FISCAL RESEARCH CENTER

By the Numbers:
Property Taxes in Georgia

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Acknowledgments

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Introduction

Property taxes are a major source of revenue for government, particularly for local government. In 2005-06, local government property taxes in Georgia were 63.4 percent of total local taxes. Recently, proposals have been advanced in Georgia to change the property tax system or to reduce property taxes. In order to provide background information concerning property taxes in Georgia this report presents data on the property tax in Georgia. We consider the growth in the property tax base and property tax revenue, how the tax base varies by county, how the composition of the tax base has changed over time, and property taxes by type of government. The data sources are described in Appendix A.

Property Tax Base

In this section we trace the growth of the property tax base since 1980. The property tax base reported here is the base for the state property tax, net of exemptions. Because local governments provide exemptions such as homestead exemptions and Freeport exemptions that differ from the exemptions allowed for state property tax purposes, the aggregate of local property tax digests will not equal the state property tax base.

Figure 1 shows the trend in total state property tax base, both in nominal terms and real terms (1980 dollars), while Figure 2 shows the annual growth rates.[1] (The underlying data for the figures are contained in Appendix Tables A-1 and A-2.) For the entire period 1980-2007 the actual (nominal) property tax base increased 8.5 fold, or by an annual average compound growth rate of 8.6 percent. The annual growth rates range from a low of 0.33 percent (for 1992) to 14.1 percent (for 1987). The growth rate for the 1980s was greater than for the rest of the period. The annual average compound growth rate was 10.3 percent of the 1980s, but 7.1 percent for the period 1990 through 2007. Furthermore, as Figure 2 shows, the variation in annual growth rates was much greater for the 1980s than the later period.

The growth in the tax digest can be attributed to general inflation, economic growth that results in new real and personal property, increases in property value in excess of inflation, and legislative changes to the base.[2] In addition, the growth of the tax digest in any particular year is due to the extent that tax assessors have reassessed property. We can sort out some of these factors, in particular the effect of inflation and economic growth.

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[1] "Nominal terms" means the actual reported value, while "real terms" means inflation adjusted value.

[2] Tax digest is the common term used for property tax base.

