



Department of Revenue Statistical Report FY2013

August 2014

Georgia Department of Revenue
1800 Century Boulevard, NE,
Atlanta, GA 30345
<https://etax.dor.ga.gov>



State of Georgia

Douglas J. MacGinnitie
Commissioner

Department of Revenue
Office of the Commissioner
1800 Century Blvd. N.E., Suite 15300
Atlanta, Georgia 30345
(404) 417-2100

August 15, 2014

The Honorable Nathan Deal, Governor
Members of the Georgia Legislature
100 State Capitol
Atlanta, Georgia 30334

Dear Governor Deal and Legislative Members:

This is the annual report of the Georgia Department of Revenue activities for the fiscal year ending June 30, 2013. Net collections for the past fiscal year totaled \$17,003,992,000 compared to \$16,052,536,000 for fiscal year 2012, a 5.9% increase.

Over the last year, the Department of Revenue has focused on three primary challenges:

1. Improving customer service
2. Operating more efficiently at less cost to the State
3. Executing an effective compliance program

The Department has made significant progress in each of these areas, but more work remains to be done.

Enclosed in this report are many of the metrics used by the Department to measure its operations and effectiveness. We will continue to refine these measures over the coming year to ensure that the Department operates as efficiently and effectively as possible.

Respectfully submitted,

Douglas J. MacGinnitie
State Revenue Commissioner

Mission Statement

The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.

Vision

The Georgia Department of Revenue is committed to being the fairest and most efficient tax administrator in the United States. In order to meet this commitment to our taxpayers, we will strive to:

- Maintain a highly motivated and well-trained workforce
- Provide customer service that far exceeds taxpayer's expectations
- Treat all taxpayers fairly
- Measure not only our costs, but also the costs we impose on taxpayers
- Minimize the tax gap to promote fairness
- Maintain continuous improvement and rigorous accountability

Foreword

The Georgia Department of Revenue 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 2013, the Department collected approximately \$24.1 billion in gross tax revenues and distributed \$4.6 billion in Sales Tax revenues to counties and municipalities. Utilizing advanced technology, the Department processed approximately 4.4 million Individual Income Tax returns and issued more than 2.8 million individual refunds.

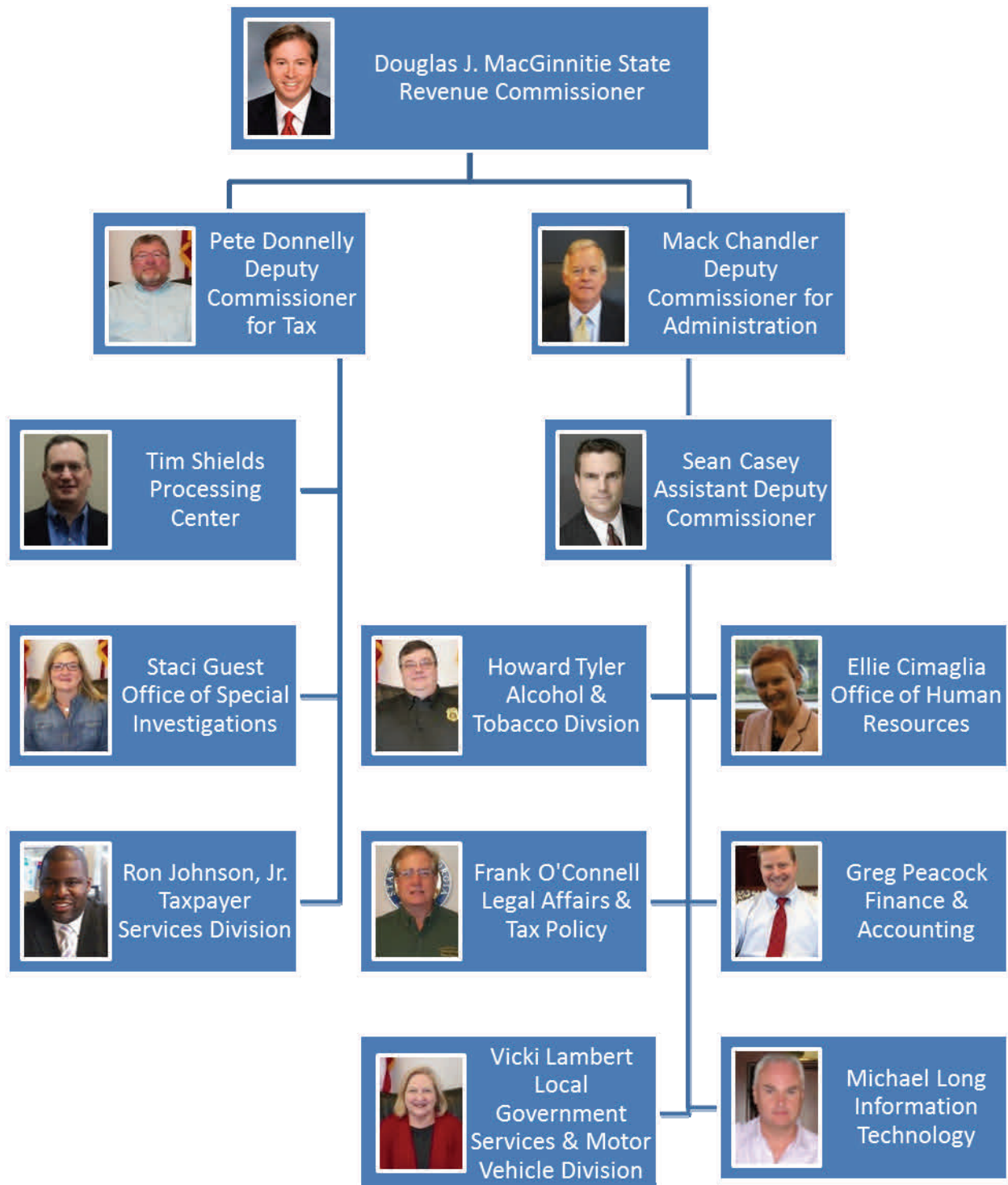
In addition to the collection of revenue, the Department performs a wide range of tasks that include the regulation and enforcement of alcohol and tobacco statutes, managing the taxation of interstate trucking, reviewing County Property Tax Digests, administration of the Unclaimed Property Program, and developing tax forms, instructions, and procedures with the goal of enhancing compliance efforts across all tax types, while making the reporting and collection of taxes less onerous for Georgia taxpayers.

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Organizational Chart



Integrated Tax Solution



georgia tax center

The Integrated Tax Solution has transformed the Department's 23 disparate legacy tax systems into a consolidated platform, which provides agents with instant access to a taxpayer's total tax picture. Instead of having to check various systems, employees have all pertinent information instantly available, which results in more economical and comprehensive service to taxpayers when they need to interact with the Department.

This initiative has enhanced the Department's customer service to taxpayers. Coupled with the data warehouse initiative, the Integrated Tax Solution will significantly upgrade the Department's compliance across tax types efforts.

The Sales and Use Tax module of the Integrated Tax Solution became operational May 2009. Withholding became operational December 2009, Corporate and International Fuel Tax in October 2010. Individual Income Tax began operations in November 2011. Alcohol and Tobacco Licensing and Taxing, Coin Operated Amusement Machines (COAM), Motor Fuel upgrade from version 6 to version 8 and Sales Tax Contractor Licensing and Bonding became operational September 2012.

The Integrated Tax Solution has been successful for all implementations. Process improvements that were implemented in Phase I are the automated non-filer process, online request to update an account or location address, automobile billing process. In Phase II implemented registration of a new sales and use or withholding account; simplified electronic sales and use return filing; request to protest or appeal an account liability; Withholding transmission process aligned with Federal/State Employment Taxes (FSET) standard required in 2013. Phase III added automated bankruptcy processing for business accounts, online capability to make an assessment payment and estimated corporate payment. In addition, International Fuel Tax may now file and pay quarterly fuel tax returns, and renew their annual decals online. Phase IV implemented online Installment Plan Agreements, Offer in Compromise, submit a Power of Attorney, Opt in to obtain and view 1099G's, view account balances and make payments. Phase V implemented electronic processing of Alcohol and Tobacco taxes, permit requests and license renewals.

Since the project completion in November 2012, the Department has focused on improving processes, increasing collections and enhancing security through the self-service portal, Georgia Tax Center (GTC). Through secure logon to GTC, tax professionals now have the ability to opt-in/out to receive notification when an account receives correspondence. Additionally, individual taxpayers may opt-in/out to receive notification when a return is filed with their social security number, ability to receive their 1099G on-line, request a payment statement and request pre-approval for the Qualified Education Expense credit.

Directory

Administrative Division

| | | |
|---|-------------|--------------|
| 1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205 | | |
| Commissioner, Douglas J. MacGinnitie | | 404-417-2100 |
| Deputy Commissioner for Administration, Mack Chandler | Suite 15308 | 404-417-2100 |
| Assistant Deputy Commissioner, Sean Casey | Suite 15300 | 404-417-2171 |
| Chief Financial Officer, Greg Peacock | Suite 14200 | 404-417-2222 |
| Budget and Accounting | Suite 14200 | 404-417-2222 |
| Electronic Funds Transfer | Suite 14223 | 404-417-2220 |
| Office of Human Resources Director, Ellie Cimaglia | Suite 14100 | 404-417-2233 |
| Office of Human Resources Assistant Director, Ann Raines Williamson | Suite 14100 | 404-417-2150 |
| Payroll | Suite 14100 | 404-417-2140 |
| Training | Suite 14100 | 404-417-2262 |
| Facilities and Staff Services, Dorothy Little | Suite 11230 | 404-417-2194 |
| Public Information | Suite 15300 | 404-417-2171 |

Alcohol and Tobacco Division

| | | |
|---|------------|--------------|
| 1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205 | | |
| Director, Howard Tyler | Suite 4235 | 404-417-4900 |
| Chief of Enforcement, Malcolm Bennett | Suite 4235 | 404-417-4900 |
| Chief of Operations, David Dyal | Suite 4235 | 404-417-4900 |
| Assistant Chief of Operations, Carter Leverette | Suite 4235 | 404-417-4900 |
| Revenue Regional Offices - Alcohol Special Agent Assignments | | |
| Albany - Assistant Special Agent in Charge, Matt Littleton | | 229-430-4404 |
| Athens - Special Agent in Charge, Jeff Clutter | | 706-389-6958 |
| Atlanta - Special Agent in Charge, Malcolm S. Bennett | | 404-968-0401 |
| Augusta - Assistant Special Agent in Charge, Katrina Calderon | | 706-651-7634 |
| Columbus - Special Agent in Charge, Eric Knox | | 770-649-7329 |
| Douglas - Assistant Special Agent in Charge, Jeremy Thompson | | 912-389-4965 |
| Gainesville - Special Agent in Charge, Courtney Edwards | | 404-417-4882 |
| Lithia Springs - Special Agent in Charge, Michael W. Earnest | | 770-732-5840 |
| Macon - Assistant Special Agent in Charge, Steve Jaramillo | | 478-751-6112 |
| Rome - Assistant Special Agent in Charge, Guy Dockstader | | 706-295-6688 |
| Savannah - Special Agent in Charge, Ronald Huckaby | | 912-353-3001 |

Compliance Division

| | | |
|---|-------------|--------------|
| 1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205 | | |
| Deputy Commissioner - Tax, Pete Donnelly | Suite 18100 | 404-417-6458 |
| Assistant Director - Collections, Jim Sowell | Suite 18200 | 404-417-6491 |
| Assistant Director - Audits, Anita DeGumbia | Suite 18104 | 404-417-6400 |
| Accounts Receivable Collections Manager, Merrill Jacobson | Suite 18300 | 404-417-2282 |
| Regional Office Program Manager, John Coleman | Suite 16222 | 404-417-6340 |
| Income Tax Resolution Unit Manager, Joyce McClendon | Suite 9200 | 404-417-2428 |
| Compliance Research Unit Manager, Steven Alvarez | Suite 18204 | 404-417-6752 |

Information Technology Division

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

| | | |
|---|------------|--------------|
| Director, Michael Long | Suite 6305 | 404-417-6211 |
| Assistant Director, Jeff Dalrymple | Suite 6228 | 404-417-6155 |
| Assistant Director, Michael From | Suite 5300 | 404-417-6265 |
| Infrastructure Security Officer, Steve Hodges | Suite 5200 | 404-417-6143 |

Legal Affairs & Tax Policy

1800 Century Boulevard, NE, STE 15107 Atlanta, Georgia 30345-3205

| | | |
|---------------------------|-------------|--------------|
| Director, Frank O'Connell | Suite 15202 | 404-417-6649 |
|---------------------------|-------------|--------------|

Local Government Services Division

4125 Welcome All Road, Atlanta, Georgia 30349

| | | |
|---|--|--------------|
| Director, Vicki Lambert | | 404-724-7015 |
| Real and Personal Property Tax, Ellen Mills | | 404-724-7032 |
| Intangible Recording Tax, Reg Lansberry | | 404-417-2212 |
| Real Estate Transfer Tax, Reg Lansberry | | 404-417-2212 |
| Motor Vehicle Assessments, Greg Elton | | 404-724-7814 |
| Unclaimed Property Section, Steve Harbin | | 404-724-7058 |
| Public Utility, Charles Nazerian | | 404-724-7050 |
| Sales Tax Distribution, Jonathan Ussery | | 404-724-7004 |
| Tax Officials Training | | 404-724-7042 |

Motor Vehicle Division

4125 Welcome All Road, Atlanta, Georgia 30349

| | | |
|-----------------------------------|-----------|--------------|
| Director, Vicki Lambert | | 404-724-7015 |
| Assistant Director, Robert Worle | Suite 717 | 404-724-7682 |
| Assistant Director, Georgia Steel | Suite 716 | 404-724-7680 |
| Tag and Title Information | Suite 522 | 404-968-3800 |

Office of Special Investigations

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

| | | |
|-----------------------|------------|--------------|
| Director, Staci Guest | Suite 1175 | 404-417-2180 |
|-----------------------|------------|--------------|

Processing Center

4125 Welcome All Road, Atlanta, Georgia 30349

| | | |
|---|-----------|--------------|
| Director, Tim Shields | Suite 603 | 404-724-7510 |
| Assistant Director, Albert Burt | Suite 910 | 404-724-7540 |
| Assistant Director, Christopher Sanders | Suite 809 | 404-724-7564 |

Taxpayer Services Division

1800 Century Boulevard, NE, Atlanta, Georgia 30345-3205

| | | |
|---|------------|--------------|
| Director, Ronald Johnson, Jr. | Suite 7100 | 404-417-4201 |
| Business Operations Manager 2 | Suite 7100 | 404-417-4201 |
| Individual Review, Christopher Luncheon | Suite 7300 | 404-417-2363 |
| Withholding and Corporate Review, Tonya Zellner | Suite 8100 | 404-417-2332 |
| Sales Tax and Motor Fuel Review, Monique Williams | Suite 8200 | 404-417-6687 |
| Operations Manager 2, Nixie Gumbs | Suite 3100 | 404-417-4283 |
| Customer Contact Center Manager, Rhonda Stuldivant | Suite 3300 | 404-417-4262 |
| E-Services Unit and Registration Unit Manager 1, Hester Howard (Acting) | Suite 7229 | 404-417-4385 |
| Taxpayer Advocate, Janis Carmichael | Suite 7229 | 404-417-2297 |

Regional Offices

1. Rome Regional Office

Jill Smith, Manager
1401 Dean Street, Suite E
Rome, GA 30161-6494
Telephone: (706) 295-6061

2. Gainesville Regional Office

Carlton Askew, Manager
528 Broad Street, NE
Gainesville, GA 30501
Telephone: (770) 718-3700

3. South Metro Regional Office

Allen Johnson, Manager
4125 Welcome All Road, Suite 914
Atlanta, GA 30349
Telephone: (404) 724-7200

4. Atlanta Regional Office

Gary Brantley, Manager
1800 Century Blvd. NE, Suite 12000
Atlanta, GA 30345-3205
Telephone: (404) 417-6605

5. Athens Regional Office

Kerry Herndon, Manager
3700 Atlanta Highway, Suite 268
Athens, GA 30606-7428
Telephone: (706) 389-6977

6. Columbus Regional Office

Taryn Parker, Manager
1501 13th Street, Suite A
Columbus, GA 31902-2344
Telephone: (706) 649-7451

7. Macon Regional Office

Scott Purvis, Manager
6055 Lakeside Commons Drive, Suite 220
Macon, GA 31210
Telephone: (478) 471-3350

8. Augusta Regional Office

David Toulson, Manager
130 Davis Road
Martinez, GA 30907-2386
Telephone: (706) 651-7600

9. Albany Regional Office

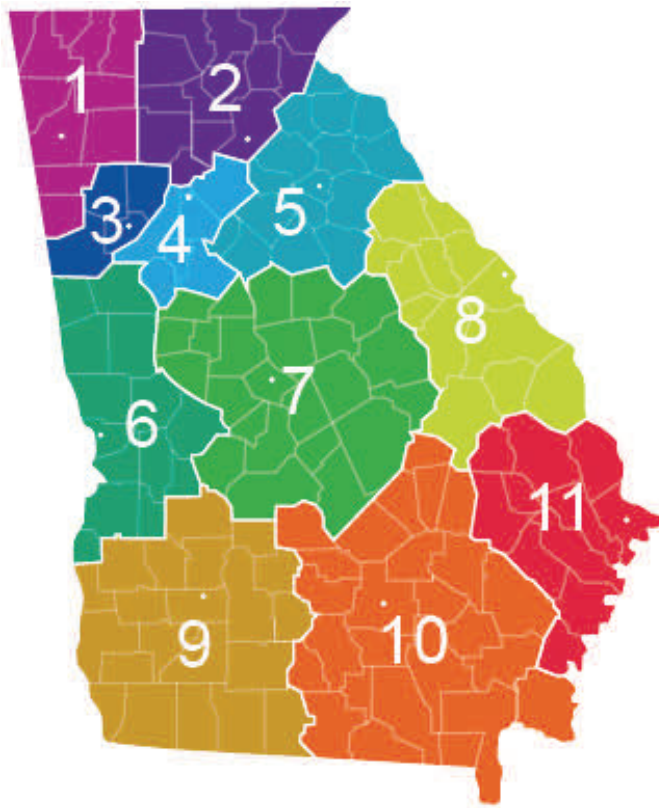
James Cox, Manager
1105-D West Broad Avenue
Albany, GA 31707
Telephone: (229) 430-4241

10. Douglas Regional Office

Marsha Gilliard, Manager
North Point Plaza, Suite I
1214 North Peterson
Douglas, GA 31533-2835
Telephone: (912) 389-4094

11. Savannah Regional Office

Felicia Smith, Manager
6606 Abercorn Street, Suite 220
Savannah, GA 31405-5831
Telephone: (912) 356-2140



FY2013 Sources of Tax Revenue

| Tax Type | Revenue |
|---|----------------------|
| Property Tax | \$ 53,492 |
| Miscellaneous | \$ 260,185 |
| Alcohol Beverages Tax | \$ 175,018 |
| Tobacco Tax | \$ 211,448 |
| Motor Vehicle - Tag, Title and Fees | \$ 453,351 |
| Pre-Paid Motor Fuel Sales Tax | \$ 547,172 |
| Motor Fuel Excise Tax | \$ 428,278 |
| Corporate Tax | \$ 797,255 |
| Sales and Use Tax | \$ 5,324,081 |
| Income Tax - Individual | \$ 8,753,712 |
| Net Tax Collections / Other Revenues | \$ 17,003,992 |

Source: Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Results and Performance Measures

Office of Special Investigations

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---------|---------|---------|----------|----------------|
| Suspected fraudulent returns reviewed prior to release of funds | 44,389 | 117,380 | 172,908 | 534,739 | 569,880 |
| Number of fraudulent returns detected prior to release of funds | 28,887 | 52,077 | 109,884 | 162,427 | 106,949 |
| Funds not released due to detection of fraud (Millions) | \$ 40.0 | \$ 41.0 | \$ 71.6 | \$ 117.3 | \$ 53.8 |

Source: Office of Special Investigations, Georgia Department of Revenue

Results and Performance Measures (Continued)

Legal Affairs & Tax Policy

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|--------|--------|--------|--------|---------------|
| Number of legislative bills analyzed and summarized | 120 | 156 | 120 | 161 | 170 |
| Number of tax guidance letters drafted | 73 | 90 | 151 | 91 | 92 |
| Number of consolidated return applications processed | 106 | 59 | 49 | 36 | 60 |
| Number of tax exemption applications reviewed and processed | 859 | 710 | 767 | 463 | 256 |
| Number of regulations updated or released | 66 | 42 | 311 | 42 | 31 |
| Number of taxpayer protests handled | 33 | 77 | 77 | 81 | 62 |
| Number of alcohol and tobacco hearings | 1,681 | 2,224 | 2,122 | 2,130 | 761 |
| Estimated number of taxpayer emails handled | 5,920 | 6,000 | 35,000 | 55,000 | 45,000 |
| Estimated number of taxpayer phone calls handled | 14,878 | 15,000 | 24,500 | 38,500 | 31,500 |
| Number of Title Review Board hearings handled with the Office of Administrative Hearings | * | 6 | 36 | 9 | 170 |
| Number of Coin Operated Amusement hearings | N/A | N/A | 85 | 31 | 30(i) |

Note: *Number not compiled. (i) Number is estimated.

Source: Legal Affairs & Tax Policy, Georgia Department of Revenue

Results and Performance Measures (Continued)

Taxpayer Services Division

FY2009 FY2010 FY2011 FY2012 FY2013

Call Handling and Tracking

| | | | | | |
|--|-------|-------|-------|-------|------------|
| Number of inbound calls (Thousands) | 1,160 | 1,053 | 1,108 | 1,005 | 783 |
| Number of calls answered (Thousands) | 557 | 370 | 581 | 737 | 652 |
| Number of individual refund calls received (Thousands) | 295 | 131 | 136 | 538 | 161 |
| Number of individual refund calls answered (Thousands) | 182 | 65 | 98 | 391 | 132 |

Correspondence Management

| | | | | | |
|---|-----|-------|-----|-----|------------|
| Number of protests received in response to Individual Income Tax assessment notices (Thousands) | 27 | 1,334 | 14 | 8 | 37 |
| Percent of unresolved protests 120 days after filing | 15% | 9% | 17% | 12% | 14% |

Education and Assistance

| | | | | | |
|-----------------------------------|----|----|----|----|----------|
| Number of education seminars held | 15 | 23 | 18 | 14 | 0 |
|-----------------------------------|----|----|----|----|----------|

Source: Taxpayer Services Division, Georgia Department of Revenue

Results and Performance Measures (Continued)

Local Government Services Division

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|---------|---------|---------|---------|---------|
| Unclaimed Property | | | | | |
| Value of unclaimed property returned to rightful owners or heirs (Millions) | \$ 14.0 | \$ 25.6 | \$ 24.7 | \$ 18.0 | \$ 16.4 |
| Grants and Distribution | | | | | |
| • Local Sales Tax Distribution | | | | | |
| Total Local Sales Tax type (All counties combined) | 470 | 471 | 471 | 467 | 468 |
| Distribution of Sales Tax revenues to local governments including MARTA (Billions) | \$ 4.6 | \$ 4.4 | \$ 4.4 | \$ 4.6 | \$ 4.6 |
| • Forest Land Protection Act Grants (FLPA) | | | | | |
| Value of FLPA grants distributed (Millions) | N/A | N/A | \$ 10.2 | \$ 13.4 | \$ 14.6 |
| Number of local taxing jurisdictions receiving grants | N/A | N/A | 295 | 281 | 281 |
| Number of Parcels enrolled in the FLPA Covenant | N/A | N/A | 3,946 | 5,423 | 8,184 |

Note: FY2009 figure for unclaimed property value has been restated.

Source: Local Government Services Division, Georgia Department of Revenue

Results and Performance Measures (Continued)

Motor Vehicle

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|---------|---------|---------|---------|----------------|
| Salvage Inspection | | | | | |
| Number of rebuilt salvage vehicle re-inspections | 16,545 | 18,865 | 18,826 | 21,609 | 19,175 |
| Tag and Title Registration | | | | | |
| • Commercial Truck Registration | | | | | |
| Number of interstate commercial vehicle registrations | 51,926 | 43,537 | 37,875 | 44,407 | 48,934 |
| Number of Georgia intrastate commercial Unified Carrier Registrations (UCR) ⁽ⁱ⁾ | N/A | 54,728 | 23,570 | 20,560 | 11,399 |
| • Motor Vehicle Registration | | | | | |
| Number of motor vehicle tag registrations processed (Millions) | 8.5 | 8.6 | 8.6 | 8.6 | 8.7 |
| Number of internet online motor vehicle title registrations | 474,167 | 516,214 | 535,341 | 589,956 | 640,980 |
| • Titles | | | | | |
| Amount of revenue generated from the issuance of motor vehicle tags and titles (Millions) | \$ 281 | \$ 215 | \$ 256 | \$ 288 | \$ 237 |

Note: ⁽ⁱ⁾ Intrastate Registration under UCR began March 2010.

