.7510
Montgomery	25.5830	27.0830	23.1700	Carroll	24.8500	24.8500	26.8500
Marion	25.2200	24.3540	23.3110	Columbia	26.8100	26.8100	26.9770
				Camden	27.1280	27.0000	27.0000

Table 17-Calendar Year Millage Rates by County-Numerical

County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate	County Name	CY 2005 Rate	CY 2006 Rate	CY 2007 Rate
Seminole	28.2790	27.9170	27.1400	Walton	29.1540	30.2540	30.2540
Tift	28.0940	27.2070	27.2070	Fayette	30.8800	30.1940	30.3780
Quitman	25.8230	27.4750	27.2880	Echols	32.0580	32.4700	30.4200
Glascock	33.8200	33.8200	27.5300	Meriwether	30.8200	31.2500	30.4720
Worth	27.2400	27.5800	27.5800	Lanier	34.1400	36.1400	30.5000
Pike	28.0210	29.0430	27.6070	Mitchell	32.2220	30.0730	30.5730
Bacon	27.2500	26.6390	27.7500	Terrell	31.7800	34.7800	30.5910
Lee	32.2400	27.7660	27.7660	Brooks	27.9700	29.0400	30.7700
Webster	38.0160	37.9340	27.7690	Clinch	37.0600	41.2300	30.8780
Douglas	26.8990	28.7900	27.8110	Wilcox	29.8600	31.1100	31.1100
Upson	27.0200	27.3900	28.0000	Newton	31.6990	31.6710	31.6330
Barrow	26.6660	28.3590	28.0860	Dooly	31.6620	31.6620	31.6620
Stephens	27.1000	27.0900	28.4000	Ware	32.3110	32.3110	31.8440
Appling	26.7000	28.5100	28.4200	Brantley	37.0500	29.8480	31.8681
Coweta	26.4900	27.4900	28.4900	Gwinnett	32.2700	32.1000	31.8800
Clayton	26.9470	29.0140	28.6210	Wheeler	31.2350	29.1290	31.9150
Jasper	27.2200	28.6000	28.7100	Wilkinson	30.0300	32.0100	32.0100
Sumter	26.8020	28.3250	28.7180	Berrien	26.2500	32.2500	32.2500
Cobb	29.8700	29.7500	28.7500	Charlton	41.5360	41.6020	32.4500
Crisp	30.3600	29.6090	28.7890	Jackson	31.5400	31.2300	32.5500
Chatham	32.8590	31.1990	28.8770	Taliaferro	26.6200	30.2600	32.7200
Tatnall	29.0020	28.9990	28.9360	Schley	30.5100	30.8400	33.0000
Macon	29.7900	29.7800	29.0100	Clarke	33.0500	33.0500	33.0500
Floyd	29.7610	29.6790	29.3590	Butts	32.1160	33.2320	33.2320
Madison	27.6040	28.5680	29.3740	Turner	32.9490	32.9490	33.4490
Irwin	30.7800	30.7800	29.3900	Liberty	33.4800	32.8510	33.5340
Ben Hill	28.5300	29.4200	29.4200	Long	33.8700	34.2700	34.2700
Richmond	26.6610	29.2010	29.6110	Fulton	34.7330	35.5580	34.2810
Jones	29.5680	31.5180	29.6180	Miller	32.3000	32.3000	34.5210
Troup	29.6600	29.6600	29.6600	Bibb	32.7867	32.7867	35.2867
Effingham	30.5520	30.7540	29.9110	Spalding	35.5600	35.5000	35.9900
Warren	33.2300	30.7500	30.0000	Rockdale	36.5500	36.0800	36.0800
Atkinson	27.7990	27.9090	30.0020	Twiggs	36.4300	36.4300	36.4300
Clay	30.0760	30.0760	30.0760	Henry	36.9500	37.5090	37.5100
Talbot	30.5750	30.0790	30.0800	Dougherty	40.1830	43.1580	37.8720
Peach	30.0880	30.0870	30.0870	Dekalb	38.7100	39.3000	39.3000
Paulding	24.7800	24.2160	30.2390	Wayne	34.5930	37.7500	39.7500
				Hancock	39.6300	39.3400	40.1800
				Muscogee	41.5300	41.5300	41.5300

TABLE 18 Summary of Revenues from Motor Vehicle Tag, Title & Related Items for Fiscal Years 2006 and 2007		
SOURCE OF REVENUE	Fiscal Year Ended June 30	
	2006	2007
Tags & Registration		
GRATIS	\$196,131,501.55	\$190,592,800.89
Tradeport	\$927,878.00	\$978,934.25
Refunds	(\$182,594.00)	(\$168,689.61)
Tag & Reg. Sub-Total	\$196,876,785.55	\$191,403,045.53
Titles		
GRATIS	\$42,232,647.00	\$42,720,035.00
Tradeport	\$10,298,124.00	\$9,884,023.35
Penalties	\$754,250.00	\$123,450.00
Titles Sub-Total	\$53,286,021.00	\$52,727,508.35
Total Amount of *Net Revenue	<u>\$250,162,806.55</u>	<u>\$244,130,553.88</u>

* Net revenue amounts take into account refunds, commissions retained by county tag agents, and other accounting adjustments.

TABLE 19 Number of Motor Vehicle Tags Sold by Major Category and Number of Titles Sold in Calendar Years 2006 and 2007		
SOURCE OF REVENUE	Fiscal Year Ended June 30	
	2006	2007
Titles Issued	2,910,967	2,851,018
Tags Issued	8,201,511	8,467,856
Tags By Major Category	5,173,865	5,331,590
Passenger Cars	157,781	174,158
Motorcycles	1,916,680	1,950,494
Trucks	921,636	977,599
Trailers	31,318	35,416
Bus	231	208
Other	8,201,511	8,469,465
Total		

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