Figure 1. Georgia Net Property Tax Base

Figure 2. Growth in Georgia Property Net Tax Base
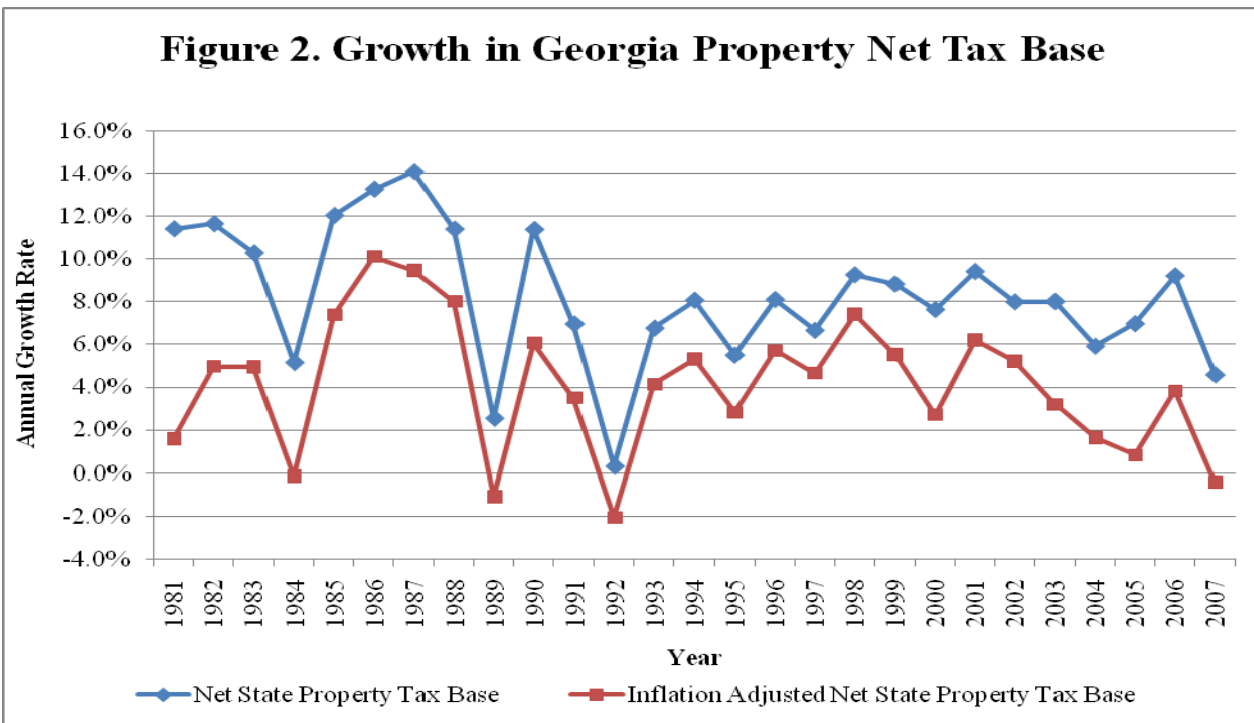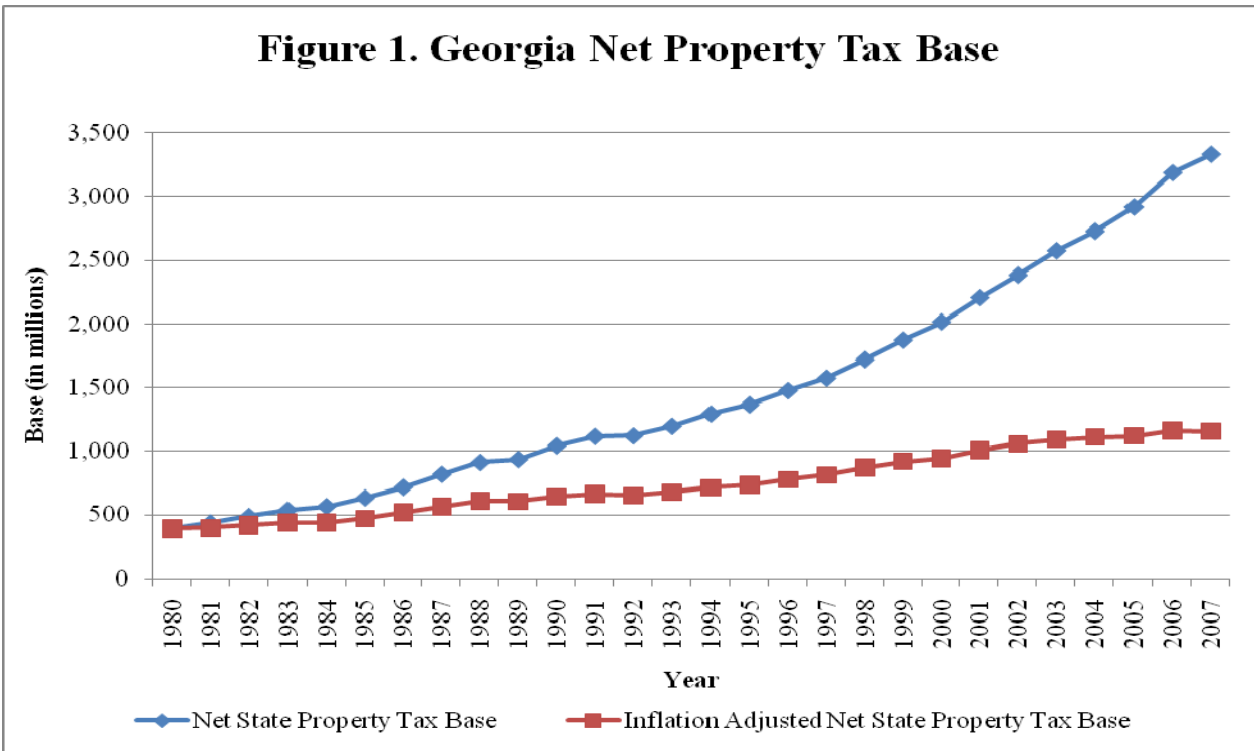
The effect of inflation can be seen by comparing the nominal and real tax digests in Figure 1. The real property tax base increased 2.9 fold, or at an annual average compound growth rate of 4.2 percent. The growth rate of the real property tax base has slowed over the period; the annual average compound growth rate was 5.1 percent for the 1980s, 3.9 percent for the 1990s, and 2.9 percent for 2000 through 2007.