Source: Motor Vehicle, Georgia Department of Revenue

Results and Performance Measures (Continued)

Processing Center

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---------|---------|---------|---------|----------------|
| Error Resolution | | | | | |
| Number of Sales Tax returns processed through error resolution (Thousands) | 458 | 461 | 179 | 127 | 99 |
| Percent of Sales Tax returns processed through error resolution | 36.1% | 30.2% | 9.6% | 8.4% | 7.6% |
| Total number of error resolution staff (All tax types) | 68 | 67 | 63 | 60 | 55 |
| Money Deposits | | | | | |
| Average time lapse in days between receipts and deposit of check in a coupon payment | 3.5 | 2.5 | 2.1 | 2.1 | 2.1 |
| Average time lapse in days between receipts and deposit of check in a non-coupon payment | 5.4 | 3.4 | 2.8 | 2.2 | 2.5 |
| Amount of gross revenue collections deposited through electronic funds transfers (Billions) | \$ 17.3 | \$ 17.1 | \$ 17.7 | \$ 19.9 | \$ 20.1 |
| Returns Processing | | | | | |
| Number of documents processed (Millions) ⁽ⁱ⁾ | 7.7 | 8.9 | 7.3 | 7.2 | 7.4 |
| Number of images created (Millions) ⁽ⁱ⁾ | 62.0 | 65.8 | 50.3 | 36.0 | 32.7 |
| Percent of Individual Income Tax non-paper returns processed ⁽ⁱⁱ⁾ | 72.5% | 62.1% | 76.0% | 79.0% | 79.0% |

Source: Processing Center and Accounts Unit, Finance Department, Georgia Department of Revenue

Results and Performance Measures (Continued)

Alcohol and Tobacco Division

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|--------|--------|--------|--------|--------------|
| Industry Regulations | | | | | |
| • Amusement Machines | | | | | |
| Number of amusement machines reviewed annually for compliance | 1,482 | 3,126 | 4,271 | 3,201 | 2,191 |
| • Law Enforcement | | | | | |
| Number of alcohol citations issued | 1,603 | 2,061 | 1,979 | 2,270 | 962 |
| Percent of alcohol inspections where the operator is not in compliance with applicable law | 8% | 14% | 15% | 19% | 9% |
| • Licenses and Permits | | | | | |
| Number of alcohol license investigations conducted | 1,469 | 1,280 | 1,336 | 1,350 | 1,219 |
| Number of executive orders served after administrative hearings | 2,137 | 1,749 | 2,053 | 2,437 | 1,039 |
| Underage Investigation | | | | | |
| Number of investigations of illegal alcohol sales to underage persons that lead to a sanction of some kind | 659 | 699 | 753 | 617 | 300 |
| Percent of retail vendors investigated who make illegal tobacco sales to underage persons | 8% | 10% | 12% | 11% | 5% |

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Results and Performance Measures (Continued)

Compliance Division

| | FY2009 (i) | FY2010 | FY2011 | FY2012 | FY2013 |
|---|-------------------|---------------|---------------|---------------|-------------------|
| Auditor FTE | 0 | 135 | 211 | 174 | 153 |
| Revenue Agent FTE | 0 | 224 | 222 | 311 | 275 |
| Cash Collections Per Auditor | \$ - | \$ 975,900 | \$ 512,094 | \$ 58,751 | \$ 743,874 |
| Assessments & Disallowances Per Auditor | \$ - | \$ 570,310 | \$ 1,070,261 | \$ 484,047 | \$ 534,888 |
| Cash Collections Per Revenue Agent | \$ - | \$ 697,956 | \$ 591,689 | \$ 649,873 | \$ 738,525 |

Note: ⁽ⁱ⁾ Figures for 2009 unavailable. All numbers are reported based on a full-time equivalent auditor/revenue agent. Financial benefits may be overstated because some portion of cash collection includes assessments made in the current year or prior fiscal years.

Source: Compliance Division, Georgia Department of Revenue

Administrative Division

The Administrative Division provides administrative services for all department divisions including:

Commissioner's Office
Training Unit
Office of Human Resources

Finance Office
Accounting
Budget
Financial Analysis
Procurement
Contracts Management Office
Real Estate Officer

Finance Office

The Finance Office is responsible for the accounting, reporting and transferring annual gross tax revenues of \$24 billion to the Office of the State Treasurer. Additionally, the Budget Office administers the agency's \$188 million budget, prepares the agency's Strategic Plan, tracks Key Performance Metrics (KPIs) and provides various expense reports and projections to the Governor's Office and the Legislature. Procurement supports the purchasing needs of the agency, including writing and issuing requests for proposal (RFPs), contract renewals and sourcing of supplies and services unique to the divisions within DOR.

The Finance Office created two new supporting functions last year, the Contracts Management Office and the Real Estate Management Office. Contracts management works in conjunction with Procurement and is charged with writing, amending and compliance of all agency contracts. The Real Estate Office oversees all 10 regional properties of the department which includes sourcing locations, lease negotiations and reprogramming of space to improve operational efficiencies.

Office of Human Resources

The Office of Human Resources partners with business units to recruit, develop and retain a talented workforce, improve processes for greater efficiency, and maintain legal compliance in all employment matters. In addition, this office administering payroll, benefits, and manages the Department's time and leave keeping functions. The Office administers Department-wide certifications to every employee annually for Conduct and Ethics, Anti-Harassment, and Federal Tax Information. HR also delivers training programs for tax system navigation, customer service, and management development. Finally, the Office of Human Resources directs and executes numerous strategic initiatives each year designed to increase employee engagement, improve retention, facilitate knowledge transfer, and develop a stronger workforce to lead DOR into the future. Some recent highlights of these initiatives include the Leadership Mentoring Program, an onsite Toastmasters group, an Employee and Manager Recognition program, and the DOR Advanced Leadership Program. The ALP, a development program for high potential/high performing employees, was identified by name in a recent audit of State of Georgia government by Ernst and Young as a program of excellence.

Administrative Division (Continued)

Table 1

Number of Department of Revenue Employees by Category

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---------------------|--------|--------|--------|--------|--------|
| Temporary Employees | 194 | 100 | 45 | 13 | 12 |
| Full-Time Employees | 1,211 | 1,092 | 1,240 | 1,179 | 1,089 |
| Total Employees | 1,405 | 1,192 | 1,285 | 1,192 | 1,101 |

Source: Office of Human Resources, Georgia Department of Revenue

Office of Special Investigations

Established in 2005, the Office of Special Investigations is responsible for investigating potential criminal violations involving fraud and theft related to Income Tax, Withholding Tax, Sales and Use Tax, Excise Tax, and Property Tax. The office is also responsible for conducting internal affairs investigations. The goal of these investigations is to develop cases which can be turned over to state legal representatives for prosecution in a court of law.

Since its inception, the Office of Special Investigations has developed cases against fifty-one individuals that resulted in guilty pleas. The office is also responsible for the physical security of the Department's facilities. The Department's Auto Crime - Title Fraud Unit, which is responsible for investigating motor vehicle title and registration fraud, is also a part of the Office of Special Investigations.

Fraudulent Returns: 106,949 detected prior to release of funds

Legal Affairs & Tax Policy

The Tax Policy unit provides both individual and generalized tax guidance for each of the tax types and regulatory areas administered by DOR. This unit holds conferences for taxpayers who wish to protest a Proposed Assessment or refund claim denial and responds to letter ruling requests from taxpayers seeking DOR's position on that taxpayer's specific facts. Tax Policy issues broader guidance in the form of rules and regulations, which require formal notice, a comment period, and a public hearing. This unit issues policy statements and bulletins setting out DOR's position on matters that do not rise to the level of formal regulations. Tax Policy also participates in the legislative process by drafting and reviewing proposed tax legislation and providing testimony as requested by Legislative Committees considering changes to Georgia's Public Revenue Code.

Legislative Bills: 170 analyzed and summarized

Legal Affairs & Tax Policy (Continued)

Legal Affairs & Tax Policy (LATP) provides general in-house legal guidance for the Department of Revenue (DOR) and issues written guidance to assist taxpayers in complying with Georgia's tax laws, motor vehicle tag and title laws, and regulatory and licensing requirements for the alcohol, tobacco and coin-operated amusement machine industries. LATP also participates in the legislative process by analyzing more than 200 tax and regulatory bills filed by state legislators each Legislative Session.

The attorneys in the Legal Affairs unit advise the State Revenue Commissioner and internal DOR divisions on the day-to-day legal matters of DOR. This unit also serves as the primary liaison with the Office of the Attorney General, which is the exclusive representative of DOR in courts and other tribunals. Legal Affairs' responsibilities include: ensuring compliance with federal and state privacy and taxpayer confidentiality laws; drafting and review of external correspondence, forms, and general taxpayer guidance and communications; advising on collections and bankruptcy issues; liaison with the Georgia Tax Tribunal; review of complex Open Records Act issues; drafting and review of regulations, proposed legislation, contracts and other procurement documents.

The Tax Policy unit provides both individual and generalized tax guidance for each of the tax types and regulatory areas administered by DOR. This unit holds conferences for taxpayers who wish to protest a Proposed Assessment or refund claim denial and responds to letter ruling requests from taxpayers seeking DOR's position on that taxpayer's specific facts. Tax Policy issues broader guidance in the form of rules and regulations, which require formal notice, a comment period, and a public hearing. This unit issues policy statements and bulletins setting out DOR's position on matters that do not rise to the level of formal regulations. Tax Policy also participates in the legislative process by drafting and reviewing proposed tax legislation and providing testimony as requested by Legislative Committees considering changes to Georgia's Public Revenue Code.

Taxpayer Services Division

The Taxpayer Services Division was created in 2004 through the merger of three former Divisions: Income Tax, Sales Tax, and Taxpayer Accounting. The three major functions of the Division are: Customer Contact Center, Business Operations, and Electronic Services / Registration Unit.

Customer Contact Center

The Customer Contact Center (CCC) is responsible for answering taxpayer telephone inquiries, face-to-face and written inquiries. The CCC consists of the Taxpayer Services Division (TSD) Call Center and the Century Center Customer Service Office and is one of the largest Call Centers in Georgia State government. In fiscal year 2011, the CCC received 783,000 calls.

Taxpayer Services Division (Continued)

In November 2010, the TSD CCC partnered with the State Office of Customer Service (OCS) in an effort to improve the service levels to both Individual and Business Taxpayers throughout the State of Georgia. This partnership proved very successful as evidenced by the overall call abandonment rate decreasing from approximately 70% to below 15% on average. In addition, 20 permanent Customer Service Specialists were hired which increased our ability to service more Georgia Taxpayers proficiently and meet our call abandonment rate goal of 9%.

The Customer Contact Center agents also utilize the Customer Relationship Management (CRM) system that tracks specific reasons call are made. This data is analyzed monthly to determine better ways to provide assistance to customers in the area of self service or to notifications sent to Georgia taxpayers. The TSD Call Center partnered with the Georgia Call Center which handles telephone requests for tax forms for the Department of Revenue. This partnership has been very successful in decreasing overall abandonment rates during the busy income tax season. The Department of Revenue's system was fully upgraded to the Integrated Tax System (ITS) in November 2011. The Georgia Tax Center (GTC) now provides Individual as well as Business self service options.

Call Handling and Tracking: 783,000 inbound calls

Business Operations

The units under Business Operations include Withholding Review, Tax Credits and Incentives, Business (Corporate) Tax Review, Sales Tax and Motor Fuel Review, Individual Review, and Problem Resolution. These units are responsible for examination, refund, and problem resolution functions.

Business Review Section

This Section is responsible for the review and examination of business taxes including Withholding Tax, Tax Credits and Incentives, and Corporate Tax. It includes the following units:

- Withholding Tax Review - Responsible for making necessary adjustments to ensure accurate processing of returns that report taxes withheld by employers and payers of non-employee compensation. This includes tax withheld from wages, nonresident distributions, lottery winnings, pension and annuity payments, and other sources of income. This Unit also reviews and processes refund requests, requests for penalty waivers, and protests.
- Tax Credits and Incentives - Responsible for reviewing, approving and accurately processing all returns and requests pertaining to tax credits and incentives. Responsible for recording and monitoring the use of credits by individuals and corporations.

Taxpayer Services Division (Continued)

- Corporate Tax Review - Responsible for reviewing and examining Corporate, S-Corporation, and Partnership Tax returns. Reviews and processes refund requests, requests for penalty waivers, and protests. Sales Tax and Motor Fuel Review Section This Section is responsible for the review and examination of Sales & Use Tax, Motor Fuel Distributor, and Motor Carrier Tax returns. It also ensures that Motor Carrier taxes are administered in compliance with the International Fuel Tax Agreement (IFTA)
- Sales Tax Review - Responsible for making account adjustments to ensure that Sales and Use Tax returns are processed and Local Sales Taxes are distributed accurately to all taxing jurisdictions. The unit also reviews and processes requests for refunds, taxpayer protests, requests for penalty waivers; and responds to taxpayer inquiries. All amended Sales Tax returns are also reviewed in this section.
- Motor Fuel Review - Responsible for making account adjustments to ensure that Motor Fuel and IFTA Tax returns are processed accurately. The unit also reviews and processes requests for refunds, taxpayer protests, requests for penalty waivers; and responds to taxpayer inquiries.
- Individual Review - Reviews and examines Individual Income Tax returns, returns claiming net operating loss, and composite returns. The unit reviews and monitors pre-audit (special review), high dollar refunds, and fraudulent returns and filers. The unit also reviews and examines amended Individual Income Tax returns.
- Problem Resolution Specialists - Responsible for resolving complex taxpayer issues that are not resolved through normal channels. The specialists provide high-level support to all Department business units and the Call Center. Assists with taxpayer education through seminars, classes and meetings, and manages the CPA hotline.

Electronic Services / Registration Unit

Electronic Filing (Georgia Tax Center)

Georgia implemented the Georgia Tax Center (GTC) in September 2009 to replace the e-File and e-Pay system. Initially, Sales Tax was the only tax type available on the system. Since inception, the program has been expanded and now includes Withholding, Corporate Income and Individual Income taxes. Any business can participate in the program. Currently, it is mandatory for businesses that owe \$500 or more on a single return to electronically file and pay.

The advantages of GTC are:

- Transactions are submitted electronically using a secure environment.
- Convenience of filing and paying taxes from home or office.
- Faster and more accurate processing of returns.

Taxpayer Services Division (Continued)

- Taxpayer can view an e-history for all payments and returns.
- Taxpayer can self-edit returns.
- Immediate confirmation number provided when the return or payment is received.
- Payments can be warehoused (similar to post dating a check) until a future date.
- Program is free. A fee may be assessed by credit card vendors when a credit card is used to make a payment. However, the Department does not assess any fees.

Registration Unit

This Unit registers all businesses with a nexus in Georgia and maintains a registration system for both business and individual taxpayers. Business registration includes Sales and Use Tax and Withholding Tax. The responsibility for registering retail tobacco, and alcohol (beer, wine, and liquor) was moved to the Alcohol and Tobacco Division in 2011. As the Department's custodian of records, the Unit responds to taxpayer e-mail, written and telephone record retrieval inquiries, and other requests.

Table 2

Net Sales and Use Tax Collections by Month (Thousands)

| | CY2009 | CY2010 | CY2011 | CY2012 | CY2013 |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| January | \$ 596,595 | \$ 494,189 | \$ 496,181 | \$ 518,348 | \$ 518,821 |
| February | \$ 511,639 | \$ 388,811 | \$ 341,984 | \$ 412,184 | \$ 446,312 |
| March | \$ 426,586 | \$ 401,555 | \$ 354,791 | \$ 428,282 | \$ 427,402 |
| April | \$ 532,842 | \$ 402,302 | \$ 450,555 | \$ 482,423 | \$ 416,813 |
| May | \$ 448,416 | \$ 448,748 | \$ 413,785 | \$ 448,739 | \$ 418,386 |
| June | \$ 463,871 | \$ 430,046 | \$ 393,955 | \$ 428,945 | \$ 414,536 |
| July | \$ 491,732 | \$ 444,173 | \$ 451,419 | \$ 460,311 | \$ 430,087 |
| August | \$ 460,509 | \$ 402,935 | \$ 419,042 | \$ 446,798 | \$ 407,914 |
| September | \$ 445,535 | \$ 345,787 | \$ 412,019 | \$ 459,625 | \$ 421,407 |
| October | \$ 486,744 | \$ 397,960 | \$ 427,288 | \$ 439,250 | \$ 417,435 |
| November | \$ 457,142 | \$ 389,261 | \$ 393,109 | \$ 435,061 | \$ 423,373 |
| December | \$ 435,256 | \$ 347,443 | \$ 374,128 | \$ 440,766 | \$ 414,384 |
| Total | \$ 5,756,867 | \$ 4,893,210 | \$ 4,928,256 | \$ 5,400,732 | \$ 5,156,870 |

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 3**Sales and Use Tax Revenues by Business Group - Gross Collections (Thousands)**

| | FY2010 ⁽ⁱ⁾ | FY2011 | FY2012 | FY2013 |
|------------------------|------------------------------|---------------------|----------------------|----------------------|
| Accommodations | \$ 181,437 | \$ 201,754 | \$ 208,044 | \$ 221,699 |
| Car & Automotive | \$ 831,936 | \$ 924,001 | \$ 1,020,368 | \$ 896,701 |
| Construction | \$ 43,217 | \$ 49,459 | \$ 60,352 | \$ 62,098 |
| Food & Grocery | \$ 1,387,058 | \$ 1,472,134 | \$ 1,562,526 | \$ 1,646,232 |
| General Merchandise | \$ 1,339,806 | \$ 1,359,914 | \$ 1,396,157 | \$ 1,434,235 |
| Home Furnishings | \$ 692,166 | \$ 685,867 | \$ 699,906 | \$ 710,677 |
| Manufacturing | \$ 553,695 | \$ 514,814 | \$ 538,874 | \$ 536,355 |
| Miscellaneous Services | \$ 900,789 | \$ 923,651 | \$ 932,264 | \$ 985,155 |
| Other Retail | \$ 1,090,584 | \$ 1,118,443 | \$ 1,169,833 | \$ 1,190,265 |
| Other Services | \$ 531,718 | \$ 518,969 | \$ 560,363 | \$ 484,620 |
| Utilities | \$ 1,012,472 | \$ 1,039,326 | \$ 1,006,630 | \$ 963,917 |
| Wholesale | \$ 633,194 | \$ 810,195 | \$ 924,923 | \$ 919,177 |
| Total | \$ 9,198,072 | \$ 9,618,527 | \$ 10,080,240 | \$ 10,051,131 |

Note: ⁽ⁱ⁾ On May 1, 2009, DOR implemented a new Sales Tax system that utilizes the North American Industry Classification System (NAICS), replacing the old system of commodity codes used in previous fiscal years.

Source: State Accounting Office of Georgia, Local Government Services Division and Finance Department, Georgia Department of Revenue

Table 4.1**CY2011 Domestic Corporation Income Tax Returns by Taxable Income Class**

| Taxable Income Class | Number of Returns | Percent of Returns | Georgia Net Taxable Income ⁽ⁱ⁾ | Percent of Net Taxable Income |
|-----------------------------|--------------------------|---------------------------|--|--------------------------------------|
| \$0 or Less | 197,553 | 92.84% | | |
| \$1 - \$5,000 | 5,203 | 2.45% | \$ 8,341,166 | 0.15% |
| \$5,001 - \$10,000 | 1,741 | 0.82% | \$ 12,675,730 | 0.22% |
| \$10,001 - \$25,000 | 2,479 | 1.17% | \$ 40,573,417 | 0.71% |
| \$25,001 - \$50,000 | 1,806 | 0.85% | \$ 64,898,672 | 1.14% |
| \$50,001 - \$100,000 | 1,427 | 0.67% | \$ 101,292,033 | 1.78% |
| \$100,001 - \$250,000 | 1,099 | 0.52% | \$ 172,572,651 | 3.03% |
| \$250,001 - \$500,000 | 535 | 0.25% | \$ 187,903,995 | 3.30% |
| \$500,001 - \$1,000,000 | 349 | 0.16% | \$ 249,010,795 | 4.37% |
| Over \$1,000,000 | 589 | 0.28% | \$ 4,861,697,981 | 85.31% |
| Total | 212,781 | 100.00% | \$ 5,698,966,440 | 100.00% |

CY2011 Foreign Corporation Income Tax Returns by Taxable Income Class

| Taxable Income Class | Number of Returns | Percent of Returns | Georgia Net Taxable Income ⁽ⁱ⁾ | Percent of Net Taxable Income |
|-----------------------------|--------------------------|---------------------------|--|--------------------------------------|
| \$0 or Less | 32,056 | 77.00% | | |
| \$1 - \$5,000 | 2,253 | 5.41% | \$ 3,662,807 | 0.04% |
| \$5,000 - \$10,000 | 695 | 1.67% | \$ 5,072,807 | 0.05% |
| \$10,000 - \$25,000 | 1,145 | 2.75% | \$ 19,113,266 | 0.18% |
| \$25,000 - \$50,000 | 957 | 2.30% | \$ 34,525,702 | 0.33% |
| \$50,000 - \$100,000 | 849 | 2.04% | \$ 61,033,140 | 0.59% |
| \$100,000 - \$250,000 | 1,187 | 2.85% | \$ 193,031,084 | 1.86% |
| \$250,000 - \$500,000 | 745 | 1.79% | \$ 263,783,494 | 2.54% |
| \$500,000 - \$1,000,000 | 606 | 1.46% | \$ 426,802,075 | 4.11% |
| Over \$1,000,000 | 1,136 | 2.73% | \$ 9,368,920,587 | 90.29% |
| Total | 41,629 | 100.00% | \$ 10,375,944,962 | 100.00% |

Table 4.1 Continued**CY2011 Corporation Income Tax Returns by Taxable Income Class**

| Taxable Income Class | Number of Returns | Percent of Returns | Georgia Net Taxable Income ⁽ⁱ⁾ | Percent of Net Taxable Income |
|-----------------------------|--------------------------|---------------------------|--|--------------------------------------|
| \$0 or Less | 229,609 | 90.25% | | |
| \$1 - \$5,000 | 7,456 | 2.93% | \$ 12,003,973 | 0.07% |
| \$5,000 - \$10,000 | 2,436 | 0.96% | \$ 17,748,537 | 0.11% |
| \$10,000 - \$25,000 | 3,624 | 1.42% | \$ 59,686,683 | 0.37% |
| \$25,000 - \$50,000 | 2,763 | 1.09% | \$ 99,424,374 | 0.62% |
| \$50,000 - \$100,000 | 2,276 | 0.89% | \$ 162,325,173 | 1.01% |
| \$100,000 - \$250,000 | 2,286 | 0.90% | \$ 365,603,735 | 2.27% |
| \$250,000 - \$500,000 | 1,280 | 0.50% | \$ 451,687,489 | 2.81% |
| \$500,000 - \$1,000,000 | 955 | 0.38% | \$ 675,812,870 | 4.20% |
| Over \$1,000,000 | 1,725 | 0.68% | \$ 14,230,618,568 | 88.53% |
| Total | 254,410 | 100.00% | \$ 16,074,911,402 | 100.00% |

⁽ⁱ⁾ For S-Corporations, this report only includes income taxed at the S-Corporation level. It does not include income passed thru to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue - Integrated Tax System Corporate Returns Reporting

Table 4.2**CY2012 Domestic Corporation Income Tax Returns by Taxable Income Class**

| Taxable Income Class | Number of Returns | Percent of Returns | Georgia Net Taxable Income ⁽ⁱ⁾ | Percent of Net Taxable Income |
|-----------------------------|--------------------------|---------------------------|--|--------------------------------------|
| \$0 or Less | 193,144 | 93.04% | | |
| \$1 - \$5,000 | 4,598 | 2.21% | \$ 7,655,508 | 0.17% |
| \$5,000 - \$10,000 | 1,595 | 0.77% | \$ 11,499,925 | 0.26% |
| \$10,000 - \$25,000 | 2,503 | 1.21% | \$ 41,363,184 | 0.94% |
| \$25,000 - \$50,000 | 1,845 | 0.89% | \$ 66,372,721 | 1.51% |
| \$50,000 - \$100,000 | 1,407 | 0.68% | \$ 99,575,772 | 2.27% |
| \$100,000 - \$250,000 | 1,100 | 0.53% | \$ 172,110,718 | 3.92% |
| \$250,000 - \$500,000 | 513 | 0.25% | \$ 179,766,240 | 4.10% |
| \$500,000 - \$1,000,000 | 366 | 0.18% | \$ 259,536,893 | 5.91% |
| Over \$1,000,000 | 525 | 0.25% | \$ 3,551,046,712 | 80.91% |
| Total | 207,596 | 100.00% | \$ 4,388,927,673 | 100.00% |

Table 4.2 Continued

CY2012 Foreign Corporation Income Tax Returns by Taxable Income Class

| Taxable Income Class | Number of Returns | Percent of Returns | Georgia Net Taxable Income ⁽ⁱ⁾ | Percent of Net Taxable Income |
|-----------------------------|--------------------------|---------------------------|--|--------------------------------------|
| \$0 or Less | 32,110 | 76.37% | | |
| \$1 - \$5,000 | 2,470 | 5.87% | \$ 3,940,077 | 0.05% |
| \$5,000 - \$10,000 | 730 | 1.74% | \$ 5,303,471 | 0.06% |
| \$10,000 - \$25,000 | 1,156 | 2.75% | \$ 19,226,682 | 0.23% |
| \$25,000 - \$50,000 | 963 | 2.29% | \$ 35,034,138 | 0.43% |
| \$50,000 - \$100,000 | 955 | 2.27% | \$ 69,268,988 | 0.84% |
| \$100,000 - \$250,000 | 1,164 | 2.77% | \$ 189,187,048 | 2.30% |
| \$250,000 - \$500,000 | 764 | 1.82% | \$ 270,253,060 | 3.29% |
| \$500,000 - \$1,000,000 | 630 | 1.50% | \$ 444,949,175 | 5.41% |
| Over \$1,000,000 | 1,102 | 2.62% | \$ 7,189,331,258 | 87.39% |
| Total | 42,044 | 100.00% | \$ 8,226,493,897 | 100.00% |

CY2012 Corporation Income Tax Returns by Taxable Income Class

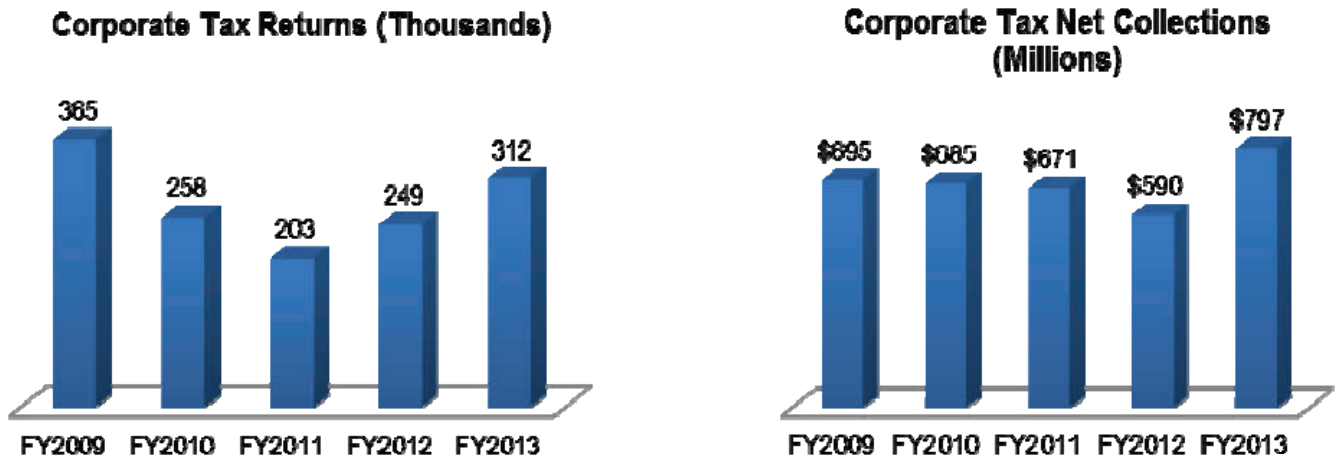
| Taxable Income Class | Number of Returns | Percent of Returns | Georgia Net Taxable Income ⁽ⁱ⁾ | Percent of Net Taxable Income |
|-----------------------------|--------------------------|---------------------------|--|--------------------------------------|
| \$0 or Less | 225,254 | 90.23% | | |
| \$1 - \$5,000 | 7,068 | 2.83% | \$ 11,595,585 | 0.09% |
| \$5,000 - \$10,000 | 2,325 | 0.93% | \$ 16,803,396 | 0.13% |
| \$10,000 - \$25,000 | 3,659 | 1.47% | \$ 60,589,866 | 0.48% |
| \$25,000 - \$50,000 | 2,808 | 1.12% | \$ 101,406,859 | 0.80% |
| \$50,000 - \$100,000 | 2,362 | 0.95% | \$ 168,844,760 | 1.34% |
| \$100,000 - \$250,000 | 2,264 | 0.91% | \$ 361,297,766 | 2.86% |
| \$250,000 - \$500,000 | 1,277 | 0.51% | \$ 450,019,300 | 3.57% |
| \$500,000 - \$1,000,000 | 996 | 0.40% | \$ 704,486,068 | 5.58% |
| Over \$1,000,000 | 1,627 | 0.65% | \$ 10,740,377,970 | 85.14% |
| Total | 249,640 | 100.00% | \$ 12,615,421,570 | 100.00% |

⁽ⁱ⁾ For S-Corporations, this report only includes income taxed at the S-Corporation level. It does not include income passed thru to the shareholders.

Source: Information Technology Division, Georgia Department of Revenue - Integrated Tax System Corporate Returns Reporting

Table 5

Net Corporate Tax Collections and Returns Processed Annually

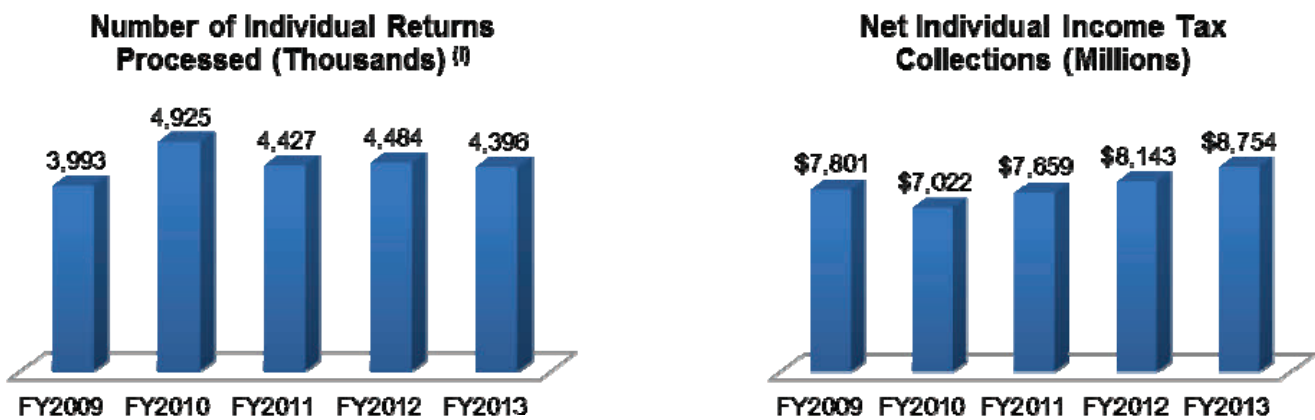


Note: Return and collection figures for FY2009 to FY2011 are unaudited. FY2012 numbers have been restated.

Source: Processing Center and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 6

Number of Individual Income Tax Returns Processed and Net Individual Income Tax Collections



Note: Return and collection figures for FY2009 and FY2010 are unaudited.

Source: Processing Center and Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 7

Comparative Trends in Georgia's Individual Income and State Income Tax Receipts

| | CY2009 | CY2010 | CY2011 | CY2012 | CY2013 |
|--|---------------|---------------|---------------|---------------|-------------------|
| Total Individual Personal Income ⁽ⁱ⁾ | | | | | |
| Amount (Millions) | \$ 330,287 | \$ 333,633 | \$ 356,836 | \$ 371,488 | \$ 380,780 |
| Change from Prior Year (%) | -2.83% | 1.01% | 6.95% | 4.11% | 2.50% |
| Individual Income Tax Receipts | | | | | |
| Net Amount (Millions) | \$ 7,307 | \$ 7,323 | \$ 7,952 | \$ 8,380 | \$ 8,879 |
| Change from Prior Year (%) | -16.56% | 0.22% | 8.59% | 5.38% | 5.95% |
| Income Elasticity Ratio ⁽ⁱⁱ⁾ | | | | | |
| Income Elasticity Ratio | 5.85 | 0.22 | 1.24 | 1.31 | 2.38 |

Note: A ratio of 1.0 would indicate an identical rate of change for income and tax yield. All data gleaned from BEA website using the "Interactive" tab provided; a link to BEA's interactive data tables provided to the right: <http://www.bea.gov/itable>

⁽ⁱ⁾ Individual Income amounts are calculated each quarter, then averaged together to produce a seasonally adjusted yearly average; all years shown are four-quarter averages, where as CY2013 is an average of the first 3 quarters of 2013.

⁽ⁱⁱ⁾ Ratio of the percentage change in tax receipts to the percentage change in personal income. This measures the sensitivity of individual income tax revenue to changes in total individual personal income.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and United States Department of Commerce, Bureau of Economic Analysis (BEA), data revised for release on December 19, 2013.

Table 8**Growth Trend of Individual Income Tax (Thousands)**

| | CY2008 | CY2009 | CY2010 | CY2011 | CY2012 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Number of Returns | 4,230 | 4,166 | 4,266 | 4,266 | 4,225 |
| Adjusted Gross Income ⁽ⁱ⁾ | \$ 192,294,583 | \$ 180,120,449 | \$ 189,682,692 | \$ 188,777,221 | \$ 196,194,573 |
| Taxable Net Income | \$ 140,015,944 | \$ 129,686,253 | \$ 138,514,245 | \$ 129,682,496 | \$ 133,493,844 |
| Tax Liability | \$ 7,716,095 | \$ 7,079,021 | \$ 7,670,024 | \$ 8,007,391 | \$ 8,515,779 |

Annual Numerical Increase/Decrease

| | | | | | |
|--------------------------------------|-----------------|-----------------|--------------|----------------|--------------|
| Number of Returns | (42) | (64) | 100 | - | 226 |
| Adjusted Gross Income ⁽ⁱ⁾ | \$ (10,452,307) | \$ (12,174,134) | \$ 9,562,243 | \$ (905,471) | \$ 7,417,352 |
| Taxable Net Income | \$ (11,010,446) | \$ (10,329,691) | \$ 8,827,992 | \$ (8,831,749) | \$ 3,811,348 |
| Tax Liability | \$ (657,174) | \$ (637,074) | \$ 591,003 | \$ 337,367 | \$ 508,388 |

Annual Percentage Increase/Decrease

| | | | | | |
|--------------------------------------|--------|--------|-------|--------|--------|
| Number of Returns | -0.98% | -1.51% | 2.40% | 0.00% | -0.96% |
| Adjusted Gross Income ⁽ⁱ⁾ | -5.16% | -6.33% | 5.31% | -0.48% | 3.93% |
| Taxable Net Income | -7.29% | -7.38% | 6.81% | -6.38% | 2.94% |
| Tax Liability | -7.85% | -8.26% | 8.35% | 4.40% | 6.35% |

Note: ⁽ⁱ⁾ Georgia Adjusted Gross Income from returns filed by full-year resident only.

Source: Information Technology Division, Georgia Department of Revenue

Table 9.1

CY2011 Georgia Individual Income - Returns by Income Class

| Georgia AGI | Number of Returns | Percent of Total Returns | Net Taxable Income (Dollars) | Percent of Net Taxable Income | Average Net Taxable Income (Dollars) | Total Tax (Dollars) | Number of Returns with NO Net Taxable Income | Percent of Total Returns | Average Tax Liability (Dollars) |
|-----------------|-------------------|--------------------------|------------------------------|-------------------------------|--------------------------------------|-------------------------|--|--------------------------|---------------------------------|
| Over Million | 6,286 | 0% | \$ 14,020,751,746 | 11% | \$ 2,230,473 | \$ 840,502,760 | 15 | 0% | \$ 133,710 |
| Over 500,000 | 14,065 | 0% | \$ 7,952,317,275 | 6% | \$ 565,398 | \$ 473,788,016 | 29 | 0% | \$ 33,686 |
| Over 100,000 | 413,136 | 10% | \$ 51,695,670,626 | 40% | \$ 125,130 | \$ 3,060,307,323 | 585 | 0% | \$ 7,408 |
| Over 50,000 | 692,468 | 16% | \$ 34,075,652,806 | 26% | \$ 49,209 | \$ 1,883,406,735 | 2,923 | 0% | \$ 2,720 |
| Over 30,000 | 635,860 | 15% | \$ 15,628,722,685 | 12% | \$ 24,579 | \$ 803,906,482 | 11,561 | 0% | \$ 1,264 |
| Over 25,000 | 238,253 | 6% | \$ 3,696,260,173 | 3% | \$ 15,514 | \$ 174,330,295 | 9,120 | 0% | \$ 732 |
| Over 20,000 | 283,819 | 7% | \$ 3,253,651,702 | 3% | \$ 11,464 | \$ 142,632,608 | 16,134 | 0% | \$ 503 |
| Over 15,000 | 338,090 | 8% | \$ 2,499,878,347 | 2% | \$ 7,394 | \$ 97,848,327 | 29,839 | 1% | \$ 289 |
| Over 14,000 | 72,869 | 2% | \$ 368,740,836 | 0% | \$ 5,060 | \$ 13,191,335 | 7,618 | 0% | \$ 181 |
| Over 13,000 | 76,178 | 2% | \$ 321,247,923 | 0% | \$ 4,217 | \$ 11,159,475 | 14,140 | 0% | \$ 146 |
| Over 12,000 | 78,779 | 2% | \$ 273,199,440 | 0% | \$ 3,468 | \$ 9,078,997 | 13,252 | 0% | \$ 115 |
| Over 11,000 | 71,066 | 2% | \$ 216,124,031 | 0% | \$ 3,041 | \$ 7,187,720 | 11,392 | 0% | \$ 101 |
| Over 10,000 | 71,334 | 2% | \$ 177,266,303 | 0% | \$ 2,485 | \$ 5,620,568 | 21,082 | 0% | \$ 79 |
| Over 9,000 | 89,409 | 2% | \$ 155,494,374 | 0% | \$ 1,739 | \$ 4,545,395 | 21,465 | 1% | \$ 51 |
| Over 8,000 | 67,781 | 2% | \$ 84,636,234 | 0% | \$ 1,249 | \$ 2,707,130 | 17,681 | 0% | \$ 40 |
| Over 7,000 | 62,955 | 1% | \$ 30,663,886 | 0% | \$ 487 | \$ 1,658,346 | 25,316 | 1% | \$ 26 |
| Over 6,000 | 62,182 | 1% | \$ (1,961,277) | 0% | \$ (32) | \$ 860,610 | 22,562 | 1% | \$ 14 |
| Over 5,000 | 60,764 | 1% | \$ (44,932,204) | 0% | \$ (739) | \$ 205,595 | 21,803 | 1% | \$ 3 |
| Over 4,000 | 57,840 | 1% | \$ (81,022,362) | 0% | \$ (1,401) | \$ 4,392 | 57,248 | 1% | \$ 0 |
| Over 3,000 | 56,836 | 1% | \$ (103,513,836) | 0% | \$ (1,821) | \$ 718 | 56,737 | 1% | \$ 0 |
| Over 2,000 | 55,891 | 1% | \$ (134,658,903) | 0% | \$ (2,409) | \$ 277 | 55,875 | 1% | \$ 0 |
| Over 1,000 | 53,344 | 1% | \$ (167,128,480) | 0% | \$ (3,133) | \$ 69 | 53,345 | 1% | \$ 0 |
| Under 1,000 | 322,105 | 8% | \$ (8,294,790,216) | -6% | \$ (25,752) | \$ 843 | 322,106 | 8% | \$ 0 |
| Non-Res/Partial | 384,070 | 9% | \$ 3,909,091,023 | 3% | \$ 10,178 | \$ 470,179,809 | 102,316 | 2% | \$ 1,224 |
| Totals | 4,265,380 | 100% | \$ 129,531,362,132 | 100% | \$ 30,368 | \$ 8,003,123,825 | 894,144 | 21% | \$ 1,876 |

Note: Previous statistical report data included non-resident and partial year returns in the Under 1,000 AGI category. For a more accurate representation, such return data has been broken out.

Source: Information Technology Division, Georgia Department of Revenue

Table 9.2

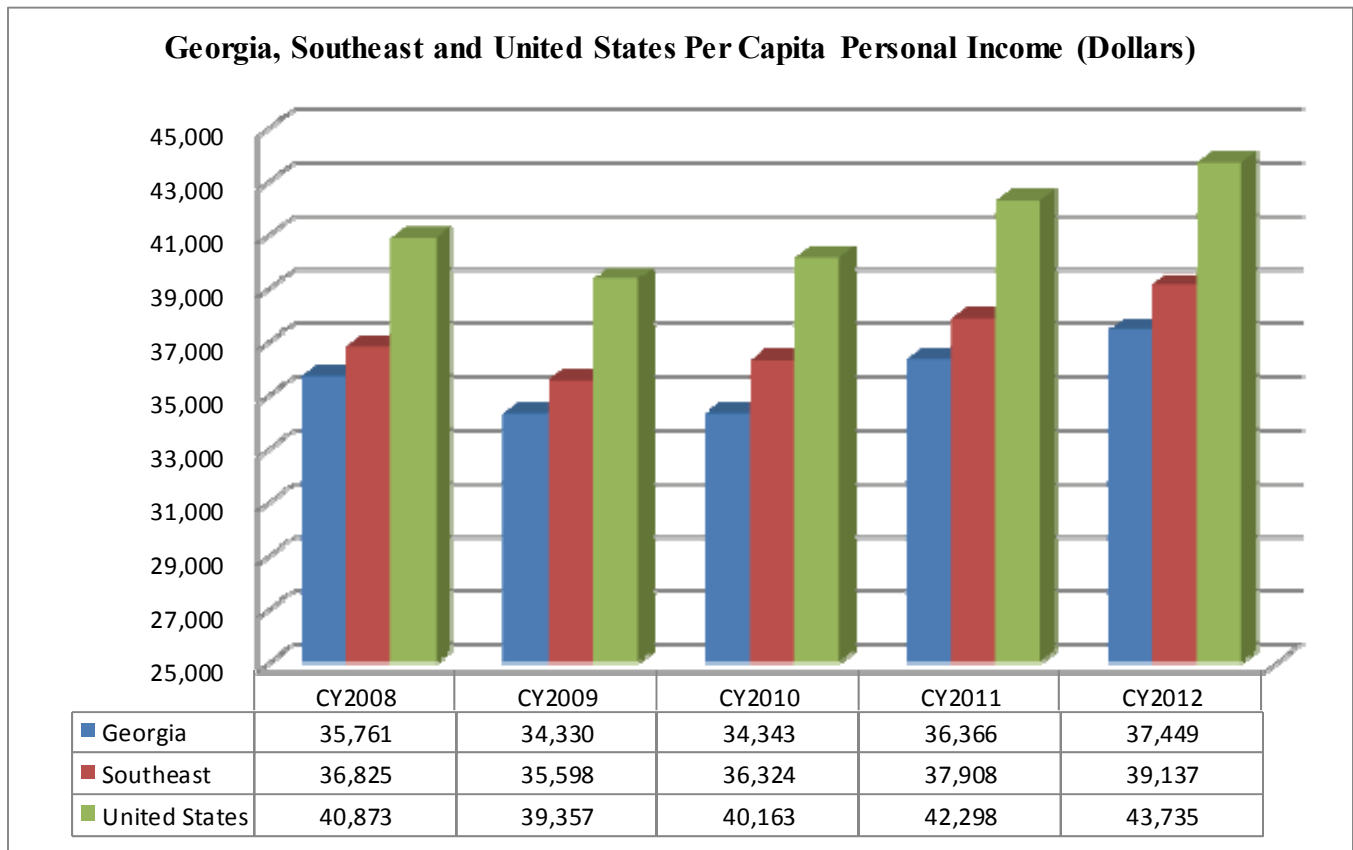
CY2012 Georgia Individual Income - Returns by Income Class

| Georgia AGI | Number of Returns | Percent of Total Returns | Net Taxable Income (Dollars) | Percent of Net Taxable Income | Average Net Taxable Income (Dollars) | Total Tax (Dollars) | Number of Returns with NO Net Taxable Income | Percent of Total Returns | Average Tax Liability (Dollars) |
|-----------------|-------------------|--------------------------|------------------------------|-------------------------------|--------------------------------------|-------------------------|--|--------------------------|---------------------------------|
| Over Million | 7,847 | 0% | \$ 18,937,228,717 | 14% | \$ 2,413,308 | \$ 1,135,114,086 | 18 | 0% | \$ 144,656 |
| Over 500,000 | 16,164 | 0% | \$ 9,267,897,047 | 7% | \$ 573,367 | \$ 552,239,470 | 27 | 0% | \$ 34,165 |
| Over 100,000 | 423,569 | 10% | \$ 55,206,329,049 | 41% | \$ 130,336 | \$ 3,208,545,861 | 495 | 0% | \$ 7,575 |
| Over 50,000 | 677,972 | 16% | \$ 33,780,867,723 | 25% | \$ 49,826 | \$ 1,872,358,924 | 2,593 | 0% | \$ 2,762 |
| Over 30,000 | 619,820 | 15% | \$ 15,357,057,995 | 11% | \$ 24,777 | \$ 795,214,063 | 10,394 | 0% | \$ 1,283 |
| Over 25,000 | 231,608 | 5% | \$ 3,595,638,662 | 3% | \$ 15,525 | \$ 172,151,148 | 8,001 | 0% | \$ 743 |
| Over 20,000 | 272,190 | 6% | \$ 3,106,720,484 | 2% | \$ 11,414 | \$ 140,212,672 | 13,913 | 0% | \$ 515 |
| Over 15,000 | 324,352 | 8% | \$ 2,343,299,179 | 2% | \$ 7,225 | \$ 95,143,621 | 25,948 | 1% | \$ 293 |
| Over 14,000 | 69,734 | 2% | \$ 332,971,006 | 0% | \$ 4,775 | \$ 12,706,600 | 6,712 | 0% | \$ 182 |
| Over 13,000 | 75,982 | 2% | \$ 290,761,118 | 0% | \$ 3,827 | \$ 10,967,178 | 12,971 | 0% | \$ 144 |
| Over 12,000 | 70,426 | 2% | \$ 230,328,356 | 0% | \$ 3,271 | \$ 8,807,682 | 10,701 | 0% | \$ 125 |
| Over 11,000 | 67,179 | 2% | \$ 184,886,265 | 0% | \$ 2,752 | \$ 7,127,690 | 9,953 | 0% | \$ 106 |
| Over 10,000 | 68,431 | 2% | \$ 138,881,242 | 0% | \$ 2,030 | \$ 5,556,639 | 18,091 | 0% | \$ 81 |
| Over 9,000 | 86,645 | 2% | \$ 112,586,101 | 0% | \$ 1,299 | \$ 4,535,868 | 18,658 | 0% | \$ 52 |
| Over 8,000 | 63,188 | 1% | \$ 37,735,259 | 0% | \$ 597 | \$ 2,691,072 | 15,221 | 0% | \$ 43 |
| Over 7,000 | 59,784 | 1% | \$ (130,812,207) | 0% | \$ (2,188) | \$ 1,648,200 | 22,617 | 1% | \$ 28 |
| Over 6,000 | 59,406 | 1% | \$ (58,679,089) | 0% | \$ (988) | \$ 855,599 | 20,206 | 0% | \$ 14 |
| Over 5,000 | 57,827 | 1% | \$ (362,095,114) | 0% | \$ (6,262) | \$ 198,049 | 19,403 | 0% | \$ 3 |
| Over 4,000 | 55,926 | 1% | \$ (154,842,644) | 0% | \$ (2,769) | \$ 4,059 | 55,392 | 1% | \$ 0 |
| Over 3,000 | 54,668 | 1% | \$ (201,681,872) | 0% | \$ (3,689) | \$ 590 | 54,588 | 1% | \$ 0 |
| Over 2,000 | 54,115 | 1% | \$ (253,037,876) | 0% | \$ (4,676) | \$ 228 | 54,102 | 1% | \$ 0 |
| Over 1,000 | 51,756 | 1% | \$ (309,244,806) | 0% | \$ (5,975) | \$ 38 | 51,754 | 1% | \$ 0 |
| Under 1,000 | 376,620 | 9% | \$ (12,135,308,587) | -5% | \$ (32,222) | \$ 582 | 376,621 | 9% | \$ 0 |
| Non-Res/Partial | 380,903 | 9% | \$ 5,392,393,290 | 0% | \$ 14,157 | \$ 521,374,090 | 94,902 | 2% | \$ 1,369 |
| Totals | 4,226,112 | 100% | \$ 134,709,879,298 | 100% | \$ 31,876 | \$ 8,547,454,009 | 903,281 | 21% | \$ 2,023 |

Note: Previous statistical report data included non-resident and partial year returns in the Under 1,000 AGI category. For a more accurate representation, such return data has been broken out.

Source: Information Technology Division, Georgia Department of Revenue

Table 10



Note: All data gleaned from BEA website using the "Interactive" tab provided at <http://www.bea.gov/>

Source: US Department of Commerce, Bureau of Economic Analysis - per Capita Personal Income Summary (SA1-3) generated using "Interactive" tab on BEA website

Table 11

CY2013 Electronic Filing Results vs. Paper Returns (Thousands)

| Filing Type | Individual Income Tax | Withholding Tax | Corporate Tax | Sales and Use Tax | Total Returns |
|--------------------|------------------------------|------------------------|----------------------|--------------------------|----------------------|
| E-filing | 3,527 | 933 | 194 | 1,182 | 5,836 |
| Paper returns | 830 | 157 | 115 | 107 | 1,209 |
| Total | 4,357 | 1,090 | 309 | 1,289 | 7,045 |

Note: Individual Income Tax includes Amended returns.

Source: Information Technology Division, Georgia Department of Revenue - electronic returns

Local Government Services Division

The Local Government Services Division administers all Property Tax laws and regulations, distributes Sales and Use Taxes to local taxing authorities and administers the laws set forth in the Unclaimed Property Act.

Additionally, the Division is charged with the administration of Ad Valorem Tax, including the approval of all county tax digests, developing assessments for all public utility property and railroad, providing current use values and owner harvest timber values to county tax officials and training for local tax officials.

Property Tax

For this reporting period the state millage rate was 1/5th (.20) mill. It is a component of every Real and Personal Property Tax bill, including motor vehicles, issued by local government officials.

In the mid-1800s, Georgia passed an Act allowing for the taxation of property or “ad valorem.” The Ad Valorem Tax has remained in effect since then. It constitutes the primary source of revenue for local county governments, municipalities, and public schools in Georgia.

For more detailed information, please reference the 2012 Property Tax Administration Annual Report.