Population growth is one way of measuring economic growth. To account for growth we consider the tax digest per capita.   Figure 3 presents the state net property tax base per capita, both in nominal and real terms, while Figure 4 presents the annual growth rates. For the period 1980 through 2007, the nominal property tax base per capita increased from $7,170 in 1980 to $34,857 in 2007, a 4.9 fold increase. The average annual compound growth rate was 6.2 percent, with a somewhat larger growth rate for the 1980s.

We can combine the effects of inflation and population growth by considering the real property tax base per capita. The real property tax base per capita was $12,083 in 2007, a 1.7 fold over the period, or by an annual average compound growth rate of 2.0 percent. The 2.0 percent increase in the real tax base per capita is due to such factors as increases in the size of homes and a switch in industrial composition from labor intensive to more capital intensive businesses, as well as increases in land and construction prices that exceeded inflation. The annual growth rate of real tax digest per capita ranged from a low of -4.0 percent (in 1992) to a high of 7.9 percent (in 1986). The compound growth rate of the real tax base per capita has declined over the period, from 3.3 percent in the 1980s to 0.8 percent in the 2000 to 2007 period.

To determine the increase in the nominal tax base associated with the increase in population, we multiple the 2007 tax digest per capita by the 1980 population. This calculation results in an estimated 2007 tax digest of $190,427,451, which is an estimate of what the tax digest would be in 2007 if population had not increased. Comparing the increase in the actual tax digest with the increase between the actual