Grants and Distributions: **\$4.6 billion** distributed in
Sales and Use Tax to local governments

Table 12

Summary of Net Property Tax Collections by Category (Thousands)

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|------------------|------------------|------------------|------------------|------------------|
| General Property (Real and Tangible Personal) | \$ 81,377 | \$ 82,111 | \$ 77,788 | \$ 65,569 | \$ 51,993 |
| Public Utilities, Ad Valorem Tax - Railroad Companies | \$ - | \$ 7 | \$ 10 | \$ 10 | \$ - |
| Intangible Recording Fee | \$ 1,086 | \$ 916 | \$ 952 | \$ 963 | \$ 1,098 |
| Interest and Other Property Tax Revenue | \$ 343 | \$ 484 | \$ 1,248 | \$ 875 | \$ 401 |
| Public Service Commission (Utility Fees) | \$ 1,050 | \$ 1,052 | \$ 1,052 | \$ 1,048 | \$ 1,050 |
| Total | \$ 83,856 | \$ 84,570 | \$ 81,050 | \$ 68,465 | \$ 54,542 |

Source: Accounting Unit, Finance Department and Local Government Services Division, Georgia Department of Revenue

Table 13**Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|----------------|----------------|----------------|----------------|-----------------------|
| Net Taxable Values | | | | | |
| State Rate (per \$1,000 value) | 0.25 | 0.25 | 0.25 | 0.25 | 0.20 |
| Grand Total | \$ 351,151,399 | \$ 349,525,150 | \$ 328,433,850 | \$ 303,278,456 | \$ 291,638,396 |
| Public Utilities | \$ 12,094,511 | \$ 12,396,086 | \$ 12,247,352 | \$ 12,745,600 | \$ 13,296,436 |
| General Property (Net of Exemptions) | | | | | |
| Total | \$ 339,056,888 | \$ 337,129,064 | \$ 316,186,498 | \$ 290,532,856 | \$ 278,341,960 |
| Real Property | \$ 284,700,317 | \$ 281,570,471 | \$ 265,713,437 | \$ 248,310,208 | \$ 235,100,476 |
| Personal Property | \$ 54,356,572 | \$ 55,558,593 | \$ 50,473,061 | \$ 42,222,648 | \$ 43,241,484 |

Source: Local Government Services Division, Georgia Department of Revenue

Table 14**Values of General Property, Public Utilities Dollars by Class of Property (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | Net Change FY12 to FY13 |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------------------------|
| General Property | | | | | | |
| Real Estate | \$801,315,889 | \$800,613,893 | \$761,882,372 | \$715,637,889 | \$680,375,148 | \$ (35,262,741) |
| Motor Vehicles | \$ 58,969,872 | \$ 61,254,833 | \$ 54,108,023 | \$ 53,920,356 | \$ 56,532,220 | \$ 2,611,864 |
| Other Personal Tangible Proper- | \$100,348,960 | \$101,335,464 | \$ 94,586,464 | \$ 96,305,728 | \$100,223,743 | \$ 3,918,015 |
| Total, Gross Value | \$960,634,721 | \$963,204,190 | \$910,576,859 | \$865,863,973 | \$837,131,111 | \$ (28,732,862) |
| Exemptions, Homestead | | | | | | |
| Agriculture and Freepport | \$112,992,501 | \$120,381,530 | \$120,110,614 | \$139,531,833 | \$141,276,210 | \$ 1,744,377 |
| Total Net Taxable General Property | \$847,642,220 | \$842,822,660 | \$790,466,245 | \$726,332,140 | \$695,854,901 | \$ (30,477,239) |
| Public Utilities | | | | | | |
| Railroads | \$ 2,076,573 | \$ 2,007,982 | \$ 2,059,177 | \$ 2,375,897 | \$ 2,435,233 | \$ 59,336 |
| Telephones | \$ 5,190,390 | \$ 4,904,921 | \$ 4,760,227 | \$ 4,757,364 | \$ 4,341,717 | \$ (415,647) |
| Electric | \$ 20,036,908 | \$ 21,048,513 | \$ 22,627,758 | \$ 24,196,894 | \$ 25,671,702 | \$ 1,474,808 |
| Gas | \$ 1,322,460 | \$ 1,376,028 | \$ 1,354,041 | \$ 1,398,781 | \$ 1,451,508 | \$ 52,727 |
| Pipeline | \$ 950,705 | \$ 1,194,813 | \$ 1,267,440 | \$ 1,321,775 | \$ 1,375,700 | \$ 53,925 |
| Flight Equipment | \$ 1,959,534 | \$ 2,067,154 | \$ 1,889,867 | \$ 1,663,305 | \$ 52,763 | \$ (1,610,542) |
| Total Taxable Public Utilities | \$ 31,536,570 | \$ 32,599,411 | \$ 33,958,510 | \$ 35,714,016 | \$ 35,328,623 | \$ (385,393) |
| Grand Total Taxable Value | \$879,178,790 | \$875,422,071 | \$824,424,755 | \$762,046,156 | \$731,183,524 | \$ (30,862,632) |

Source: Local Government Services Division, Georgia Department of Revenue

Table 15

CY2012 Selected Tax Statistics and Estimates by County

| County | Assessed Value (Thousands) ⁽¹⁾ | | | | County 1% Tax Distribution (Thousands) | | | | | | |
|----------|---|---------------|--------------------|-----------|--|-----------|------|------------|------------|--|--|
| | General Property | | Net Public Utility | LOST | SPLOST | ELOST | HOST | OTHER LOST | Total | | |
| | Gross | Net | | | | | | | | | |
| Appling | \$ 337,078 | \$ 297,096 | \$ 375,130 | \$ 3,747 | \$ 3,748 | \$ 3,748 | \$ - | \$ - | \$ 11,242 | | |
| Atkinson | \$ 150,220 | \$ 119,969 | \$ 7,046 | \$ 751 | \$ 751 | \$ 750 | \$ - | \$ - | \$ 2,251 | | |
| Bacon | \$ 215,774 | \$ 188,473 | \$ 11,121 | \$ 1,300 | \$ 1,300 | \$ 1,301 | \$ - | \$ - | \$ 3,902 | | |
| Baker | \$ 159,805 | \$ 115,787 | \$ 7,731 | \$ 253 | \$ 253 | \$ 253 | \$ - | \$ - | \$ 760 | | |
| Baldwin | \$ 1,070,925 | \$ 876,763 | \$ 79,477 | \$ 6,339 | \$ 6,338 | \$ 6,339 | \$ - | \$ - | \$ 19,016 | | |
| Banks | \$ 689,475 | \$ 470,652 | \$ 23,180 | \$ 3,056 | \$ 3,056 | \$ 3,056 | \$ - | \$ - | \$ 9,168 | | |
| Barrow | \$ 1,658,741 | \$ 1,329,730 | \$ 59,688 | \$ 8,426 | \$ 8,424 | \$ 8,426 | \$ - | \$ - | \$ 25,277 | | |
| Bartow | \$ 2,937,799 | \$ 2,360,094 | \$ 308,299 | \$ 20,724 | \$ 20,710 | \$ 20,718 | \$ - | \$ - | \$ 62,152 | | |
| Ben Hill | \$ 383,967 | \$ 317,989 | \$ 16,307 | \$ 2,354 | \$ 2,354 | \$ 2,351 | \$ - | \$ - | \$ 7,059 | | |
| Berrien | \$ 433,372 | \$ 295,742 | \$ 15,387 | \$ 1,598 | \$ 1,598 | \$ 1,598 | \$ - | \$ - | \$ 4,795 | | |
| Bibb | \$ 4,423,137 | \$ 3,783,123 | \$ 132,674 | \$ 32,288 | \$ 20,075 | \$ 32,262 | \$ - | \$ - | \$ 84,626 | | |
| Bleckley | \$ 300,675 | \$ 229,176 | \$ 9,890 | \$ 1,089 | \$ 1,089 | \$ 1,089 | \$ - | \$ - | \$ 3,267 | | |
| Brantley | \$ 339,082 | \$ 270,002 | \$ 31,427 | \$ 1,227 | \$ 1,226 | \$ 1,228 | \$ - | \$ - | \$ 3,681 | | |
| Brooks | \$ 601,071 | \$ 367,222 | \$ 16,004 | \$ 1,147 | \$ 1,147 | \$ 1,147 | \$ - | \$ - | \$ 3,442 | | |
| Bryan | \$ 1,276,862 | \$ 1,135,574 | \$ 29,464 | \$ 5,371 | \$ 5,371 | \$ 5,372 | \$ - | \$ - | \$ 16,114 | | |
| Bulloch | \$ 1,822,061 | \$ 1,555,297 | \$ 53,213 | \$ 10,430 | \$ 10,429 | \$ 10,428 | \$ - | \$ - | \$ 31,287 | | |
| Burke | \$ 700,620 | \$ 488,516 | \$ 1,497,802 | \$ 5,708 | \$ 5,707 | | \$ - | \$ - | \$ 11,415 | | |
| Butts | \$ 673,938 | \$ 493,580 | \$ 54,132 | \$ 4,019 | \$ 4,019 | \$ 4,020 | \$ - | \$ - | \$ 12,057 | | |
| Calhoun | \$ 158,363 | \$ 100,051 | \$ 10,024 | \$ 450 | \$ 450 | \$ 450 | \$ - | \$ - | \$ 1,349 | | |
| Camden | \$ 1,597,117 | \$ 1,372,715 | \$ 43,852 | \$ 7,253 | \$ 7,250 | \$ 7,213 | \$ - | \$ - | \$ 21,716 | | |
| Candler | \$ 252,700 | \$ 194,226 | \$ 11,139 | \$ 1,349 | \$ 1,349 | \$ 1,349 | \$ - | \$ - | \$ 4,046 | | |
| Carroll | \$ 2,777,730 | \$ 2,215,958 | \$ 97,696 | \$ 16,479 | \$ 16,481 | \$ 16,482 | \$ - | \$ - | \$ 49,442 | | |
| Catoosa | \$ 1,694,638 | \$ 1,352,769 | \$ 39,858 | \$ 9,595 | \$ 9,596 | \$ 9,592 | \$ - | \$ - | \$ 28,783 | | |
| Charlton | \$ 280,207 | \$ 236,379 | \$ 25,082 | \$ 1,147 | \$ 1,146 | \$ 1,147 | \$ - | \$ - | \$ 3,441 | | |
| Chatham | \$ 13,028,822 | \$ 10,623,241 | \$ 226,234 | \$ 63,405 | \$ 63,385 | \$ 63,179 | \$ - | \$ - | \$ 189,969 | | |

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

| County | Assessed Value (Thousands) ⁽¹⁾ | | | County 1% Tax Distribution (Thousands) | | | | | | |
|---------------|---|---------------|--------------------|--|------------|------------|------------|------------|------------|--|
| | General Property | | Net Public Utility | LOST | SPLOST | ELOST | HOST | OTHER LOST | Total | |
| | Gross | Net | | | | | | | | |
| Chattahoochee | \$ 66,716 | \$ 55,381 | \$ 7,131 | \$ 1,111 | \$ 1,110 | \$ 1,111 | \$ - | \$ - | \$ 3,332 | |
| Chattooga | \$ 515,015 | \$ 351,805 | \$ 16,631 | \$ 2,430 | \$ 2,430 | \$ 2,430 | \$ - | \$ - | \$ 7,290 | |
| Cherokee | \$ 7,059,158 | \$ 6,028,720 | \$ 137,171 | | \$ 30,792 | \$ 30,808 | \$ - | \$ - | \$ 61,600 | |
| Clarke | \$ 3,551,509 | \$ 2,941,151 | \$ 77,606 | \$ 20,704 | \$ 20,693 | \$ 20,693 | \$ - | \$ - | \$ 62,089 | |
| Clay | \$ 146,732 | \$ 98,866 | \$ 4,986 | \$ 264 | \$ 264 | \$ 264 | \$ - | \$ - | \$ 793 | |
| Clayton | \$ 6,098,233 | \$ 4,803,018 | \$ 872,445 | \$ 49,693 | \$ 46,098 | \$ 49,699 | \$ - | \$ - | \$ 145,490 | |
| Clinch | \$ 280,117 | \$ 225,072 | \$ 18,779 | \$ 718 | \$ 718 | \$ 717 | \$ - | \$ - | \$ 2,153 | |
| Cobb | \$ 28,216,707 | \$ 24,296,058 | \$ 783,321 | | \$ 131,647 | \$ 131,719 | \$ - | \$ - | \$ 263,366 | |
| Coffee | \$ 999,056 | \$ 728,689 | \$ 31,464 | \$ 5,776 | \$ 5,774 | \$ 5,773 | \$ - | \$ - | \$ 17,323 | |
| Colquitt | \$ 1,063,262 | \$ 801,430 | \$ 32,078 | \$ 5,831 | \$ 5,831 | \$ 5,831 | \$ - | \$ - | \$ 17,494 | |
| Columbia | \$ 4,508,146 | \$ 4,144,198 | \$ 70,100 | \$ 19,699 | \$ 19,688 | \$ 19,688 | \$ - | \$ - | \$ 59,076 | |
| Cook | \$ 457,084 | \$ 295,357 | \$ 17,501 | \$ 1,929 | \$ 1,929 | \$ 1,929 | \$ - | \$ - | \$ 5,786 | |
| Coweta | \$ 4,144,362 | \$ 3,279,806 | \$ 179,671 | \$ 20,635 | \$ 20,635 | \$ 20,637 | \$ - | \$ - | \$ 61,907 | |
| Crawford | \$ 347,581 | \$ 268,476 | \$ 14,288 | \$ 600 | \$ 600 | \$ 600 | \$ - | \$ - | \$ 1,800 | |
| Crisp | \$ 686,020 | \$ 534,587 | \$ 10,027 | \$ 4,090 | \$ 4,090 | \$ 4,090 | \$ - | \$ - | \$ 12,271 | |
| Dade | \$ 484,936 | \$ 377,401 | \$ 18,320 | \$ 2,464 | \$ 2,464 | \$ 1,841 | \$ - | \$ - | \$ 6,770 | |
| Dawson | \$ 1,242,841 | \$ 981,151 | \$ 26,199 | \$ 6,506 | \$ 6,506 | \$ 6,509 | \$ - | \$ - | \$ 19,521 | |
| Decatur | \$ 1,010,863 | \$ 718,310 | \$ 36,265 | \$ 4,781 | \$ 4,781 | \$ 4,781 | \$ - | \$ - | \$ 14,343 | |
| DeKalb | \$ 20,648,830 | \$ 18,285,295 | \$ 368,612 | | | \$ 108,358 | \$ 108,260 | \$ - | \$ 216,618 | |
| Dodge | \$ 468,807 | \$ 355,332 | \$ 20,120 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ - | \$ - | \$ 6,405 | |
| Dooley | \$ 342,437 | \$ 235,905 | \$ 21,002 | \$ 1,666 | \$ 1,666 | \$ 1,666 | \$ - | \$ - | \$ 4,998 | |
| Dougherty | \$ 2,179,154 | \$ 1,768,877 | \$ 65,784 | \$ 17,118 | \$ 17,117 | \$ 17,117 | \$ - | \$ - | \$ 51,351 | |
| Douglas | \$ 3,767,430 | \$ 3,138,671 | \$ 112,121 | \$ 22,238 | \$ 22,285 | \$ 22,235 | \$ - | \$ - | \$ 66,757 | |
| Early | \$ 494,729 | \$ 345,603 | \$ 20,352 | \$ 1,885 | \$ 1,885 | \$ 1,885 | \$ - | \$ - | \$ 5,654 | |
| Echols | \$ 107,743 | \$ 95,267 | \$ 7,921 | \$ 182 | \$ 182 | \$ 182 | \$ - | \$ - | \$ 546 | |

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

| County | Assessed Value (Thousands) ⁽¹⁾ | | County 1% Tax Distribution (Thousands) | | | | | | |
|-----------|---|---------------|--|------------|------------|------------|------|------------|------------|
| | General Property | | Net Public Utility | LOST | SPLOST | ELOST | HOST | OTHER LOST | Total |
| | Gross | Net | | | | | | | |
| Effingham | \$ 1,516,222 | \$ 1,248,547 | \$ 182,207 | \$ 7,516 | \$ 7,516 | \$ 7,517 | \$ - | \$ - | \$ 22,550 |
| Elbert | \$ 606,747 | \$ 441,649 | \$ 35,958 | \$ 2,047 | \$ 2,047 | \$ 2,047 | \$ - | \$ - | \$ 6,141 |
| Emanuel | \$ 528,616 | \$ 392,795 | \$ 17,921 | \$ 2,820 | \$ 2,819 | \$ 2,819 | \$ - | \$ - | \$ 8,458 |
| Evans | \$ 253,078 | \$ 218,015 | \$ 7,303 | \$ 1,395 | \$ 1,395 | \$ 1,395 | \$ - | \$ - | \$ 4,184 |
| Fannin | \$ 1,328,038 | \$ 1,071,141 | \$ 19,189 | \$ 3,759 | \$ 3,759 | \$ 3,758 | \$ - | \$ - | \$ 11,275 |
| Fayette | \$ 4,524,189 | \$ 3,677,248 | \$ 72,396 | \$ 20,048 | \$ - | \$ 20,006 | \$ - | \$ - | \$ 40,054 |
| Floyd | \$ 2,722,676 | \$ 2,442,589 | \$ 361,402 | \$ 15,050 | \$ 15,034 | \$ 15,049 | \$ - | \$ - | \$ 45,132 |
| Forsyth | \$ 8,810,802 | \$ 7,387,855 | \$ 116,372 | \$ 30,829 | \$ 30,811 | \$ 30,829 | \$ - | \$ - | \$ 92,469 |
| Franklin | \$ 701,867 | \$ 475,629 | \$ 22,802 | \$ 3,449 | \$ 3,449 | \$ 3,449 | \$ - | \$ - | \$ 10,348 |
| Fulton | \$ 50,845,757 | \$ 46,154,534 | \$ 1,147,265 | \$ 237,490 | \$ - | \$ 237,852 | \$ - | \$ 118,353 | \$ 593,695 |
| Gilmer | \$ 1,229,833 | \$ 941,769 | \$ 26,066 | \$ 3,752 | \$ 3,752 | \$ 3,752 | \$ - | \$ - | \$ 11,257 |
| Glascock | \$ 85,987 | \$ 63,694 | \$ 11,999 | \$ 202 | \$ 202 | \$ 202 | \$ - | \$ - | \$ 607 |
| Glynn | \$ 4,794,431 | \$ 3,881,220 | \$ 96,047 | \$ 18,807 | \$ 1,798 | \$ 18,780 | \$ - | \$ - | \$ 39,385 |
| Gordon | \$ 1,828,123 | \$ 1,257,067 | \$ 41,514 | \$ 8,823 | \$ 8,820 | \$ 8,821 | \$ - | \$ - | \$ 26,463 |
| Grady | \$ 664,384 | \$ 457,285 | \$ 15,821 | \$ 2,645 | \$ 2,644 | \$ 2,647 | \$ - | \$ - | \$ 7,936 |
| Greene | \$ 1,538,516 | \$ 1,194,036 | \$ 28,821 | \$ 3,515 | \$ 3,522 | \$ 328 | \$ - | \$ - | \$ 7,364 |
| Gwinnett | \$ 27,757,464 | \$ 23,276,210 | \$ 416,689 | \$ - | \$ 142,165 | \$ 142,210 | \$ - | \$ - | \$ 284,375 |
| Habersham | \$ 1,321,668 | \$ 938,927 | \$ 54,123 | \$ 5,573 | \$ 5,571 | \$ 5,573 | \$ - | \$ - | \$ 16,717 |
| Hall | \$ 6,527,966 | \$ 5,269,011 | \$ 140,196 | \$ 27,079 | \$ 27,071 | \$ 27,075 | \$ - | \$ - | \$ 81,225 |
| Hancock | \$ 420,649 | \$ 310,193 | \$ 43,492 | \$ 464 | \$ 463 | \$ 465 | \$ - | \$ - | \$ 1,392 |
| Haralson | \$ 793,918 | \$ 624,063 | \$ 44,026 | \$ 3,626 | \$ 3,625 | \$ 3,626 | \$ - | \$ - | \$ 10,878 |
| Harris | \$ 1,363,608 | \$ 1,136,582 | \$ 90,522 | \$ 2,651 | \$ 2,651 | \$ 2,651 | \$ - | \$ - | \$ 7,953 |
| Hart | \$ 1,010,365 | \$ 742,211 | \$ 53,749 | \$ 2,697 | \$ 2,697 | \$ 2,697 | \$ - | \$ - | \$ 8,092 |
| Heard | \$ 312,207 | \$ 215,838 | \$ 185,994 | \$ 4,893 | \$ 4,893 | \$ 4,893 | \$ - | \$ - | \$ 14,678 |
| Henry | \$ 5,770,185 | \$ 4,442,948 | \$ 124,884 | \$ 30,092 | \$ 30,058 | \$ 30,076 | \$ - | \$ - | \$ 90,227 |

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

| County | Assessed Value (Thousands) ⁽¹⁾ | | | County 1% Tax Distribution (Thousands) | | | | | | |
|------------|---|--------------|--------------------|--|-----------|-----------|------|------------|-----------|--|
| | General Property | | Net Public Utility | LOST | SPLOST | ELOST | HOST | OTHER LOST | Total | |
| | Gross | Net | | | | | | | | |
| Houston | \$ 3,836,285 | \$ 3,414,311 | \$ 99,535 | \$ 22,540 | \$ 22,539 | \$ 22,540 | \$ - | \$ - | \$ 67,619 | |
| Irwin | \$ 301,406 | \$ 199,346 | \$ 18,666 | \$ 742 | \$ 742 | \$ 742 | \$ - | \$ - | \$ 2,227 | |
| Jackson | \$ 2,435,876 | \$ 1,827,090 | \$ 77,897 | \$ 9,300 | \$ 9,299 | \$ 9,304 | \$ - | \$ - | \$ 27,904 | |
| Jasper | \$ 431,086 | \$ 295,889 | \$ 25,376 | \$ 883 | \$ 881 | \$ 881 | \$ - | \$ - | \$ 2,646 | |
| Jeff Davis | \$ 313,016 | \$ 242,155 | \$ 15,260 | \$ 2,074 | \$ 2,074 | \$ 2,074 | \$ - | \$ - | \$ 6,222 | |
| Jefferson | \$ 495,551 | \$ 345,514 | \$ 44,387 | \$ 2,244 | \$ 2,243 | \$ 2,244 | \$ - | \$ - | \$ 6,731 | |
| Jenkins | \$ 266,541 | \$ 202,616 | \$ 15,376 | \$ 753 | \$ 753 | \$ 755 | \$ - | \$ - | \$ 2,262 | |
| Johnson | \$ 218,424 | \$ 146,853 | \$ 8,032 | \$ 623 | \$ 623 | \$ 623 | \$ - | \$ - | \$ 1,869 | |
| Jones | \$ 796,654 | \$ 635,089 | \$ 48,059 | \$ 2,423 | \$ 2,422 | \$ 2,422 | \$ - | \$ - | \$ 7,267 | |
| Lamar | \$ 504,599 | \$ 374,786 | \$ 19,415 | \$ 1,681 | \$ 1,681 | \$ 1,681 | \$ - | \$ - | \$ 5,044 | |
| Lanier | \$ 199,560 | \$ 152,554 | \$ 6,749 | \$ 592 | \$ 592 | \$ 592 | \$ - | \$ - | \$ 1,776 | |
| Laurens | \$ 1,269,677 | \$ 1,030,851 | \$ 51,321 | \$ 8,649 | \$ 8,648 | \$ 8,649 | \$ - | \$ - | \$ 25,946 | |
| Lee | \$ 976,364 | \$ 819,658 | \$ 19,687 | \$ 3,641 | \$ 3,641 | \$ 3,641 | \$ - | \$ - | \$ 10,923 | |
| Liberty | \$ 1,287,634 | \$ 1,095,938 | \$ 56,717 | \$ 8,379 | \$ 8,378 | \$ 8,380 | \$ - | \$ - | \$ 25,137 | |
| Lincoln | \$ 307,646 | \$ 244,484 | \$ 11,101 | \$ 733 | \$ 733 | \$ 733 | \$ - | \$ - | \$ 2,199 | |
| Long | \$ 289,918 | \$ 244,948 | \$ 11,728 | \$ 610 | \$ 610 | \$ 610 | \$ - | \$ - | \$ 1,830 | |
| Lowndes | \$ 3,108,237 | \$ 2,527,554 | \$ 80,745 | \$ 21,778 | \$ 21,777 | \$ 21,777 | \$ - | \$ - | \$ 65,332 | |
| Lumpkin | \$ 1,160,799 | \$ 822,777 | \$ 21,837 | \$ 3,044 | \$ 3,043 | \$ 3,044 | \$ - | \$ - | \$ 9,131 | |
| Macon | \$ 383,641 | \$ 284,129 | \$ 27,955 | \$ 1,243 | \$ 1,243 | \$ 1,243 | \$ - | \$ - | \$ 3,730 | |
| Madison | \$ 682,380 | \$ 508,020 | \$ 24,917 | \$ 2,083 | \$ 2,083 | \$ 2,083 | \$ - | \$ - | \$ 6,248 | |
| Marion | \$ 264,287 | \$ 189,073 | \$ 9,860 | \$ 520 | \$ 520 | \$ 520 | \$ - | \$ - | \$ 1,559 | |
| McDuffie | \$ 661,296 | \$ 515,130 | \$ 37,953 | \$ 3,539 | \$ 3,539 | \$ 3,539 | \$ - | \$ - | \$ 10,618 | |
| McIntosh | \$ 551,327 | \$ 471,636 | \$ 14,157 | \$ 1,380 | \$ 1,380 | \$ 1,380 | \$ - | \$ - | \$ 4,141 | |
| Meriwether | \$ 725,185 | \$ 472,787 | \$ 24,106 | \$ 1,705 | \$ 1,705 | \$ 1,705 | \$ - | \$ - | \$ 5,116 | |
| Miller | \$ 190,251 | \$ 147,169 | \$ 6,395 | \$ 709 | \$ 709 | \$ 708 | \$ - | \$ - | \$ 2,126 | |

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

| County | Assessed Value (Thousands) ⁽⁶⁾ | | | County 1% Tax Distribution (Thousands) | | | | | | |
|------------|---|--------------|--------------------|--|-----------|-----------|-----------|------------|------------|--|
| | General Property | | Net Public Utility | LOST | SPLOST | ELOST | HOST | OTHER LOST | Total | |
| | Gross | Net | | | | | | | | |
| Mitchell | \$ 691,695 | \$ 504,795 | \$ 29,539 | \$ 2,892 | \$ 2,893 | \$ 2,893 | \$ - | \$ - | \$ 8,677 | |
| Monroe | \$ 981,058 | \$ 770,186 | \$ 558,480 | \$ 4,192 | \$ 4,192 | \$ 4,192 | \$ - | \$ - | \$ 12,576 | |
| Montgomery | \$ 223,297 | \$ 179,746 | \$ 7,364 | \$ 668 | \$ 667 | \$ 668 | \$ - | \$ - | \$ 2,002 | |
| Morgan | \$ 785,903 | \$ 550,460 | \$ 25,739 | \$ 3,617 | \$ 3,613 | \$ 3,612 | \$ - | \$ - | \$ 10,843 | |
| Murray | \$ 982,283 | \$ 779,791 | \$ 34,674 | \$ 4,347 | \$ 4,339 | \$ 4,342 | \$ - | \$ - | \$ 13,028 | |
| Muscogee | \$ 5,259,569 | \$ 4,700,232 | \$ 111,893 | \$ 37,044 | \$ 65 | \$ 36,958 | \$ - | \$ 34,287 | \$ 108,354 | |
| Newton | \$ 2,246,117 | \$ 1,847,531 | \$ 55,958 | \$ 11,088 | \$ 11,087 | \$ 11,087 | \$ - | \$ - | \$ 33,263 | |
| Oconee | \$ 1,595,782 | \$ 1,292,629 | \$ 34,973 | \$ 5,582 | \$ 5,582 | \$ 5,583 | \$ - | \$ - | \$ 16,747 | |
| Oglethorpe | \$ 495,789 | \$ 356,792 | \$ 12,150 | \$ 779 | \$ 779 | \$ 779 | \$ - | \$ - | \$ 2,338 | |
| Paulding | \$ 2,923,917 | \$ 2,468,667 | \$ 88,174 | \$ 14,545 | \$ 14,542 | \$ 14,555 | \$ - | \$ - | \$ 43,642 | |
| Peach | \$ 697,341 | \$ 575,129 | \$ 18,170 | \$ 3,857 | \$ 3,857 | \$ 3,859 | \$ - | \$ - | \$ 11,573 | |
| Pickens | \$ 1,472,079 | \$ 1,227,721 | \$ 31,886 | \$ 4,082 | \$ 4,080 | \$ 4,086 | \$ - | \$ - | \$ 12,248 | |
| Pierce | \$ 504,976 | \$ 381,904 | \$ 16,869 | \$ 1,812 | \$ 1,812 | \$ 1,814 | \$ - | \$ - | \$ 5,437 | |
| Pike | \$ 568,095 | \$ 417,638 | \$ 11,869 | \$ 1,115 | \$ 1,113 | \$ 386 | \$ - | \$ - | \$ 2,614 | |
| Polk | \$ 1,007,962 | \$ 786,510 | \$ 78,333 | \$ 4,941 | \$ 4,941 | \$ 4,944 | \$ - | \$ - | \$ 14,827 | |
| Pulaski | \$ 264,840 | \$ 221,445 | \$ 9,280 | \$ 975 | \$ 975 | \$ 975 | \$ - | \$ - | \$ 2,925 | |
| Putnam | \$ 1,403,517 | \$ 1,150,066 | \$ 176,505 | \$ 3,758 | \$ 3,758 | \$ 3,758 | \$ - | \$ - | \$ 11,273 | |
| Quitman | \$ 107,824 | \$ 68,904 | \$ 4,501 | \$ 199 | \$ 199 | \$ 199 | \$ - | \$ - | \$ 598 | |
| Rabun | \$ 1,230,854 | \$ 1,098,878 | \$ 485,504 | \$ 3,337 | \$ 3,337 | \$ 3,337 | \$ - | \$ - | \$ 10,011 | |
| Randolph | \$ 231,969 | \$ 156,468 | \$ 11,377 | \$ 937 | \$ 937 | \$ 938 | \$ - | \$ - | \$ 2,812 | |
| Richmond | \$ 5,103,755 | \$ 4,130,218 | \$ 150,294 | \$ 37,788 | \$ 37,776 | \$ 37,784 | \$ - | \$ - | \$ 113,348 | |
| Rockdale | \$ 2,604,225 | \$ 2,187,886 | \$ 64,521 | | \$ 13,995 | \$ 14,000 | \$ 13,990 | \$ - | \$ 41,986 | |
| Schley | \$ 147,902 | \$ 100,168 | \$ 4,417 | \$ 353 | \$ 351 | \$ 353 | \$ - | \$ - | \$ 1,057 | |
| Screven | \$ 443,253 | \$ 328,730 | \$ 40,006 | \$ 1,298 | \$ 1,298 | \$ 1,298 | \$ - | \$ - | \$ 3,895 | |
| Seminole | \$ 357,807 | \$ 220,227 | \$ 9,008 | \$ 1,343 | \$ 1,344 | \$ 1,343 | \$ - | \$ - | \$ 4,031 | |

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

| County | Assessed Value (Thousands) ⁽⁶⁾ | | | County 1% Tax Distribution (Thousands) | | | | | | |
|------------|---|--------------|--------------------|--|-----------|-----------|------|------------|-----------|--|
| | General Property | | Net Public Utility | LOST | SPLOST | ELOST | HOST | OTHER LOST | Total | |
| | Gross | Net | | | | | | | | |
| Spalding | \$ 1,583,602 | \$ 1,216,784 | \$ 34,641 | \$ 8,667 | \$ 8,664 | \$ 8,665 | \$ - | \$ - | \$ 25,997 | |
| Stephens | \$ 731,108 | \$ 555,731 | \$ 30,049 | \$ 3,324 | \$ 3,324 | \$ 3,324 | \$ - | \$ - | \$ 9,972 | |
| Stewart | \$ 139,315 | \$ 115,485 | \$ 8,033 | \$ 356 | \$ 356 | \$ 356 | \$ - | \$ - | \$ 1,069 | |
| Sumter | \$ 803,751 | \$ 647,089 | \$ 37,452 | \$ 4,400 | \$ 4,399 | \$ 4,400 | \$ - | \$ - | \$ 13,199 | |
| Talbot | \$ 302,926 | \$ 175,024 | \$ 22,525 | \$ 532 | \$ 531 | \$ 531 | \$ - | \$ - | \$ 1,594 | |
| Taliaferro | \$ 89,459 | \$ 49,466 | \$ 3,621 | \$ 91 | \$ 91 | \$ 91 | \$ - | \$ - | \$ 273 | |
| Tattnall | \$ 465,754 | \$ 364,753 | \$ 24,374 | \$ 2,007 | \$ 2,007 | \$ 2,006 | \$ - | \$ - | \$ 6,020 | |
| Taylor | \$ 274,919 | \$ 180,891 | \$ 20,492 | \$ 850 | \$ 850 | \$ 850 | \$ - | \$ - | \$ 2,549 | |
| Telfair | \$ 306,508 | \$ 237,459 | \$ 12,135 | \$ 1,235 | \$ 1,235 | \$ 1,235 | \$ - | \$ - | \$ 3,704 | |
| Terrell | \$ 307,150 | \$ 222,330 | \$ 13,294 | \$ 1,015 | \$ 1,015 | \$ 1,015 | \$ - | \$ - | \$ 3,045 | |
| Thomas | \$ 1,683,257 | \$ 1,273,580 | \$ 23,877 | \$ 7,328 | \$ 7,319 | \$ 7,320 | \$ - | \$ - | \$ 21,967 | |
| Tift | \$ 1,218,031 | \$ 842,012 | \$ 36,996 | \$ 8,707 | \$ 8,707 | \$ 8,707 | \$ - | \$ - | \$ 26,122 | |
| Toombs | \$ 664,513 | \$ 553,674 | \$ 27,642 | \$ 4,836 | \$ 4,831 | \$ 4,832 | \$ - | \$ - | \$ 14,499 | |
| Towns | \$ 823,174 | \$ 696,669 | \$ 15,344 | \$ 1,729 | \$ 1,717 | \$ 12 | \$ - | \$ 1,729 | \$ 5,187 | |
| Treutlen | \$ 134,701 | \$ 98,342 | \$ 7,334 | \$ 486 | \$ 172 | \$ 485 | \$ - | \$ - | \$ 1,143 | |
| Troup | \$ 2,248,809 | \$ 1,704,985 | \$ 48,516 | \$ 11,211 | \$ 11,211 | \$ 11,212 | \$ - | \$ - | \$ 33,634 | |
| Turner | \$ 253,493 | \$ 166,226 | \$ 16,650 | \$ 949 | \$ 949 | \$ 949 | \$ - | \$ - | \$ 2,846 | |
| Twiggs | \$ 304,183 | \$ 208,139 | \$ 17,734 | \$ 804 | \$ 798 | \$ 800 | \$ - | \$ - | \$ 2,402 | |
| Union | \$ 1,328,723 | \$ 1,054,841 | \$ 20,940 | \$ 3,427 | \$ 3,427 | \$ 3,427 | \$ - | \$ - | \$ 10,281 | |
| Upson | \$ 708,967 | \$ 538,441 | \$ 26,231 | \$ 3,185 | \$ 3,177 | \$ 3,185 | \$ - | \$ - | \$ 9,546 | |
| Walker | \$ 1,459,032 | \$ 1,178,666 | \$ 34,462 | \$ 5,643 | \$ 5,643 | \$ 5,643 | \$ - | \$ - | \$ 16,930 | |
| Walton | \$ 2,326,699 | \$ 1,877,203 | \$ 83,515 | \$ 9,737 | \$ 9,723 | \$ 9,740 | \$ - | \$ - | \$ 29,200 | |
| Ware | \$ 756,736 | \$ 599,982 | \$ 73,570 | \$ 7,084 | \$ 7,083 | \$ 7,085 | \$ - | \$ - | \$ 21,252 | |
| Warren | \$ 183,893 | \$ 125,231 | \$ 23,140 | \$ 544 | \$ 544 | \$ 544 | \$ - | \$ - | \$ 1,631 | |
| Washington | \$ 762,649 | \$ 635,171 | \$ 49,821 | \$ 3,135 | \$ 3,134 | \$ 3,137 | \$ - | \$ - | \$ 9,406 | |

Table 15 Continued

CY2012 Selected Tax Statistics and Estimates by County

| County | Assessed Value (Thousands) ⁽¹⁾ | | County 1% Tax Distribution (Thousands) | | | | | | |
|--------------------|---|---------------------|--|------------------|------------------|------------------|-------------|-------------|------------------|
| | General Property | | Net Public Utility | LOST | SPLOST | ELOST | HOST | OTHER LOST | Total |
| | Gross | Net | | | | | | | |
| Wayne | \$ 898,131 | \$ 646,905 | \$ 33,838 | \$ 3,980 | \$ 3,979 | \$ 4,188 | \$ - | \$ - | \$ 12,147 |
| Webster | \$ 107,795 | \$ 68,032 | \$ 4,994 | \$ 222 | \$ 222 | \$ 222 | \$ - | \$ - | \$ 665 |
| Wheeler | \$ 158,823 | \$ 112,521 | \$ 10,293 | \$ 496 | \$ 512 | \$ 496 | \$ - | \$ - | \$ 1,504 |
| White | \$ 996,849 | \$ 794,033 | \$ 24,311 | \$ 3,460 | \$ 3,459 | \$ 3,459 | \$ - | \$ - | \$ 10,378 |
| Whitfield | \$ 3,310,794 | \$ 2,558,010 | \$ 68,701 | \$ 18,296 | \$ 196 | \$ 2,093 | \$ - | \$ - | \$ 20,585 |
| Wilcox | \$ 155,803 | \$ 129,903 | \$ 8,861 | \$ 524 | \$ 524 | \$ 524 | \$ - | \$ - | \$ 1,573 |
| Wilkes | \$ 413,558 | \$ 292,105 | \$ 27,997 | \$ 1,141 | \$ 1,141 | \$ 1,141 | \$ - | \$ - | \$ 3,422 |
| Wilkinson | \$ 400,166 | \$ 315,391 | \$ 27,667 | \$ 1,701 | \$ 1,701 | \$ 1,701 | \$ - | \$ - | \$ 5,102 |
| Worth | \$ 715,163 | \$ 452,586 | \$ 20,161 | \$ 1,674 | \$ 1,674 | \$ 1,674 | \$ - | \$ - | \$ 5,023 |
| State Total | \$ 7,157,082 | \$ 5,369,486 | \$ 226,823 | \$ 31,493 | \$ 13,409 | \$ 15,498 | \$ - | \$ - | \$ 60,400 |

Note:

⁽¹⁾ Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

Source: Local Government Services Division, Georgia Department of Revenue

Table 16

| Two Economic Indicators by County | | | | Two Economic Indicators by County | | | | | |
|-----------------------------------|-----------------------------|------|--------------------------------------|-----------------------------------|-----------|-----------------------------|------|--------------------------------------|------|
| County | 2012 County 1% Distribution | | 2012 Net Property and Utility Digest | | County | 2012 County 1% Distribution | | 2012 Net Property and Utility Digest | |
| | (Thousands) | Rank | (Thousands) | Rank | | (Thousands) | Rank | (Thousands) | Rank |
| Appling | \$ 11,242 | 69 | \$ 672,226 | 75 | Cherokee | \$ 61,600 | 16 | \$ 6,165,891 | 6 |
| Atkinson | \$ 2,251 | 133 | \$ 127,015 | 146 | Clarke | \$ 62,089 | 14 | \$ 3,018,757 | 18 |
| Bacon | \$ 3,902 | 113 | \$ 199,594 | 135 | Clay | \$ 793 | 127 | \$ 103,852 | 127 |
| Baker | \$ 760 | 154 | \$ 123,518 | 147 | Clayton | \$ 145,490 | 5 | \$ 5,675,463 | 7 |
| Baldwin | \$ 19,016 | 46 | \$ 956,240 | 58 | Clinch | \$ 2,153 | 111 | \$ 243,851 | 104 |
| Banks | \$ 9,168 | 81 | \$ 493,832 | 89 | Cobb | \$ 263,366 | 3 | \$ 25,079,379 | 2 |
| Barrow | \$ 25,277 | 38 | \$ 1,389,418 | 39 | Coffee | \$ 17,323 | 39 | \$ 760,153 | 56 |
| Bartow | \$ 62,152 | 16 | \$ 2,668,393 | 22 | Colquitt | \$ 17,494 | 38 | \$ 833,508 | 52 |
| Ben Hill | \$ 7,059 | 91 | \$ 334,296 | 110 | Columbia | \$ 59,076 | 17 | \$ 4,214,298 | 12 |
| Berrien | \$ 4,795 | 108 | \$ 311,129 | 115 | Cook | \$ 5,786 | 83 | \$ 312,858 | 96 |
| Bibb | \$ 84,626 | 11 | \$ 3,915,797 | 15 | Coweta | \$ 61,907 | 15 | \$ 3,459,477 | 16 |
| Bleckley | \$ 3,267 | 122 | \$ 239,066 | 125 | Crawford | \$ 1,800 | 116 | \$ 282,764 | 98 |
| Brantley | \$ 3,681 | 117 | \$ 301,429 | 116 | Crisp | \$ 12,271 | 50 | \$ 544,614 | 71 |
| Brooks | \$ 3,442 | 118 | \$ 383,226 | 102 | Dade | \$ 6,770 | 76 | \$ 395,721 | 84 |
| Bryan | \$ 16,114 | 52 | \$ 1,165,038 | 50 | Dawson | \$ 19,521 | 37 | \$ 1,007,350 | 45 |
| Bulloch | \$ 31,287 | 30 | \$ 1,608,510 | 34 | Decatur | \$ 14,343 | 46 | \$ 754,575 | 57 |
| Burke | \$ 11,415 | 65 | \$ 1,986,318 | 28 | DeKalb | \$ 216,618 | 4 | \$ 18,653,907 | 4 |
| Butts | \$ 12,057 | 63 | \$ 547,712 | 83 | Dodge | \$ 6,405 | 78 | \$ 375,452 | 88 |
| Calhoun | \$ 1,349 | 149 | \$ 110,075 | 150 | Dooley | \$ 4,998 | 91 | \$ 256,907 | 100 |
| Camden | \$ 21,716 | 42 | \$ 1,416,567 | 37 | Dougherty | \$ 51,351 | 18 | \$ 1,834,661 | 27 |
| Candler | \$ 4,046 | 111 | \$ 205,365 | 133 | Douglas | \$ 66,757 | 12 | \$ 3,250,792 | 17 |
| Carroll | \$ 49,442 | 22 | \$ 2,313,654 | 26 | Early | \$ 5,654 | 84 | \$ 365,955 | 91 |
| Catoosa | \$ 28,783 | 32 | \$ 1,392,627 | 38 | Echols | \$ 546 | 131 | \$ 103,188 | 128 |
| Charlton | \$ 3,441 | 119 | \$ 261,461 | 118 | Effingham | \$ 22,550 | 33 | \$ 1,430,754 | 30 |
| Chatham | \$ 189,969 | 5 | \$ 10,849,475 | 5 | Elbert | \$ 6,141 | 81 | \$ 477,607 | 77 |
| Chattahoochee | \$ 3,332 | 121 | \$ 62,512 | 158 | Emanuel | \$ 8,458 | 70 | \$ 410,716 | 81 |
| Chattooga | \$ 7,290 | 89 | \$ 368,436 | 106 | Evans | \$ 4,184 | 92 | \$ 225,318 | 109 |

Table 16 Continued

| Two Economic Indicators by County | | | | Two Economic Indicators by County | | | | | |
|-----------------------------------|-----------------------------|------|--------------------------------------|-----------------------------------|------------|-----------------------------|------|--------------------------------------|------|
| County | 2012 County 1% Distribution | | 2012 Net Property and Utility Digest | | County | 2012 County 1% Distribution | | 2012 Net Property and Utility Digest | |
| | (Thousands) | Rank | (Thousands) | Rank | | (Thousands) | Rank | (Thousands) | Rank |
| Fannin | \$ 11,275 | 39 | \$ 1,090,330 | 32 | Jenkins | \$ 2,262 | 61 | \$ 217,992 | 60 |
| Fayette | \$ 40,054 | 13 | \$ 3,749,644 | 9 | Johnson | \$ 1,869 | 65 | \$ 154,885 | 68 |
| Floyd | \$ 45,132 | 10 | \$ 2,803,991 | 11 | Jones | \$ 7,267 | 38 | \$ 683,148 | 30 |
| Forsyth | \$ 92,469 | 5 | \$ 7,504,227 | 3 | Lamar | \$ 5,044 | 45 | \$ 394,201 | 46 |
| Franklin | \$ 10,348 | 47 | \$ 498,431 | 59 | Lanier | \$ 1,776 | 67 | \$ 159,303 | 67 |
| Fulton | \$ 593,695 | 1 | \$ 47,301,799 | 1 | Laurens | \$ 25,946 | 11 | \$ 1,082,172 | 19 |
| Gilmer | \$ 11,257 | 41 | \$ 967,835 | 36 | Lee | \$ 10,923 | 27 | \$ 839,345 | 24 |
| Glascok | \$ 607 | 103 | \$ 75,693 | 102 | Liberty | \$ 25,137 | 12 | \$ 1,152,655 | 18 |
| Glynn | \$ 39,385 | 14 | \$ 3,977,267 | 8 | Lincoln | \$ 2,199 | 62 | \$ 255,585 | 54 |
| Gordon | \$ 26,463 | 19 | \$ 1,298,581 | 24 | Long | \$ 1,830 | 66 | \$ 256,676 | 53 |
| Grady | \$ 7,936 | 57 | \$ 473,106 | 62 | Lowndes | \$ 65,332 | 3 | \$ 2,608,299 | 4 |
| Greene | \$ 7,364 | 58 | \$ 1,222,857 | 29 | Lumpkin | \$ 9,131 | 36 | \$ 844,614 | 23 |
| Gwinnett | \$ 284,375 | 2 | \$ 23,692,899 | 2 | Macon | \$ 3,730 | 50 | \$ 312,084 | 52 |
| Habersham | \$ 16,717 | 29 | \$ 993,050 | 35 | Madison | \$ 6,248 | 39 | \$ 532,937 | 40 |
| Hall | \$ 81,225 | 7 | \$ 5,409,207 | 4 | Marion | \$ 1,559 | 71 | \$ 198,933 | 62 |
| Hancock | \$ 1,392 | 98 | \$ 353,685 | 72 | McDuffie | \$ 10,618 | 29 | \$ 553,083 | 38 |
| Haralson | \$ 10,878 | 43 | \$ 668,089 | 50 | McIntosh | \$ 4,141 | 47 | \$ 485,793 | 42 |
| Harris | \$ 7,953 | 56 | \$ 1,227,104 | 28 | Meriwether | \$ 5,116 | 43 | \$ 496,893 | 41 |
| Hart | \$ 8,092 | 55 | \$ 795,960 | 43 | Miller | \$ 2,126 | 63 | \$ 153,564 | 69 |
| Heard | \$ 14,678 | 31 | \$ 401,832 | 65 | Mitchell | \$ 8,677 | 37 | \$ 534,334 | 39 |
| Henry | \$ 90,227 | 6 | \$ 4,567,832 | 6 | Monroe | \$ 12,576 | 22 | \$ 1,328,666 | 11 |
| Houston | \$ 67,619 | 8 | \$ 3,513,846 | 10 | Montgomery | \$ 2,002 | 64 | \$ 187,110 | 64 |
| Irwin | \$ 2,227 | 86 | \$ 218,012 | 85 | Morgan | \$ 10,843 | 28 | \$ 576,199 | 36 |
| Jackson | \$ 27,904 | 18 | \$ 1,904,987 | 17 | Murray | \$ 13,028 | 21 | \$ 814,465 | 26 |
| Jasper | \$ 2,646 | 80 | \$ 321,265 | 74 | Muscogee | \$ 108,354 | 2 | \$ 4,812,125 | 1 |
| Jeff Davis | \$ 6,222 | 62 | \$ 257,415 | 77 | Newton | \$ 33,263 | 7 | \$ 1,903,489 | 8 |
| Jefferson | \$ 6,731 | 60 | \$ 389,901 | 68 | Oconee | \$ 16,747 | 17 | \$ 1,327,602 | 12 |

Table 16 Continued

| Two Economic Indicators by County | | | | Two Economic Indicators by County | | | | | |
|-----------------------------------|-----------------------------|------|--------------------------------------|-----------------------------------|---|-----------------------------|------|--------------------------------------|------|
| County | 2012 County 1% Distribution | | 2012 Net Property and Utility Digest | | County | 2012 County 1% Distribution | | 2012 Net Property and Utility Digest | |
| | (Thousands) | Rank | (Thousands) | Rank | | (Thousands) | Rank | (Thousands) | Rank |
| Oglethorpe | \$ 2,338 | 41 | \$ 368,942 | 30 | Thomas | \$ 21,967 | 4 | \$ 1,297,457 | 4 |
| Paulding | \$ 43,642 | 2 | \$ 2,556,841 | 3 | Tift | \$ 26,122 | 3 | \$ 879,008 | 7 |
| Peach | \$ 11,573 | 17 | \$ 593,299 | 22 | Toombs | \$ 14,499 | 8 | \$ 581,316 | 13 |
| Pickens | \$ 12,248 | 15 | \$ 1,259,607 | 10 | Towns | \$ 5,187 | 14 | \$ 712,013 | 9 |
| Pierce | \$ 5,437 | 26 | \$ 398,773 | 28 | Treuten | \$ 1,143 | 23 | \$ 105,676 | 23 |
| Pike | \$ 2,614 | 38 | \$ 429,507 | 27 | Troup | \$ 33,634 | 1 | \$ 1,753,501 | 3 |
| Polk | \$ 14,827 | 12 | \$ 864,843 | 15 | Turner | \$ 2,846 | 18 | \$ 182,876 | 19 |
| Pulaski | \$ 2,925 | 35 | \$ 230,725 | 36 | Twiggs | \$ 2,402 | 19 | \$ 225,873 | 18 |
| Putnam | \$ 11,273 | 18 | \$ 1,326,571 | 8 | Union | \$ 10,281 | 11 | \$ 1,075,781 | 6 |
| Quitman | \$ 598 | 50 | \$ 73,405 | 49 | Upson | \$ 9,546 | 12 | \$ 564,672 | 14 |
| Rabun | \$ 10,011 | 21 | \$ 1,584,382 | 7 | Walker | \$ 16,930 | 7 | \$ 1,213,128 | 5 |
| Randolph | \$ 2,812 | 37 | \$ 167,845 | 42 | Walton | \$ 29,200 | 2 | \$ 1,960,718 | 2 |
| Richmond | \$ 113,348 | 1 | \$ 4,280,512 | 1 | Ware | \$ 21,252 | 5 | \$ 673,552 | 12 |
| Rockdale | \$ 41,986 | 3 | \$ 2,252,407 | 4 | Warren | \$ 1,631 | 20 | \$ 148,371 | 20 |
| Schley | \$ 1,057 | 48 | \$ 104,585 | 48 | Washington | \$ 9,406 | 13 | \$ 684,992 | 10 |
| Screven | \$ 3,895 | 31 | \$ 368,736 | 31 | Wayne | \$ 12,147 | 9 | \$ 680,743 | 11 |
| Seminole | \$ 4,031 | 30 | \$ 229,235 | 37 | Webster | \$ 665 | 24 | \$ 73,026 | 24 |
| Spalding | \$ 25,997 | 7 | \$ 1,251,425 | 11 | Wheeler | \$ 1,504 | 22 | \$ 122,814 | 22 |
| Stephens | \$ 9,972 | 22 | \$ 585,780 | 23 | White | \$ 10,378 | 10 | \$ 818,344 | 8 |
| Stewart | \$ 1,069 | 47 | \$ 123,518 | 45 | Whitfield | \$ 20,585 | 6 | \$ 2,626,711 | 1 |
| Sumter | \$ 13,199 | 14 | \$ 684,541 | 19 | Wilcox | \$ 1,573 | 21 | \$ 138,764 | 21 |
| Talbot | \$ 1,594 | 43 | \$ 197,549 | 40 | Wilkes | \$ 3,422 | 17 | \$ 320,102 | 17 |
| Taliaferro | \$ 273 | 51 | \$ 53,087 | 51 | Wilkinson | \$ 5,102 | 15 | \$ 343,058 | 16 |
| Tattnall | \$ 6,020 | 25 | \$ 389,127 | 29 | Worth | \$ 5,023 | 16 | \$ 472,747 | 15 |
| Taylor | \$ 2,549 | 39 | \$ 201,383 | 39 | Total | \$ 266,445 | | \$ 17,655,243 | |
| Telfair | \$ 3,704 | 32 | \$ 249,594 | 34 | Note: Population figures gleaned from Governor's Office of Planning & Budget website (opb.georgia.gov) where estimates are provided under the heading Census Data; figures are estimated as of December 2011. | | | | |
| Terrell | \$ 3,045 | 34 | \$ 235,624 | 35 | Sources: Local Government Services and Information Technology Division, Georgia Department of Revenue; Office of Planning & Budget (opb.georgia.gov) where links to population data can be found. | | | | |

Table 17.1**Millage Rates by County - Alphabetical**

| | CY2009 | CY2010 | CY2011 | CY2012 | CY2013 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| Appling | 28.340 | 28.670 | 28.670 | 28.620 | 28.355 |
| Atkinson | 32.422 | 32.422 | 32.422 | 32.372 | 32.322 |
| Bacon | 28.738 | 28.738 | 28.738 | 28.688 | 29.638 |
| Baker | 20.765 | 22.750 | 23.650 | 23.585 | 23.547 |
| Baldwin | 24.960 | 24.960 | 25.100 | 26.040 | 26.050 |
| Banks | 22.548 | 22.473 | 22.565 | 23.687 | 23.638 |
| Barrow | 28.088 | 29.088 | 29.680 | 32.209 | 31.909 |
| Bartow | 25.950 | 25.880 | 25.880 | 25.830 | 27.730 |
| Ben Hill | 29.360 | 29.406 | 29.554 | 30.772 | 30.629 |
| Berrien | 32.250 | 32.250 | 32.250 | 30.910 | 30.860 |
| Bibb | 30.347 | 30.347 | 32.847 | 32.797 | 32.747 |
| Bleckley | 22.902 | 25.802 | 27.476 | 27.426 | 29.363 |
| Brantley | 36.760 | 35.480 | 40.370 | 35.470 | 34.653 |
| Brooks | 23.601 | 25.472 | 25.553 | 26.558 | 27.138 |
| Bryan | 23.687 | 23.687 | 23.687 | 23.637 | 24.837 |
| Bulloch | 20.590 | 21.090 | 21.090 | 21.040 | 20.540 |
| Burke | 22.826 | 23.826 | 23.826 | 23.776 | 23.726 |
| Butts | 35.669 | 37.663 | 37.163 | 33.613 | 33.313 |
| Calhoun | 27.836 | 29.896 | 31.320 | 30.513 | 30.730 |
| Camden | 26.700 | 26.950 | 26.950 | 27.400 | 27.350 |
| Candler | 23.693 | 23.714 | 25.315 | 25.191 | 25.691 |
| Carroll | 26.850 | 26.850 | 28.350 | 28.200 | 28.150 |
| Catoosa | 22.397 | 22.409 | 22.408 | 22.345 | 25.159 |
| Charlton | 36.870 | 40.110 | 38.260 | 37.550 | 37.830 |
| Chatham | 28.486 | 29.213 | 29.580 | 29.530 | 32.069 |
| Chattahoochee | 25.287 | 25.286 | 25.286 | 25.236 | 25.786 |
| Chattooga | 18.333 | 24.231 | 25.580 | 26.234 | 27.186 |
| Cherokee | 26.803 | 28.398 | 29.235 | 30.049 | 29.947 |
| Clarke | 33.450 | 33.950 | 33.950 | 33.900 | 34.100 |
| Clay | 27.377 | 27.423 | 27.437 | 27.387 | 28.773 |
| Clayton | 35.586 | 35.477 | 40.463 | 39.512 | 39.211 |
| Clinch | 30.241 | 29.991 | 29.991 | 29.941 | 29.883 |
| Cobb | 28.750 | 28.750 | 30.260 | 30.210 | 29.960 |
| Coffee | 23.311 | 23.811 | 24.811 | 24.761 | 24.711 |
| Colquitt | 24.614 | 24.614 | 24.614 | 24.384 | 25.339 |
| Columbia | 26.977 | 26.727 | 26.977 | 26.581 | 27.377 |
| Cook | 25.965 | 25.965 | 25.965 | 28.165 | 28.115 |
| Coweta | 28.740 | 28.590 | 28.600 | 28.410 | 28.240 |
| Crawford | 26.284 | 26.280 | 26.280 | 26.230 | 28.680 |
| Crisp | 28.789 | 28.789 | 29.473 | 29.768 | 29.496 |
| Dade | 19.100 | 19.648 | 19.538 | 20.478 | 21.763 |
| Dawson | 22.434 | 22.434 | 24.334 | 24.284 | 25.534 |
| Decatur | 21.520 | 21.800 | 23.150 | 26.100 | 27.800 |
| DeKalb | 40.090 | 40.090 | 44.440 | 45.390 | 45.340 |

Table 17.1 Continued**Millage Rates by County - Alphabetical**

| | CY2009 | CY2010 | CY2011 | CY2012 | CY2013 |
|------------|---------------|---------------|---------------|---------------|---------------|
| Dodge | 22.000 | 22.250 | 22.250 | 21.988 | 22.214 |
| Dooly | 33.082 | 35.082 | 35.082 | 34.447 | 34.292 |
| Dougherty | 37.861 | 37.861 | 37.861 | 39.811 | 39.761 |
| Douglas | 29.532 | 34.250 | 33.100 | 32.050 | 32.250 |
| Early | 26.950 | 26.690 | 26.830 | 27.650 | 27.490 |
| Echols | 35.185 | 35.185 | 35.160 | 33.835 | 33.785 |
| Effingham | 28.083 | 28.118 | 28.118 | 29.632 | 29.602 |
| Elbert | 25.916 | 26.902 | 27.046 | 26.171 | 27.283 |
| Emanuel | 28.731 | 26.932 | 26.934 | 26.599 | 26.547 |
| Evans | 20.600 | 20.600 | 21.700 | 21.690 | 22.590 |
| Fannin | 18.310 | 18.310 | 18.310 | 18.260 | 19.210 |
| Fayette | 31.609 | 29.839 | 30.702 | 30.982 | 31.050 |
| Floyd | 29.938 | 29.938 | 29.938 | 29.888 | 29.838 |
| Forsyth | 23.934 | 24.719 | 26.624 | 26.574 | 26.524 |
| Franklin | 23.502 | 23.502 | 23.502 | 25.452 | 25.402 |
| Fulton | 36.192 | 37.192 | 38.272 | 39.722 | 41.602 |
| Gilmer | 21.500 | 22.278 | 25.583 | 26.168 | 25.594 |
| Glascocock | 27.530 | 27.530 | 26.530 | 27.860 | 29.280 |
| Glynn | 22.648 | 22.648 | 22.497 | 23.273 | 24.223 |
| Gordon | 24.331 | 24.780 | 29.278 | 29.309 | 29.356 |
| Grady | 23.650 | 23.650 | 26.220 | 26.290 | 27.600 |
| Greene | 15.853 | 16.170 | 17.906 | 21.976 | 21.179 |
| Gwinnett | 34.050 | 34.050 | 33.820 | 33.770 | 35.750 |
| Habersham | 21.870 | 22.510 | 23.119 | 24.830 | 26.283 |
| Hall | 24.430 | 24.430 | 25.820 | 26.590 | 28.050 |
| Hancock | 30.488 | 30.499 | 31.252 | 32.207 | 32.763 |
| Haralson | 27.600 | 28.100 | 28.100 | 28.050 | 28.000 |
| Harris | 23.450 | 23.450 | 23.950 | 23.900 | 24.850 |
| Hart | 18.246 | 20.348 | 21.590 | 19.105 | 19.401 |
| Heard | 22.460 | 22.460 | 22.460 | 22.410 | 22.360 |
| Henry | 37.279 | 38.628 | 38.628 | 36.700 | 40.275 |
| Houston | 25.220 | 24.720 | 24.720 | 24.670 | 24.620 |
| Irwin | 29.266 | 29.266 | 29.266 | 29.216 | 29.166 |
| Jackson | 32.172 | 32.191 | 32.258 | 32.250 | 32.936 |
| Jasper | 28.140 | 31.560 | 34.515 | 35.486 | 35.436 |
| Jeff Davis | 25.880 | 25.880 | 25.880 | 25.830 | 28.280 |
| Jefferson | 26.764 | 26.764 | 26.798 | 28.847 | 29.271 |
| Jenkins | 23.846 | 23.846 | 23.846 | 23.796 | 23.746 |
| Johnson | 21.926 | 28.947 | 28.747 | 28.414 | 29.471 |
| Jones | 31.368 | 31.348 | 31.348 | 31.298 | 29.554 |
| Lamar | 24.992 | 24.992 | 25.992 | 27.221 | 27.263 |
| Lanier | 31.490 | 31.490 | 33.260 | 33.210 | 32.956 |
| Laurens | 22.550 | 22.550 | 22.570 | 22.520 | 22.460 |
| Lee | 28.416 | 28.016 | 28.016 | 28.366 | 30.816 |

Table 17.1 Continued

Millage Rates by County - Alphabetical

| | CY2009 | CY2010 | CY2011 | CY2012 | CY2013 |
|------------|---------------|---------------|---------------|---------------|---------------|
| Liberty | 32.930 | 32.830 | 32.980 | 34.030 | 34.260 |
| Lincoln | 26.697 | 27.531 | 31.251 | 31.201 | 38.475 |
| Long | 31.074 | 29.460 | 29.460 | 29.410 | 32.010 |
| Lowndes | 24.510 | 24.510 | 24.510 | 24.494 | 23.428 |
| Lumpkin | 20.597 | 20.355 | 22.361 | 25.874 | 26.292 |
| Macon | 28.900 | 28.980 | 29.040 | 28.501 | 28.415 |
| Madison | 30.155 | 30.167 | 29.350 | 29.252 | 29.103 |
| Marion | 22.916 | 23.337 | 23.466 | 23.361 | 23.309 |
| McDuffie | 25.240 | 25.240 | 26.930 | 25.190 | 25.140 |
| McIntosh | 29.423 | 29.423 | 27.553 | 26.774 | 26.724 |
| Meriwether | 30.467 | 30.641 | 31.498 | 32.759 | 32.960 |
| Miller | 37.067 | 35.240 | 35.069 | 34.448 | 36.304 |
| Mitchell | 31.573 | 32.573 | 33.573 | 35.473 | 35.423 |
| Monroe | 23.381 | 23.631 | 24.668 | 24.873 | 25.323 |
| Montgomery | 23.196 | 24.196 | 24.946 | 25.027 | 27.364 |
| Morgan | 20.889 | 22.393 | 24.785 | 26.891 | 27.853 |
| Murray | 21.550 | 21.550 | 21.550 | 21.500 | 21.450 |
| Muscogee | 41.530 | 34.240 | 41.500 | 41.450 | 41.400 |
| Newton | 31.633 | 34.603 | 34.676 | 35.453 | 36.033 |
| Oconee | 24.436 | 24.436 | 24.436 | 25.386 | 25.336 |
| Oglethorpe | 26.619 | 27.302 | 27.301 | 27.251 | 27.200 |
| Paulding | 32.372 | 33.592 | 30.629 | 32.553 | 32.569 |
| Peach | 30.805 | 30.805 | 30.805 | 30.755 | 30.705 |
| Pickens | 22.480 | 22.480 | 22.480 | 22.950 | 22.937 |
| Pierce | 23.520 | 23.900 | 26.680 | 26.185 | 25.890 |
| Pike | 26.075 | 29.094 | 29.452 | 29.326 | 29.264 |
| Polk | 26.380 | 26.380 | 27.380 | 27.330 | 27.280 |
| Pulaski | 27.063 | 28.063 | 28.117 | 28.130 | 28.644 |
| Putnam | 15.900 | 16.800 | 17.400 | 17.350 | 21.935 |
| Quitman | 28.440 | 28.437 | 31.610 | 31.562 | 32.173 |
| Rabun | 17.326 | 17.308 | 17.066 | 16.889 | 17.390 |
| Randolph | 28.925 | 31.775 | 35.091 | 34.275 | 34.660 |
| Richmond | 30.148 | 29.796 | 29.821 | 30.332 | 31.095 |
| Rockdale | 35.980 | 38.990 | 41.900 | 41.850 | 47.160 |
| Schley | 30.980 | 32.610 | 31.880 | 31.480 | 31.432 |
| Screven | 25.759 | 25.763 | 26.044 | 26.534 | 26.693 |
| Seminole | 25.871 | 30.943 | 30.928 | 30.379 | 30.897 |
| Spalding | 37.160 | 38.030 | 38.490 | 38.850 | 39.800 |
| Stephens | 29.970 | 29.970 | 29.970 | 29.920 | 29.870 |
| Stewart | 25.447 | 25.447 | 27.517 | 29.450 | 26.805 |
| Sumter | 30.612 | 29.573 | 29.570 | 29.458 | 30.908 |
| Talbot | 29.979 | 29.380 | 30.449 | 30.313 | 30.263 |
| Taliaferro | 39.620 | 39.620 | 39.162 | 38.807 | 38.689 |
| Tattnall | 24.791 | 26.760 | 26.867 | 26.959 | 26.922 |

Table 17.1 Continued

Millage Rates by County - Alphabetical

| | CY2009 | CY2010 | CY2011 | CY2012 | CY2013 |
|------------|---------------|---------------|---------------|---------------|---------------|
| Taylor | 20.510 | 22.020 | 22.030 | 21.980 | 23.870 |
| Telfair | 29.439 | 29.439 | 29.439 | 29.391 | 29.493 |
| Terrell | 31.534 | 31.534 | 31.534 | 30.684 | 30.134 |
| Thomas | 21.130 | 21.836 | 22.174 | 22.206 | 24.782 |
| Tift | 27.707 | 27.707 | 27.709 | 27.659 | 27.614 |
| Toombs | 22.341 | 22.378 | 22.388 | 22.333 | 24.466 |
| Towns | 11.069 | 11.059 | 10.824 | 11.470 | 12.777 |
| Treutlen | 24.607 | 24.607 | 24.607 | 24.505 | 24.455 |
| Troup | 29.660 | 29.660 | 29.660 | 29.610 | 30.310 |
| Turner | 30.269 | 30.269 | 30.269 | 30.219 | 30.169 |
| Twiggs | 32.450 | 32.450 | 32.450 | 33.400 | 33.350 |
| Union | 14.588 | 14.615 | 17.467 | 17.408 | 17.356 |
| Upson | 27.270 | 27.270 | 27.270 | 23.270 | 31.990 |
| Walker | 22.072 | 22.572 | 22.489 | 22.439 | 22.259 |
| Walton | 31.582 | 32.082 | 34.225 | 35.410 | 36.062 |
| Ware | 31.844 | 31.860 | 31.898 | 32.727 | 32.847 |
| Warren | 31.400 | 31.900 | 31.900 | 32.600 | 32.508 |
| Washington | 24.809 | 25.029 | 25.032 | 25.137 | 26.130 |
| Wayne | 31.220 | 31.220 | 30.750 | 32.700 | 31.650 |
| Webster | 28.521 | 28.544 | 28.544 | 28.494 | 28.492 |
| Wheeler | 32.115 | 32.095 | 31.863 | 31.751 | 32.642 |
| White | 24.429 | 24.429 | 25.370 | 26.320 | 26.863 |
| Whitfield | 20.067 | 20.067 | 20.067 | 25.017 | 26.967 |
| Wilcox | 33.610 | 33.610 | 33.949 | 33.560 | 33.510 |
| Wilkes | 25.649 | 25.445 | 26.309 | 26.402 | 27.157 |
| Wilkinson | 32.350 | 32.350 | 32.350 | 32.300 | 32.250 |
| Worth | 25.353 | 25.353 | 25.353 | 25.286 | 26.496 |

Source: Local Government Services Division, Georgia Department of Revenue

Formula:

Reported millage rates include:

- (1) State levy: Before 2012 the state millage rate was .25 mill. In 2012 the state millage rate is .20 mill and will decrease each year by .05 till the rate is zero.
- (2) County school maintenance & operation and bond millages and
- (3) County governing authority Unincorporated area maintenance & operation millage, bond millage and special district millages. Special district millages generally include levies for certain services such as fire , recreation, library, solid waste disposal, emergency services, development authority, hospital authority, and water authority.

Exceptions:

- (1) Special fire district millages for Brooks and Bulloch Counties were not included in their reported millages;
- (2) Special fire district millages for Greene and Jackson Counties were averaged and added to their totals;
- (3) Muscogee County has no Unincorporated area; therefore the millage reported represents the largest Urban Service District. Clarke County has no Unincorporated area; therefore the millage reported represents Incorporated.
- (4) Hart County millage rate was restated for 2010 - 2012

Disclaimer: Use of the county governing authority Unincorporated area millage is for general summary purpose. Millage rates set by county governing authorities for Incorporated areas may be higher or lower and may or may not include additional millage rates set by municipal governing authorities.

Table 17.2

Millage Rates by County - Numerical

| | CY2013 | | CY2013 | | CY2013 | | CY2013 | | CY2013 | | CY2013 | |
|----------|--------|---------------|--------|------------|--------|-----------|--------|------------|--------|------------|--------|--|
| Towns | 12.777 | Coffee | 24.711 | Whitfield | 26.967 | Crawford | 28.680 | Lee | 30.816 | Wilcox | 33.510 | |
| Union | 17.356 | Thomas | 24.782 | Brooks | 27.138 | Clay | 28.773 | Berrien | 30.860 | Echols | 33.785 | |
| Rabun | 17.390 | Bryan | 24.837 | Wilkes | 27.157 | Madison | 29.103 | Seminole | 30.897 | Clarke | 34.100 | |
| Fannin | 19.210 | Harris | 24.850 | Chattooga | 27.186 | Irwin | 29.166 | Sumter | 30.908 | Liberty | 34.260 | |
| Hart | 19.401 | McDuffie | 25.140 | Oglethorpe | 27.200 | Pike | 29.264 | Fayette | 31.050 | Dooly | 34.292 | |
| Bulloch | 20.540 | Catoosa | 25.159 | Lamar | 27.263 | Jefferson | 29.271 | Richmond | 31.095 | Brantley | 34.653 | |
| Greene | 21.179 | Monroe | 25.323 | Polk | 27.280 | Glascok | 29.280 | Schley | 31.432 | Randolph | 34.660 | |
| Murray | 21.450 | Oconee | 25.336 | Elbert | 27.283 | Gordon | 29.356 | Wayne | 31.650 | Mitchell | 35.423 | |
| Dade | 21.763 | Colquitt | 25.339 | Camden | 27.350 | Bleckley | 29.363 | Barrow | 31.909 | Jasper | 35.436 | |
| Putnam | 21.935 | Franklin | 25.402 | Montgomery | 27.364 | Johnson | 29.471 | Upson | 31.990 | Gwinnett | 35.750 | |
| Dodge | 22.214 | Dawson | 25.534 | Columbia | 27.377 | Telfair | 29.493 | Long | 32.010 | Newton | 36.033 | |
| Walker | 22.259 | Gilmer | 25.594 | Early | 27.490 | Crisp | 29.496 | Chatham | 32.069 | Walton | 36.062 | |
| Heard | 22.360 | Candler | 25.691 | Grady | 27.600 | Jones | 29.554 | Quitman | 32.173 | Miller | 36.304 | |
| Laurens | 22.460 | Chattahoochee | 25.786 | Tift | 27.614 | Effingham | 29.602 | Douglas | 32.250 | Charlton | 37.830 | |
| Evans | 22.590 | Pierce | 25.890 | Bartow | 27.730 | Bacon | 29.638 | Wilkinson | 32.250 | Lincoln | 38.475 | |
| Pickens | 22.937 | Baldwin | 26.050 | Decatur | 27.800 | Floyd | 29.838 | Atkinson | 32.322 | Taliaferro | 38.689 | |
| Marion | 23.309 | Washington | 26.130 | Morgan | 27.853 | Stephens | 29.870 | Warren | 32.508 | Clayton | 39.211 | |
| Lowndes | 23.428 | Habersham | 26.283 | Haralson | 28.000 | Clinch | 29.883 | Paulding | 32.569 | Dougherty | 39.761 | |
| Baker | 23.547 | Lumpkin | 26.292 | Hall | 28.050 | Cherokee | 29.947 | Wheeler | 32.642 | Spalding | 39.800 | |
| Banks | 23.638 | Worth | 26.496 | Cook | 28.115 | Cobb | 29.960 | Bibb | 32.747 | Henry | 40.275 | |
| Burke | 23.726 | Forsyth | 26.524 | Carroll | 28.150 | Terrell | 30.134 | Hancock | 32.763 | Muscogee | 41.400 | |
| Jenkins | 23.746 | Emanuel | 26.547 | Coweta | 28.240 | Turner | 30.169 | Ware | 32.847 | Fulton | 41.602 | |
| Taylor | 23.870 | Screven | 26.693 | Jeff Davis | 28.280 | Talbot | 30.263 | Jackson | 32.936 | DeKalb | 45.340 | |
| Glynn | 24.223 | McIntosh | 26.724 | Appling | 28.355 | Troup | 30.310 | Lanier | 32.956 | Rockdale | 47.160 | |
| Treutlen | 24.455 | Stewart | 26.805 | Macon | 28.415 | Ben Hill | 30.629 | Meriwether | 32.960 | | | |
| Toombs | 24.466 | White | 26.863 | Webster | 28.492 | Peach | 30.705 | Butts | 33.313 | | | |
| Houston | 24.620 | Tattnall | 26.922 | Pulaski | 28.644 | Calhoun | 30.730 | Twiggs | 33.350 | | | |

Source: Local Government Services Division, Georgia Department of Revenue

Motor Vehicle Division

The Motor Vehicle Division issues license plates, Georgia Certificates of Title, and records liens and security interest information on all vehicles registered in Georgia.

Processing Unit

Monitors quality control of title applications and examines documents supporting issuance of Georgia titles.

The Unit also transmits vehicle information to the National Motor Vehicle Title Information System.

Dealer Registration Unit

Processes Motor Vehicle Dealer license plates and registrations. The Unit also issues Motor Vehicle temporary site permits to dealerships.

Sponsor/Special Tags Unit

Processes requests for Sponsor or Commemorative license plates for Sponsor organizations and higher learning institutions.

Commercial Vehicle Unit

Registers motor carriers operating motor vehicles weighing 26,001 pounds or more that travel in two or more states under the International Registration Plan. The Unit is also responsible for registering motor carriers operating under the International Fuel Tax Agreement and issuing intrastate permits such as a Motor Carrier of Property Permit and a Class IE Permit.

Inspection Unit

Conducts inspections for “salvage”, “rebuilt”, and “restored” vehicles.

Motor Vehicle Call Center

Receives more than 1,000 calls daily requesting assistance in interpreting and complying with state and federal laws concerning Georgia title and registration.

Motor Vehicle Registrations: **8.6 million** tags processed

Table 18**Active Registrations for Georgia Specialty Plates**

| Top Ten Specialty Plates | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Wildlife (O.C.G.A. § 40-2-86) | 293,382 | 273,914 | 156,660 | 109,178 | 82,176 |
| Bobwhite Quail (§ 40-2-86) | 185,351 | 174,602 | 96,420 | 67,334 | 52,920 |
| Hobby Antique (§ 40-2-86) | 104,580 | 101,897 | 40,182 | 28,117 | 23,409 |
| Educators (§ 40-2-86) | 51,911 | 52,901 | 39,792 | 32,832 | 27,689 |
| Wildflower (§ 40-2-86) | 64,203 | 59,966 | 36,651 | 26,757 | 20,314 |
| Hummingbird (§ 40-2-86) | 54,019 | 56,471 | 35,368 | 25,631 | 19,629 |
| Breast Cancer Awareness (§ 40-2-86) | 41,839 | 39,870 | 31,302 | 25,541 | 20,958 |
| Dog & Cat Sterilization (§ 40-2-86) | 41,216 | 37,878 | 24,490 | 18,452 | 20,314 |
| Golden Labrador Retriever (§ 40-2-86) | 34,801 | 35,569 | 23,834 | 18,588 | 15,354 |
| Certified Firefighter (§ 40-3-86.1) | 11,111 | 11,855 | 10,460 | 9,814 | 10,268 |

Note: For reference, please consult HB 1055 which was signed into law on May 12, 2010. Among other provisions, it changed applicable Code section reference numbers.

Source: Motor Vehicle, Georgia Department of Revenue

Table 19**Number of Motor Vehicle Registrations and Tags Issued**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|----------------------|---------------|---------------|---------------|---------------|------------------|
| Registrations Issued | 8,515,900 | 8,530,981 | 8,581,400 | 8,686,939 | 8,785,922 |
| Tags Issued | 1,673,948 | 1,712,390 | 1,943,324 | 1,843,323 | 1,563,322 |

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 20**Number of Motor Vehicle Registrations Sold by Major Category**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|----------------|------------------|------------------|------------------|------------------|------------------|
| Passenger Cars | 5,372,048 | 5,394,530 | 5,441,975 | 5,531,795 | 5,619,161 |
| Motorcycles | 195,776 | 195,647 | 199,253 | 201,206 | 199,287 |
| Trucks | 1,901,475 | 1,877,499 | 1,860,938 | 1,854,488 | 1,851,983 |
| Trailers | 1,008,660 | 1,024,073 | 1,038,902 | 1,058,038 | 1,074,232 |
| Bus | 37,743 | 39,035 | 40,148 | 41,227 | 41,064 |
| Other | 198 | 197 | 184 | 185 | 195 |
| Total | 8,515,900 | 8,530,981 | 8,581,400 | 8,686,939 | 8,785,922 |

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 21**Summary of Revenues from Motor Vehicle Tag, Title and Related Items**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Registration | | | | | |
| County collected Registration and Fees | \$186,574,202.78 | \$171,522,696.21 | \$206,785,947.69 | \$200,745,747.89 | \$ 192,022,095.73 |
| DOR collected Registration and | \$ 1,220,741.00 | \$ 970,534.50 | \$ 871,200.75 | \$ 959,845.00 | \$ 952,530.00 |
| Refunds from Registration and | \$ (248,339.22) | \$ (396,715.31) | \$ (387,748.03) | \$ (361,040.57) | \$ (302,293.98) |
| Sub-Total | \$187,546,604.56 | \$172,096,515.40 | \$207,269,400.41 | \$201,344,552.32 | \$ 192,672,331.75 |
| Titles | | | | | |
| County collected Title Fees | \$ 34,269,752.50 | \$ 32,652,432.00 | \$ 37,463,308.00 | \$ 37,570,840.00 | \$ 34,525,690.56 |
| DOR collected Title Fees | \$ 8,886,193.00 | \$ 8,740,792.00 | \$ 9,160,418.00 | \$ 9,141,956.00 | \$ 8,483,368.00 |
| Tag and Title Compliance Pen- | \$ 1,817,410.00 | \$ 1,658,790.00 | \$ 1,791,620.00 | \$ 1,648,240.00 | \$ 1,538,705.00 |
| Sub-Total | \$ 44,973,355.50 | \$ 43,052,014.00 | \$ 48,415,346.00 | \$ 48,361,036.00 | \$ 44,547,763.56 |
| Total Amount of Net Revenue ⁽ⁱ⁾ | \$232,519,960.06 | \$215,148,529.40 | \$255,684,746.41 | \$249,705,588.32 | \$ 237,220,095.31 |

Note: ⁽ⁱ⁾ Net revenue amounts take into account refunds, commissions retained by county tag agents and other accounting adjustments.

Source: Motor Vehicle Division, Georgia Department of Revenue

Table 22

Lobby Customers at Southmeadow Facility

| Customer Service Category | Arrived | Served | Workload Hours |
|----------------------------------|----------------|----------------|-----------------------|
| Titles | 65,135 | 64,619 | 8727:50:14 |
| Salvage and Bonds | 624 | 622 | 94:23:50 |
| ADA | 7 | 6 | 0:08:40 |
| Commercial Titles | 22,262 | 22,106 | 6612:13:50 |
| Research | 435 | 430 | 74:33:32 |
| Quality Assurance | 1 | - | 0:00:00 |
| Commercial Vehicles Cashier | 1,804 | 1,759 | 238:40:58 |
| Commercial Vehicles Permitting | 7,162 | 7,093 | 766:48:22 |
| Commercial Vehicles Registration | 13,794 | 13,605 | 2295:27:04 |
| Commercial Vehicles IFTA | 6,639 | 6,479 | 1060:52:58 |
| Park - Research | 26 | 26 | 6:02:00 |
| Park - Commercial Vehicles | 1,810 | 1,627 | 152:59:38 |
| Commercial Vehicles DOT | 206 | 175 | 14:37:14 |
| Dealer Tags | 6,704 | 6,592 | 1922:23:54 |
| Stop Files | 446 | 374 | 46:40:34 |
| Grand Totals | 127,055 | 125,513 | 22013:42:48 |

Source: Motor Vehicle Division, Georgia Department of Revenue

Processing Center

The Processing Center performs frontline processing of all tax documents and paper check payments. The Processing Center has a staff of 90 employees and augments staffing during peak periods with seasonal temporary labor. On an annual basis, over 6 million tax returns are received and processed, 32 million pages of documents have images created, and approximately \$2.7 billion in tax payments are deposited.

Additionally, more than 6 million pieces of outgoing mail are distributed annually. Included in this effort are refund checks, motor vehicle titles, and tax notices.

The Processing Center's functions are performed in the following business units:

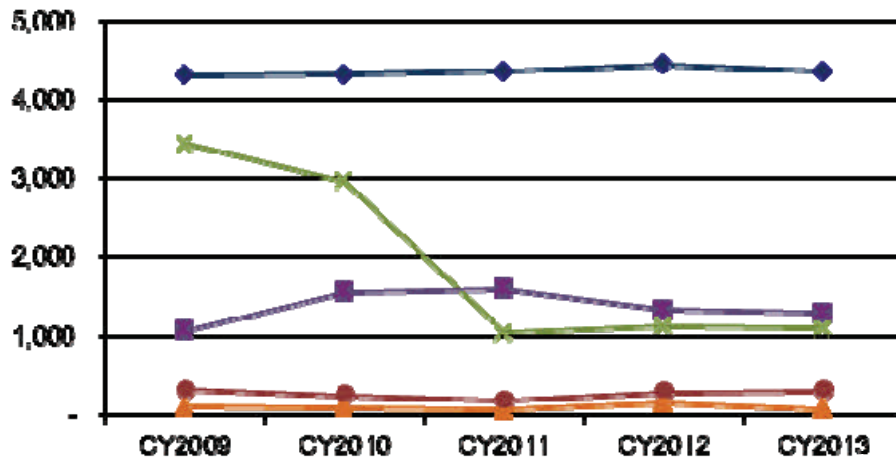
- Mail Center – receiving of incoming mail and processing of outgoing mail.
- Mail Processing – opening, sorting, extracting and scanning of mail.
- Imaging – high speed scanning of incoming mail.
- Data Processing – remittance processing and depositing of all paper check payments, data capture of all tax returns via keying from paper and image.
- Individual Verification – verification and error correction of individual tax returns.
- Business Verification – verification and error correction of business tax returns.
- Post Processing – provides support services to other divisions for reconciliation purposes to include returned checks, undeliverable mail, etc.
- Forms Design – develops and maintains tax forms for the various tax types of the state.
- Business Administration – provides support services to various units to include reporting, purchasing, equipment maintenance, etc.

The processing of taxpayer payments, the capturing of data, and the imaging of documents are the primary responsibilities of the Processing Center. The images and data captured are made available in various databases to the Department's customer service representatives. Processing Center technology includes optical and intelligent character recognition, two-dimensional bar code, automated mail extraction and scanning equipment, high speed scanners, magnetic ink character recognition and encoding scanners, multi-line optical character reader mail sorting equipment, and electronic image cash letter depositing via Check21 software. In addition, the Processing Center receives and processes all electronically filed returns.

Returns Processing: **7.7 million** documents processed

Table 23

Tax Returns Processed in Department of Revenue (Thousands)



| | CY2009 | CY2010 | CY2011 | CY2012 | CY2013 |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|
| Individual Income Tax | 4,299 | 4,311 | 4,348 | 4,442 | 4,288 |
| Individual Amended Tax | 96 | 85 | 56 | 134 | 69 |
| Withholding Tax | 3,438 | 2,962 | 1,038 | 1,109 | 1,090 |
| Corporate Tax | 311 | 248 | 180 | 280 | 309 |
| Sales and Use Tax | 1,060 | 1,548 | 1,591 | 1,325 | 1,289 |
| Total of all Tax Types | 9,204 | 9,154 | 7,213 | 7,290 | 7,045 |

Note: Withholding Tax includes all payments and monthly and quarterly returns processed.

Source: Information Technology Division, Georgia Department of Revenue - electronic returns

Alcohol and Tobacco Division

The Alcohol and Tobacco Division is composed of two units: Law Enforcement Section and Licenses and Permits Section.

The Law Enforcement Section 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. This Section also enforces the state's motor fuel and motor carrier laws. Criminal investigators conduct specialized investigations regarding licensing background checks and licensing violations, sales of alcoholic beverages and tobacco products to minors, and Excise Tax evasion on alcohol, tobacco, and certain motor fuel products. The agents also assist other state, local, and federal enforcement agencies in related investigative matters.

The Licenses and Permits Section is charged with receiving, processing, collecting, and maintaining Excise Tax reports for malt beverages, wines, distilled spirits, cigarettes, cigars, little cigars, and loose or smokeless tobacco. It is also responsible for receiving and processing applications for wholesalers, importers, brokers, and manufacturers of alcoholic beverages and tobacco products. Alcoholic beverage brand registrations and keg registration forms and decals are also processed by this section.

Alcohol Taxes

Georgia Alcohol Taxes are collected by the wholesaler at time of delivery to the retailer. The wholesaler remits all taxes collected to the Revenue Department. Georgia taxes alcoholic beverages as follows:

- Distilled Spirits - Distilled spirits (less than 190 proof) manufactured within Georgia are taxed at 50 cents (Excise Tax) per liter. Distilled spirits manufactured outside Georgia are taxed at \$1 per liter. Alcohol (any product over 190 proof) manufactured inside Georgia is taxed at 70 cents per liter. Alcohol manufactured outside Georgia is taxed at \$1.40 per liter. Some localities collect a local tax, which can be up to 22 cents per liter.
- Beer - The tax is \$1.08 per standard case of 24 twelve-ounce containers (4½ cents per can) plus a uniform local beer tax of \$1.20 per standard case (5 cents per can).
- Wine - Table wines (14 percent or less alcohol by volume) manufactured inside Georgia are taxed at 11 cents per liter. Table wines manufactured outside Georgia are taxed at 40 cents per liter. Dessert wines (more than 14 percent, but not more than 21 percent alcohol by volume) manufactured inside Georgia are taxed at 27 cents per liter. Dessert wines manufactured outside the state are taxed at 67 cents per liter. Wine fortified with distilled spirits, which results in an alcohol content of more than 21 percent alcohol by volume, is taxed as distilled spirits. Some localities collect a local tax, which can be up to 22 cents per liter.

Alcohol and Tobacco Division (Continued)

The licensed sale of alcoholic beverages commenced in Georgia in the mid-1930s following the nationwide repeal of Prohibition. Georgia is a “local option” state for the licensing and sale of alcoholic beverages. 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. Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits is permitted provided the manufacturer, wholesaler, or retailer obtains an alcohol beverage license from the Department of Revenue and complies with all local licensing requirements.

Tobacco Taxes

Georgia’s state Excise Tax on cigarettes is 37 cents per pack of 20 (\$3.70 per carton). The state Excise Tax on cigars is 23 percent of the wholesaler’s cost. The state Excise Tax on loose or smokeless tobacco is 10 percent of the wholesaler’s cost.

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.

In July 2003, the state began imposing an Excise Tax on loose and smokeless tobacco. It is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on “little cigars” (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.

Industry Regulations: 1,219 alcohol license investigation conducted

Table 24**Tax and Fee Collections by the Enforcement Unit of the Alcohol and Tobacco Division (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|------------------|------------------|-----------------|------------------|-----------------|
| Delinquent Tax Collections | \$ 11,377 | \$ 9,501 | \$ 7,423 | \$ 9,091 | \$ 5,221 |
| Fee Collections | \$ 138 | \$ 168 | \$ 371 | \$ 565 | \$ 265 |
| Executive Orders / Administrative Penalties / Fines | \$ 966 | \$ 641 | \$ 839 | \$ 1,075 | \$ 394 |
| Total Collections and Fines Paid | \$ 12,481 | \$ 10,310 | \$ 8,633 | \$ 10,731 | \$ 5,880 |

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 25**Alcohol and Tobacco Division Performance Figures**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| Number of Alcohol Agents | 24 | 24 | 42 | 41 | 40 |
| Alcohol Inspections | 4,192 | 3,820 | 4,749 | 7,556 | 5,398 |
| Alcohol Investigations | 1,469 | 1,280 | 1,336 | 1,350 | 1,219 |
| Alcohol Citations | 1,603 | 2,061 | 1,979 | 7,556 | 962 |
| Underage Alcohol Investigations | 3,641 | 4,289 | 4,331 | 5,343 | 3,816 |
| Underage Alcohol Citations | 615 | 699 | 753 | 617 | 300 |
| Liquor License Investigations | 1,469 | 1,280 | 1,336 | 1,350 | 1,219 |
| Still Seizures | - | - | 7 | 2 | - |
| Tobacco Inspections | 3,178 | 3,126 | 3,939 | 6,187 | 3,954 |
| Tobacco Investigations | 13 | 36 | 15 | 7 | 37 |
| Tobacco Citations | 37 | 123 | 138 | 206 | 114 |
| Underage Tobacco Investigations | 1,782 | 3,372 | 2,284 | 2,065 | 1,339 |
| Executive Orders | 2,137 | 1,749 | 2,053 | 2,437 | 1,039 |
| Game Inspections | 1,482 | 1,413 | 4,271 | 3,201 | 2,191 |
| Felony Arrests | 19 | 31 | 29 | 26 | 16 |
| Misdemeanor Arrests | 221 | 140 | 228 | 162 | 125 |
| Dyed Fuel Inspections | 6,252 | 4,990 | 6,760 | 6,958 | 7,111 |
| Dyed Fuel Violations | 158 | 112 | 167 | 155 | 50 |

Source: Alcohol and Tobacco Division, Georgia Department of Revenue

Table 26**Revenue from Selective Excise Taxes (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Beer | | | | | |
| Beer Taxes | \$ 87,821 | \$ 85,180 | \$ 83,205 | \$ 84,935 | \$ 85,545 |
| Fines and Forfeitures | \$ 62 | \$ 1 | \$ 156 | \$ (45) | \$ 309 |
| Refunds | \$ (7) | \$ (5) | \$ (5) | \$ (44) | \$ - |
| Total | \$ 87,876 | \$ 85,176 | \$ 83,356 | \$ 84,846 | \$ 85,854 |
| Tobacco | | | | | |
| Stamp Sales | \$ 229,704 | \$ 226,863 | \$ 222,161 | \$ 227,205 | \$ 211,448 |
| Fines and Forfeitures | \$ 577 | \$ 413 | \$ 376 | \$ 23 | \$ 76 |
| Refunds | \$ (31) | \$ (89) | \$ (3) | \$ (81) | \$ - |
| Total | \$ 230,250 | \$ 227,187 | \$ 222,534 | \$ 227,147 | \$ 211,524 |
| Liquor | | | | | |
| Liquor Taxes | \$ 49,485 | \$ 50,565 | \$ 50,245 | \$ 54,738 | \$ 53,646 |
| Fines and Forfeitures | \$ 27 | \$ 14 | \$ 40 | \$ 99 | \$ 1,816 |
| Refunds | \$ (18) | \$ (4) | \$ (6) | \$ (1,172) | \$ - |
| Pre-License Investigations | \$ 104 | \$ 86 | \$ 74 | \$ 68 | \$ 110 |
| Total | \$ 49,598 | \$ 50,661 | \$ 50,353 | \$ 53,733 | \$ 55,572 |
| Motor Fuel | | | | | |
| Total | \$ 438,329 | \$ 443,384 | \$ 441,189 | \$ 431,564 | \$ 428,278 |
| Wine | | | | | |
| Wine Taxes | \$ 29,344 | \$ 32,073 | \$ 31,879 | \$ 35,328 | \$ 35,827 |
| Fines and Forfeitures | \$ - | \$ - | \$ 149 | \$ 20 | \$ 13 |
| Refunds | \$ 6 | \$ 9 | \$ 9 | \$ (224) | \$ - |
| Total | \$ 29,338 | \$ 32,064 | \$ 32,020 | \$ 35,124 | \$ 35,840 |
| Selective Excise Taxes Total | \$ 835,391 | \$ 838,472 | \$ 829,452 | \$ 832,414 | \$ 817,068 |

Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions, Georgia State Department of Revenue

Table 27**Revenue from Business License Fees (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|-----------------|---------------|-----------------|-----------------|-----------------|
| Beer Dealers | | | | | |
| Wholesaler Licenses | \$ 48 | \$ 28 | \$ 29 | \$ 26 | \$ - |
| Retailer Licenses ⁽ⁱ⁾ | \$ 502 | \$ 191 | \$ 495 | \$ 129 | \$ - |
| Special Permits | \$ - | \$ - | \$ 37 | \$ 4 | \$ - |
| Total | \$ 550 | \$ 219 | \$ 561 | \$ 159 | \$ - |
| Cigar and Cigarette Dealers | | | | | |
| Wholesaler, Manufacturer and Importer Licenses | \$ 15 | \$ 14 | \$ 21 | \$ 20 | \$ 172 |
| Total | \$ 15 | \$ 14 | \$ 21 | \$ 20 | \$ 172 |
| Liquor Dealers | | | | | |
| License and Brand Registration | \$ - | \$ 33 | \$ 24 | \$ 14 | \$ - |
| Wholesaler Licenses and Permits | \$ 73 | \$ 33 | \$ 56 | \$ 35 | \$ - |
| Retailer Licenses ⁽ⁱ⁾ | \$ 896 | \$ 7 | \$ 1,035 | \$ 885 | \$ 3,505 |
| Special Permits | \$ - | \$ 5 | \$ 122 | \$ 2 | \$ - |
| Retail In-Room Service License Fees | \$ - | \$ - | \$ 4 | \$ 11 | \$ - |
| Total | \$ 969 | \$ 78 | \$ 1,241 | \$ 947 | \$ 3,505 |
| Wine Dealers | | | | | |
| Wholesaler Licenses and Permits | \$ 47 | \$ 36 | \$ 44 | \$ 35 | \$ - |
| Retailer Licenses ⁽ⁱ⁾ | \$ 442 | \$ 11 | \$ 441 | \$ 179 | \$ - |
| Special Permits | \$ - | \$ 2 | \$ 103 | \$ 15 | \$ - |
| Special Order Shipping | \$ 27 | \$ 37 | \$ 37 | \$ 40 | \$ - |
| Total | \$ 516 | \$ 86 | \$ 625 | \$ 269 | \$ - |
| Business Licenses Fees Total | \$ 2,050 | \$ 397 | \$ 2,448 | \$ 1,395 | \$ 3,677 |

Note:

⁽ⁱ⁾ Retailer Licenses have been restated to include multiple licenses sold, now broken out into their respective alcohol types for ease of reference.

FY2013 numbers were grouped by larger category and should be compared by totals.

Source: Alcohol and Tobacco, Taxpayer Services and Information Technology Divisions, Georgia State Department of Revenue

Compliance Division

The Compliance Division is responsible for ensuring taxpayer compliance with Georgia's tax laws. It is comprised of two units: the Audit Unit and the Collections Unit. The Division also oversees the Department's 11 regional offices located throughout the State of Georgia.

Audit Unit

Performs audits within and outside the state of Georgia. The types of tax audits include: Individual and Corporate Income, International Fuel Tax Agreement, International Registration Plan, Motor Fuel, Sales and Use, and Withholding. Additionally, the Audit Unit administers the Voluntary Disclosure Program.

Collection Unit

Continually examines taxpayer registrations, compliance with filing deadlines and collects delinquent accounts. The Unit is responsible for tax compliance for special events which often involve out-of-state-based or other businesses that are not registered in Georgia for the collection of Sales and Use Tax. Responsible for installment payment agreements, processing, offer in compromise applications, problem resolution, bankruptcy, and the Compliance Call Center. The Unit also oversees the four private collection agencies used by the Department.

Integrated Tax Solution

DOR uses GenTax® , a software product used by over 24 states, local tax authorities and several foreign tax administration entities, as its Integrated Tax Solution. With the implementation of GenTax® at DOR, dramatic improvements have been cited in data accessibility across divisions and there has been a reduction in lag time for resolving taxpayer problems. The Tax Compliance Division intends to use the system's connectivity to target taxpayers for non-compliance and ensure that refunds are not issued without reviewing taxpayer profiles across multiple tax types. The manufacturer of GenTax®, Fast Enterprises, has cited a cost savings impact of anywhere from \$10 million to \$50 million by states implementing GenTax®.

Collections: **\$ 399 million** collected on delinquent and deficient accounts

Table 28

Tax Compliance Division Expenditures and Benefits

| | FY2010 | FY2011 | FY2012 | FY2013 |
|--|---------|----------|---------|---------|
| Auditor | | | | |
| Cash Collection to Expenditure Ratio (X:\$1) | \$ 9.04 | \$ 5.19 | \$ 5.36 | \$ 5.55 |
| Assessments & Disallowances to Expenditure Ratio (X:\$1) | \$ 5.28 | \$ 10.85 | \$ 4.41 | \$ 3.99 |
| Revenue Agent | | | | |
| Cash Collection to Expenditure Ratio (X:\$1) | \$ 6.76 | \$ 5.63 | \$ 6.47 | \$ 5.80 |

Note: Financial benefits may be overstated because some portion of cash collections includes assessments made in the current year of prior fiscal years.

Source: Compliance Division, Georgia Department of Revenue

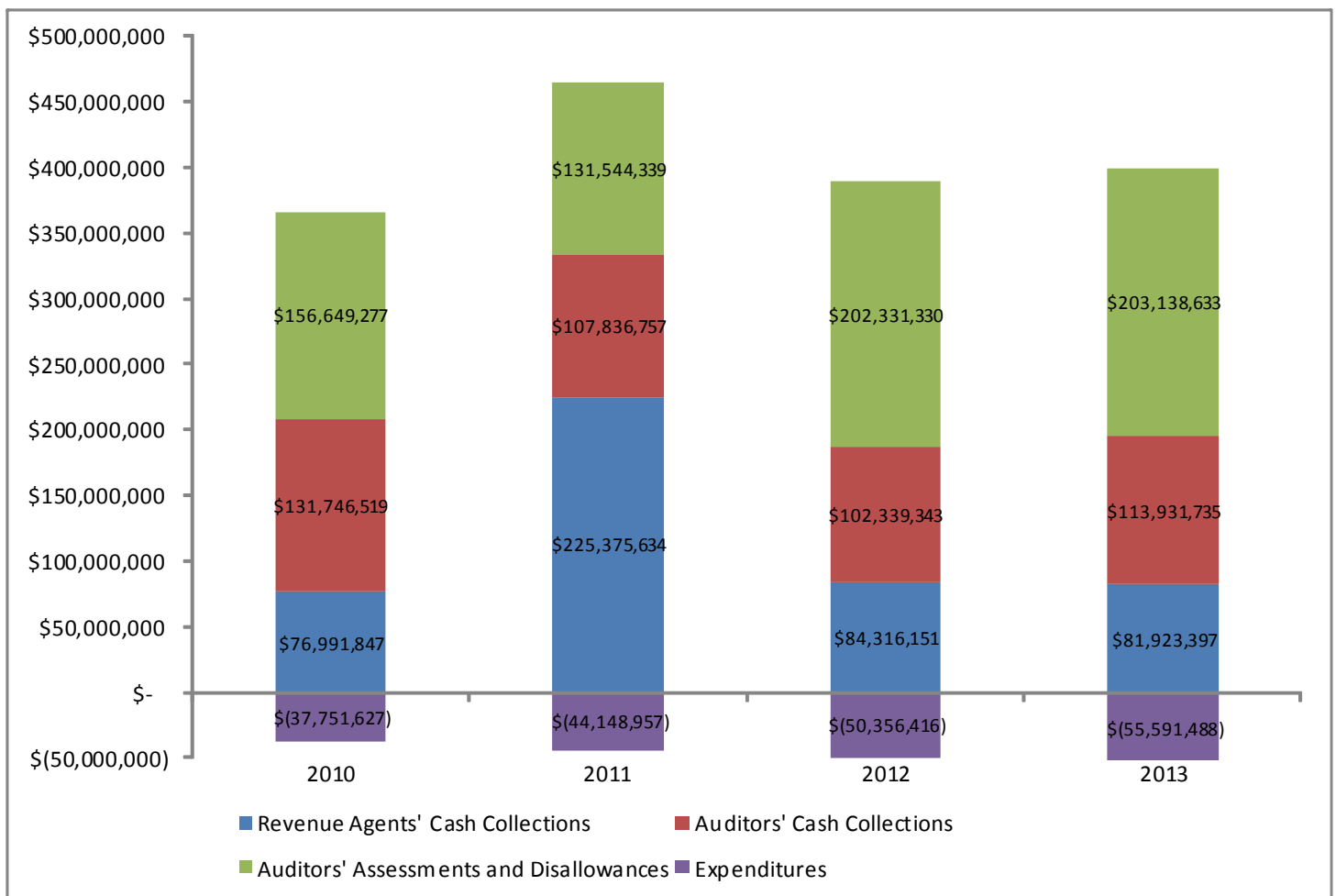


Table 29**Comparison of Sales Tax Paid to the State Treasury and Sales Tax Distribution to Local Government (Millions)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|----------------------------|---------------|---------------|---------------|---------------|---------------|
| Net State Collection | \$ 5,342 | \$ 4,779 | \$ 5,098 | \$ 5,330 | \$ 5,324 |
| Change from Prior Year (%) | -7.59% | -10.54% | 6.68% | 4.55% | -0.11% |
| Local Distributions | \$ 4,360 | \$ 4,357 | \$ 4,408 | \$ 4,623 | \$ 4,633 |
| Change from Prior Year (%) | -9.77% | -0.07% | 1.17% | 4.88% | 0.22% |
| Total Sales Tax | \$ 9,702 | \$ 9,136 | \$ 9,506 | \$ 9,953 | \$ 9,957 |
| Change from Prior Year (%) | -8.58% | -5.83% | 4.05% | 4.70% | 0.04% |

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 30**CY2013 Refund History by Month**

| Month | Individual | | Corporate | | Sales Taxes | |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| | Refunds (Thousands) | Number of Refunds | Refunds (Thousands) | Number of Refunds | Refunds (Thousands) | Number of Refunds |
| January | \$ 30,770 | 12,503 | \$ 17,443 | 833 | \$ 17,846 | 167 |
| February | \$ 571,677 | 974,357 | \$ 32,026 | 738 | \$ 6,384 | 186 |
| March | \$ 526,674 | 755,486 | \$ 13,322 | 1,057 | \$ 15,627 | 603 |
| April | \$ 547,336 | 620,939 | \$ 5,943 | 831 | \$ 5,751 | 175 |
| May | \$ 163,388 | 187,054 | \$ 967 | 198 | \$ 563 | 115 |
| June | \$ 85,766 | 113,990 | \$ 13,005 | 1,647 | \$ 11,856 | 601 |
| July | \$ 44,870 | 34,997 | \$ 10,788 | 531 | \$ 8,412 | 158 |
| August | \$ 39,454 | 25,594 | \$ 4,630 | 816 | \$ 19,838 | 545 |
| September | \$ 35,314 | 22,154 | \$ 7,852 | 1,637 | \$ 4,806 | 271 |
| October | \$ 115,314 | 66,090 | \$ 6,855 | 1,152 | \$ 11,317 | 386 |
| November | \$ 53,149 | 20,942 | \$ 26,505 | 506 | \$ 1,528 | 190 |
| December | \$ 24,210 | 18,381 | \$ 28,427 | 665 | \$ 5,951 | 289 |
| Grand Total | \$ 2,237,922 | 2,852,487 | \$ 167,763 | 10,611 | \$ 109,879 | 3,686 |

Source: Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 31**Net Revenue Collections by Georgia Department of Revenue (Unaudited and Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| Fiscal Year Collections | | | | | |
| Total | \$ 15,619,041 | \$ 14,198,824 | \$ 15,310,413 | \$ 16,052,536 | \$ 17,003,992 |
| Monthly Collections | | | | | |
| July | \$ 1,213,291 | \$ 1,096,238 | \$ 1,147,262 | \$ 1,230,984 | \$ 1,321,912 |
| August | \$ 1,259,631 | \$ 1,052,466 | \$ 1,185,849 | \$ 1,293,779 | \$ 1,318,415 |
| September | \$ 1,632,334 | \$ 1,371,956 | \$ 1,449,813 | \$ 1,530,424 | \$ 1,589,941 |
| October | \$ 1,386,860 | \$ 1,140,095 | \$ 1,233,074 | \$ 1,300,052 | \$ 1,384,502 |
| November | \$ 1,419,543 | \$ 1,188,879 | \$ 1,268,524 | \$ 1,356,812 | \$ 1,347,711 |
| December | \$ 1,489,148 | \$ 1,402,181 | \$ 1,555,061 | \$ 1,536,217 | \$ 1,686,823 |
| January | \$ 1,575,265 | \$ 1,438,319 | \$ 1,555,438 | \$ 1,566,803 | \$ 1,729,442 |
| February | \$ 629,448 | \$ 567,251 | \$ 715,277 | \$ 765,206 | \$ 796,107 |
| March | \$ 987,986 | \$ 998,239 | \$ 1,105,278 | \$ 1,160,222 | \$ 1,172,846 |
| April | \$ 1,399,047 | \$ 1,340,542 | \$ 1,375,573 | \$ 1,527,561 | \$ 1,728,750 |
| May | \$ 1,262,138 | \$ 1,186,660 | \$ 1,215,773 | \$ 1,241,816 | \$ 1,348,139 |
| June | \$ 1,364,350 | \$ 1,415,998 | \$ 1,503,491 | \$ 1,542,660 | \$ 1,579,404 |

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 32**Actual Department of Revenue Spending by Funding Source (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|-----------------|---------------|---------------|---------------|---------------|---------------|
| Other Funds | \$ 18,033 | \$ 17,940 | \$ 28,868 | \$ 32,283 | \$ 29,012 |
| Collection Fees | \$ 10,299 | \$ 11,226 | \$ 8,648 | \$ 16,809 | \$ 20,840 |
| Modernization | \$ - | \$ - | \$ - | \$ - | \$ - |
| State Funds | \$ 114,448 | \$ 96,227 | \$ 77,859 | \$ 133,623 | \$ 138,528 |

Source: Budget Unit, Finance Department, Georgia Department of Revenue - Expenditure Summary

Table 33.1**Changes in Major State Tax Revenues (Millions) - Collections**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|------------------------------|---------------|---------------|---------------|------------------|------------------|
| Net Revenue Collections | \$ 15,619 | \$ 14,199 | \$ 15,310 | \$ 16,052 | \$ 17,004 |
| General Sales and Use Tax | \$ 5,343 | \$ 4,779 | \$ 5,098 | \$ 5,330 | \$ 5,324 |
| Motor Fuel Tax | \$ 438 | \$ 443 | \$ 441 | \$ 432 | \$ 428 |
| Prepaid Motor Fuel Sales Tax | \$ 423 | \$ 385 | \$ 480 | \$ 573 | \$ 547 |
| Individual Income Tax | \$ 7,801 | \$ 7,022 | \$ 7,659 | \$ 8,143 | \$ 8,754 |
| Corporate Tax | \$ 695 | \$ 685 | \$ 671 | \$ 590 | \$ 797 |
| Liquor, Beer, and Wine Tax | \$ 167 | \$ 168 | \$ 159 | \$ 174 | \$ 175 |
| Cigar and Cigarette Tax | \$ 230 | \$ 227 | \$ 229 | \$ 227 | \$ 211 |
| Motor Vehicle Fees | \$ 287 | \$ 285 | \$ 295 | \$ 308 | \$ 453 |
| Other Revenues | \$ 235 | \$ 205 | \$ 278 | \$ 276 | \$ 315 |

Table 33.2**Changes in Major State Tax Revenues - Percentage Changes**

| | FY08-09 | FY09-10 | FY10-11 | FY11-12 | FY12-13 |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Net Revenue Collections | -10.54% | -9.09% | 7.82% | 4.85% | 5.9% |
| General Sales and Use Tax | -7.58% | -10.56% | 6.68% | 4.55% | -0.1% |
| Motor Fuel Tax | -7.40% | 1.14% | -0.45% | -2.15% | -0.8% |
| Prepaid Motor Fuel Sales Tax | -21.38% | -8.98% | 24.68% | 19.38% | -4.5% |
| Individual Income Tax | -12.24% | -9.99% | 9.07% | 6.32% | 7.5% |
| Corporate Tax | -26.30% | -1.44% | -2.04% | -12.07% | 35.1% |
| Liquor, Beer, and Wine Tax | 1.21% | 0.60% | -5.36% | 9.12% | 0.9% |
| Cigar and Cigarette Tax | -4.17% | -1.30% | 0.88% | -0.66% | -7.0% |
| Motor Vehicle Fees ⁽ⁱ⁾ | -3.04% | -0.70% | 3.51% | 4.23% | 47.1% |
| Other Revenues | 74.07% | -12.77% | 35.61% | -0.72% | 14.1% |

Note: The above figures were extracted from the Department of Revenue's annual Revenue Collection Press Releases published during the relevant years.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 34**Revenue Collections (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Corporate Tax | | | | | |
| Corporate Net Worth Tax ⁽ⁱ⁾⁽ⁱⁱ⁾ | \$ 30,944 | \$ 41,725 | \$ 31,003 | \$ 30,174 | \$ 46,304 |
| Corporate Tax Assessments | \$ - | \$ - | \$ - | \$ 9 | \$ 729 |
| Corporate Income Tax | \$ 881,267 | \$ 827,680 | \$ 857,668 | \$ 856,468 | \$ 918,980 |
| Corporate Income Tax Re-funds ⁽ⁱⁱⁱ⁾ | \$ (234,219) | \$ (199,198) | \$ (244,431) | \$ (323,008) | \$ (187,385) |
| Financial Institution Business Occupation Tax ^(iv) | \$ 16,722 | \$ 14,556 | \$ 26,932 | \$ 26,272 | \$ 18,627 |
| Total Corporate Tax | \$ 694,714 | \$ 684,763 | \$ 671,172 | \$ 589,915 | \$ 797,255 |
| Individual Tax | | | | | |
| Individual Tax Returns | \$ 521,716 | \$ 472,418 | \$ 467,608 | \$ 571,033 | \$ 775,393 |
| Individual Income Tax Assessments | \$ 145,918 | \$ 156,681 | \$ 137,621 | \$ 142,750 | \$ 195,429 |
| Individual Estimated Payments | \$ 996,155 | \$ 723,542 | \$ 807,712 | \$ 730,999 | \$ 702,729 |
| Individual Withholding | \$ 8,132,199 | \$ 8,014,530 | \$ 8,335,632 | \$ 8,640,857 | \$ 8,994,944 |
| Non-Resident Composite Income Tax | \$ 71,454 | \$ 99,153 | \$ 142,610 | \$ 146,742 | \$ 176,864 |
| Estimate Non-Resident Composite Income Tax | \$ - | \$ - | \$ - | \$ - | \$ - |
| Individual Income Tax Re-funds ^(v) | \$ (2,081,539) | \$ (2,449,123) | \$ (2,242,299) | \$ (2,098,295) | \$ (2,158,476) |
| Fiduciary | \$ 15,282 | \$ 4,654 | \$ 10,069 | \$ 8,606 | \$ 66,829 |
| Total Individual Tax | \$ 7,801,185 | \$ 7,021,855 | \$ 7,658,953 | \$ 8,142,692 | \$ 8,753,712 |

Note:
⁽ⁱ⁾ Georgia Department of Revenue collects Corporate Net Worth Tax in conjunction with Corporate Returns and Estimated Corporate payments on a daily basis. This is done with the intention to ease the burden on taxpayers and the Georgia Department of Revenue Processing Center.

⁽ⁱⁱ⁾ At the time of this report, most of the returns have been processed. A projection is made to determine the net worth for all returns based on prior year returns. This projection is based on returns filed in the fiscal year and not on actual collections. Beginning with FY2011, the Integrated Tax System specifically accounts for net worth based on actual collections.

⁽ⁱⁱⁱ⁾ Corporate Income Tax Refunds are net total that include voided corporate refunds.

^(iv) The Integrated Tax System, implemented in FY2011, greatly improved the tracking of this tax.

^(v) Individual Income Tax Refunds are net total that include voided individual refunds.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 34 Continued

Revenue Collections (Thousands)

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Taxes | | | | | |
| Estate Tax ^(vi) | \$ 83 | \$ - | \$ - | \$ 28 | \$ (15,352) |
| Property Tax | \$ 82,764 | \$ 85,744 | \$ 76,286 | \$ 67,417 | \$ 53,492 |
| Sales and Use Taxes - Gross | \$ 9,752,210 | \$ 9,198,072 | \$ 9,618,527 | \$ 10,080,239 | \$ 10,051,131 |
| Local Distributions | \$ (4,359,855) | \$ (4,356,688) | \$ 4,407,612) | \$ (4,622,932) | \$ (4,633,195) |
| Sales Tax Refunds/ Adjustments | \$ (49,786) | \$ (62,572) | \$ (112,777) | \$ (126,960) | \$ (93,855) |
| Prepaid Motor Fuel Tax | \$ 422,827 | \$ 385,241 | \$ 479,881 | \$ 573,047 | \$ 547,172 |
| Motor Fuel Excise Tax | \$ 438,329 | \$ 443,386 | \$ 441,189 | \$ 431,564 | \$ 428,278 |
| Malt Beverage Excise Tax | \$ 87,814 | \$ 85,175 | \$ 83,205 | \$ 84,846 | \$ 85,545 |
| Liquor Excise Tax | \$ 49,467 | \$ 50,561 | \$ 50,245 | \$ 53,665 | \$ 53,646 |
| Wine Excise Tax | \$ 29,338 | \$ 32,065 | \$ 31,879 | \$ 35,124 | \$ 35,827 |
| Tobacco Taxes | \$ 229,673 | \$ 226,810 | \$ 222,161 | \$ 227,123 | \$ 211,448 |
| Motor Vehicle - Tag, Title, Fees | \$ 287,528 | \$ 285,237 | \$ 295,338 | \$ 308,171 | \$ 453,351 |
| Total Other Taxes | \$ 6,970,392 | \$ 6,373,031 | \$ 6,778,322 | \$ 7,111,332 | \$ 7,177,488 |
| Business License Fees | | | | | |
| Malt Beverage Licenses | \$ 550 | \$ 518 | \$ 561 | \$ 129 | \$ 10 |
| Liquor Licenses | \$ 969 | \$ 905 | \$ 1,242 | \$ 885 | \$ 3,505 |
| Wine Licenses | \$ 516 | \$ 479 | \$ 625 | \$ 179 | \$ 12 |
| Tobacco Licenses | \$ 15 | \$ 18 | \$ 21 | \$ 20 | \$ 172 |
| Coin Operated Amusement Machines | \$ 1,926 | \$ 1,974 | \$ 12,855 | \$ 9,417 | \$ 3,001 |
| Total Business License Fees | \$ 3,976 | \$ 3,894 | \$ 15,304 | \$ 10,630 | \$ 6,700 |

Note: ^(vi) Estate Tax beginning in FY2010 was not separately accounted for due to materiality.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 34 Continued**Revenue Collections (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|---|---------------|---------------|---------------|---------------|-------------------|
| Earnings - General Government | | | | | |
| Real Estate Transfer Tax Collection Costs | \$ 267 | \$ 201 | \$ 200 | \$ 219 | \$ 209 |
| Out of State Contractors | \$ 2 | \$ - | \$ 2 | \$ 2 | \$ 3 |
| Liquor Pre-License Investigation Fees | \$ 104 | \$ 86 | \$ 74 | \$ 68 | \$ 110 |
| Public Service Commission Fees | \$ 1,050 | \$ 1,052 | \$ 1,056 | \$ 1,048 | \$ - |
| Total Earnings - General Government | \$ 1,423 | \$ 1,339 | \$ 1,332 | \$ 1,337 | \$ 322 |
| Other Fees | | | | | |
| Fines and Penalties - Motor Carrier Citations | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fines and Penalties - Tobacco Citations | \$ 577 | \$ 407 | \$ 234 | \$ 2 | \$ - |
| Fines and Penalties - Alcohol Citations | \$ 62 | \$ 14 | \$ 233 | \$ 74 | \$ 2,138 |
| Forfeitures - Alcohol and Tobacco | \$ - | \$ - | \$ 636 | \$ - | \$ - |
| Unclaimed Property | \$ 86,150 | \$ 91,430 | \$ 84,033 | \$ 88,221 | \$ 129,696 |
| Motor Vehicle Licenses and Permits | \$ 337 | \$ 628 | \$ 2,099 | \$ 4,096 | \$ 221 |
| Penalties and Interest - Property Tax | \$ 341 | \$ 485 | \$ 538 | \$ 465 | \$ - |
| Penalties and Interest - FiFa | \$ 16,190 | \$ 11,406 | \$ 15,154 | \$ 5,153 | \$ (3,350) |
| Penalties & Interest - Individual Income Tax | N/A | N/A | \$ 73,378 | \$ 68,773 | \$ 77,081 |

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 34 Continued**Revenue Collections (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Other Fees Continued | | | | | |
| Penalties & Interest - Sales & Use Tax | N/A | N/A | \$ 47,832 | \$ 53,318 | \$ 45,086 |
| Penalties & Interest - Corporate Income Tax | N/A | N/A | \$ 7,883 | \$ 6,891 | \$ 10,465 |
| Penalties and Interest - Motor Fuel | \$ 329 | \$ 328 | \$ 92 | \$ 683 | \$ 3,022 |
| Penalties and Interest - Alcoholic Beverages | \$ 27 | \$ 41 | \$ 53 | \$ 30 | \$ 32 |
| Penalties and Interest - Cigarette | \$ - | \$ - | \$ 35 | \$ 74 | \$ 76 |
| Delinquent Tax Collections Fees | \$ (9,135) | \$ (12,343) | \$ (11,974) | \$ (16,965) | \$ (21,909) |
| Unallocated Tax | \$ 51,465 | \$ 10,820 | \$ (33,647) | \$ (16,622) | \$ 29,109 |
| Unallocated Fees | \$ 1,008 | \$ 659 | \$ 1,673 | \$ 2,436 | \$ 8 |
| Other | \$ - | \$ 10,069 | \$ (2,921) | \$ - | \$ (3,160) |
| Total Other Fees | \$ 43,694 | \$ 9,574 | \$ 9,026 | \$ 29,845 | \$ 62,729 |
| Total Taxes | | | | | |
| Corporate Tax | \$ 694,714 | \$ 684,763 | \$ 671,172 | \$ 589,915 | \$ 797,255 |
| Individual Tax | \$ 7,801,185 | \$ 7,021,855 | \$ 7,658,953 | \$ 8,142,692 | \$ 8,753,712 |
| Other Taxes | \$ 6,970,392 | \$ 6,373,031 | \$ 6,778,322 | \$ 7,111,332 | \$ 7,177,488 |
| Total Taxes | \$ 15,466,291 | \$ 14,079,649 | \$ 15,108,447 | \$ 15,843,939 | \$ 16,728,455 |

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 34 Continued**Revenue Collections (Thousands)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total Funds and Other Fees | | | | | |
| Business License Fees | \$ 3,976 | \$ 3,894 | \$ 15,304 | \$ 10,630 | \$ 6,700 |
| Earnings - General Government | \$ 1,423 | \$ 1,339 | \$ 1,332 | \$ 1,337 | \$ 322 |
| Other Fees | \$ 147,351 | \$ 113,944 | \$ 185,331 | \$ 196,629 | \$ 268,515 |
| Total Funds and Other Fees | \$ 152,750 | \$ 119,177 | \$ 201,967 | \$ 208,596 | \$ 275,537 |
| Total Revenue Collections | | | | | |
| Total Revenue Collections | \$ 15,619,041 | \$ 14,198,826 | \$ 15,310,414 | \$ 16,052,535 | \$ 17,003,992 |

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

Table 35**Trends in Georgia's State Tax Revenues by Major Sources (Unaudited and Millions)**

| | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 |
|--|------------------|------------------|------------------|------------------|------------------|
| Department of Revenue | \$ 15,619 | \$ 14,199 | \$ 15,310 | \$ 16,053 | \$ 17,004 |
| Other Agencies | \$ 314 | \$ 274 | \$ 361 | \$ 309 | \$ 329 |
| Grand Total | \$ 15,933 | \$ 14,473 | \$ 15,671 | \$ 16,362 | \$ 17,333 |
| General Sales and Use | \$ 5,343 | \$ 4,779 | \$ 5,098 | \$ 5,330 | \$ 5,324 |
| Selective Sales Taxes ⁽ⁱ⁾ | \$ 835 | \$ 838 | \$ 829 | \$ 832 | \$ 815 |
| Individual Income Taxes | \$ 7,801 | \$ 7,022 | \$ 7,659 | \$ 8,143 | \$ 8,754 |
| Other Taxes or Fees | \$ 1,640 | \$ 1,560 | \$ 1,724 | \$ 1,748 | \$ 2,111 |
| Contribution of Department of Revenue to Total State Revenue | 98.0% | 98.1% | 97.7% | 98.1% | 98.1% |
| Contribution of Other Agencies Total State Revenue | 2.0% | 1.9% | 2.3% | 1.9% | 1.9% |

Note: The figures above have been restated.

⁽ⁱ⁾ Selective Sales Taxes are made up of Motor Fuel Excise, Tobacco Excise and Alcoholic Beverage Taxes.

Source: Accounting Unit, Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections and State of Georgia, Office of the State Treasurer - Selected Summary of Financial Information.

Taxpayer Bill of Rights

The mission of the Department of Revenue (DOR) is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. As a Georgia taxpayer, you have the right to expect DOR to honor its mission and to uphold your rights every time you contact or are contacted by DOR. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and a fair and timely hearing on a dispute of any tax liability, as provided by law. The following is a summary of your rights and DOR's responsibilities to you as a Georgia taxpayer.

RIGHTS OF A TAXPAYER

Privacy. You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances. See O.C.G.A. §§ 48-2-15 and 48-7-60.

Assistance. You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

Explanation. You have the right to a clear explanation of:

- The basis of any audit activities performed by a DOR agent;
- The basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim;

- The basis of any DOR enforcement or collection activities;
- The procedure for protesting a Proposed Assessment or Refund Denial; and
- The procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

Dispute. You have the right to dispute an adverse decision of DOR as further detailed below.

Representation. You have the right to representation by your authorized agent, whether an attorney, accountant, or other person with a properly completed *Power of Attorney*, in any hearing or conference with DOR. A *Power of Attorney* form can be downloaded from <https://etax.dor.ga.gov>.

OBLIGATIONS OF THE GEORGIA DEPARTMENT OF REVENUE

DOR has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of the agent's audit documents that explain the basis for an assessment;
- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and
- Estimate your tax liability and issue an assessment based on the best information available if you fail to maintain records suitable to determine the amount of tax due or to support the accuracy of the return.

Taxpayer Bill of Rights (Continued)

REQUESTING A TAX REFUND

- You may file a claim for an income tax refund within three years after the date the taxes were paid or the due date for filing the applicable income tax return, including any extensions which have been granted, whichever is later.
- You may file a claim for a refund of taxes other than income tax within three years after the date the taxes were paid.
- The claim must be in writing, include a summary statement of the grounds upon which you rely, and identify the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on the DOR website at <https://etax.dor.ga.gov>.

DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- To dispute a Proposed Assessment or Refund Denial, you may protest with the Department within 30 days of the issued date printed on the notice. To protest online, log on to the Georgia Tax Center website at <https://gtc.dor.ga.gov>. To protest by mail, complete a Protest of Proposed Assessment or Refund Denial form by downloading the form from the DOR website at <https://etax.dor.ga.gov> and following the instructions. DOR will notify you that the protest has been either granted or denied.
- If DOR grants your protest of a Proposed Assessment, the assessment will be withdrawn. If DOR grants your protest of a Refund Denial, the refund will be issued.
- If DOR denies your protest of a Proposed Assessment, DOR will issue an Official Assessment and Demand for Payment and notify you of the assessment amount, subject to the right to appeal. If DOR denies your protest of a Refund Denial, you also have the right to appeal.

DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

Georgia Tax Tribunal (GTT)

- GTT hears and decides certain state tax disputes and is completely separate from and totally independent of DOR. Decisions of GTT (except small claims cases) may be appealed to the Superior Court of Fulton County.
- GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with GTT, complete a *Georgia Tax Tribunal Petition* by downloading the form from www.gataxtribunal.ga.gov and following the instructions.

Superior Court

- GTT hears and decides certain state tax disputes and is completely separate from and totally independent of DOR. Decisions of GTT (except small claims cases) may be appealed to the Superior Court of Fulton County.
- GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for other tax types. Decisions in small claims cases are final and cannot be appealed.
- To file an appeal with GTT, complete a *Georgia Tax Tribunal Petition* by downloading the form from www.gataxtribunal.ga.gov and following the instructions.

Taxpayer Bill of Rights (Continued)

DISPUTING A NOTICE OF PROPOSED ASSESSMENT OR REFUND DENIAL

- **To Dispute an Official Assessment:**
You must appeal the Official Assessment either to GTT or in the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment notice.
- **To Dispute the Denial of a Claim for Refund:**
If DOR denies your claim for refund, you can appeal the denial either to GTT or in the appropriate superior court within the later of (i) two years from the date the refund claim was denied, or (ii) if you elected to protest the refund denial before appealing, 30 days after the issued date of DOR's notice of its decision.
- **To Dispute the Issuance of a State Tax Execution:**
Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax Execution. You can appeal the issuance of a State Tax Execution to GTT or in the appropriate superior court.

COLLECTION PROCEDURES

- If you fail to either pay or appeal an official assessment within 30 days, DOR may issue a state tax execution and impose a collection fee equaling 20% of the total tax, interest, and penalties due. The tax execution may be recorded in the public records of any county in the state where you live or own real property and will constitute a lien covering all property in which you have any interest.
- After the issuance of the tax execution, DOR can utilize all lawful means to collect the amount due, including garnishment, levy, and sale of your property or rights to property. Any additional costs that arise from such collection actions will be added to the amount due indicated on the state tax execution.
- An appeal to GTT or in superior court stays any enforcement or collection actions by DOR (except for actions taken due to the issuance of a jeopardy assessment), although the stay may be lifted for good cause by the GTT or superior court judge.
- DOR is authorized to issue a jeopardy assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, remove your property, conceal yourself or your property, discontinue your business without making adequate provision for the payment of state taxes, or you do anything which would tend to prejudice or jeopardize DOR's ability to assess or collect state taxes that you owe. A jeopardy assessment may be appealed in the same manner as an official assessment; however, collection activities will continue unless you file a bond with DOR that adequately secures payment of the tax.

TAXPAYER ADVOCACY OFFICE

- The Taxpayer Advocacy Office was created to ensure that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you feel that you have been treated unfairly or have received no response to requests for service, the Taxpayer Advocacy Office may intervene on your behalf to facilitate a timely and equitable resolution,
- provided that you have not already appealed to GTT or in superior court.
- Please direct any suggestions or complaints concerning a particular tax-related issue to Georgia Department of Revenue, Taxpayer Advocacy Office, P.O. Box 49708, Atlanta, Georgia 30359-2708 or to taxadv@dor.ga.gov.

The information in this document summarizes your rights as a Georgia taxpayer and the responsibilities of the Department of Revenue. The Georgia Taxpayer Bill of Rights may be found in the Georgia Public Revenue Code as codified in the Official Code of Georgia (O.C.G.A.) at Title 48, Chapter 1, Section 9.

| FY2012 and FY2013 Table Comparison | Table Number | |
|--|--------------|------------|
| | FY2012 | FY2013 |
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| Trend in Georgia's State Tax Revenues by Major Sources | Table 37 | Table 35 |