Figure 3. Georgia Net State Property Tax Base Per Capita
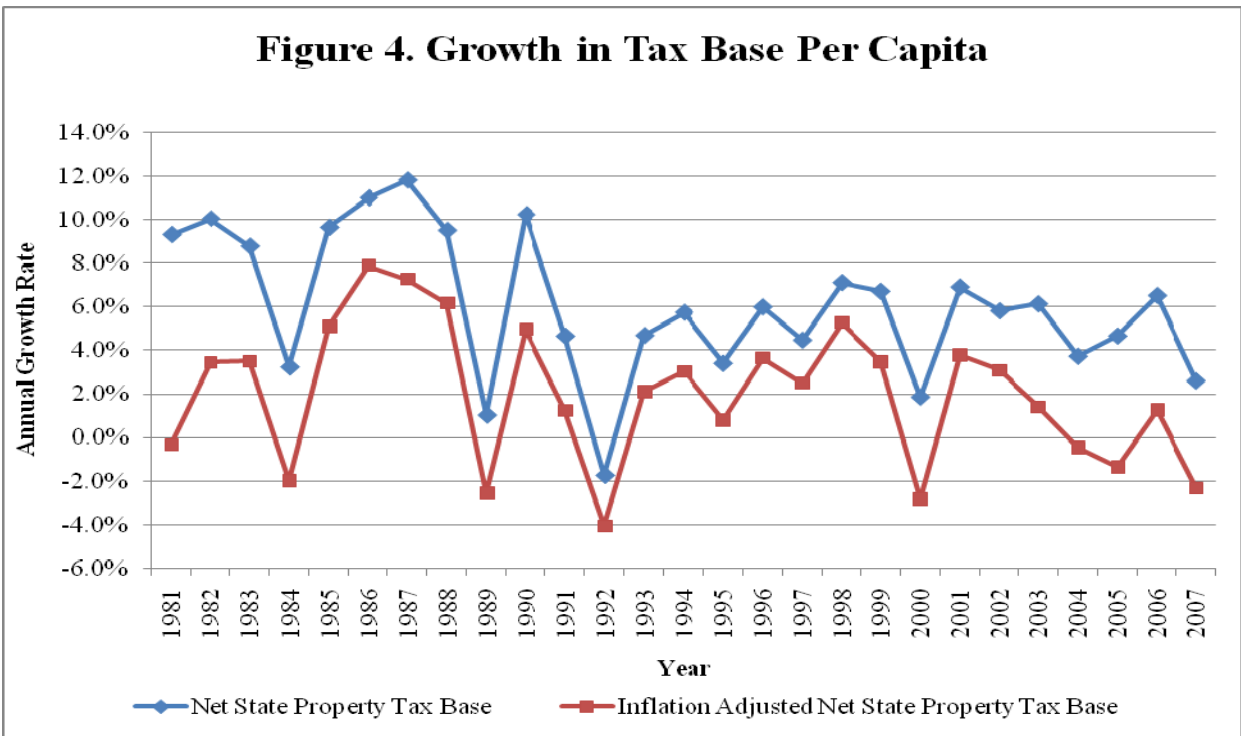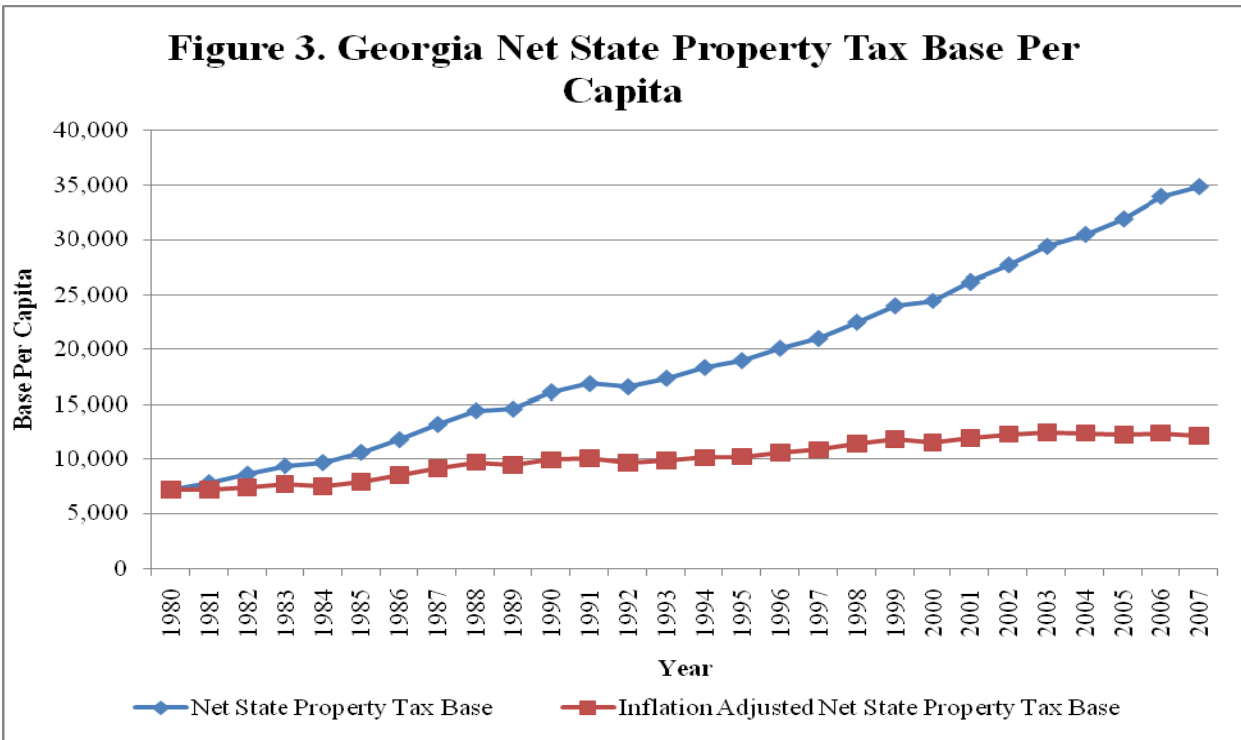
Figure 4. Growth in Tax Base Per Capita

1980 and the estimated 2007 tax digests, implies that population increase accounts for 48.5 percent of the increase in the actual tax digest.

To determine the increase in the nominal tax digest associated with inflation we took the change in the nominal tax base less the change in the real tax digest, and then divided that by the change in the nominal tax base. The calculation implies that inflation explains 74.0 percent of the increase in the tax digest.

To determine the combined effect of the two factors we cannot simply add the two separate effects together. Instead we repeated the procedure for determining the effect of population growth except that we used the real tax digest per capita in 2007 rather than the nominal value. Inflation and population growth combined account for 90.8 percent of the increase in the nominal tax digest.

Another way of accounting for the effect of the increase in economic activity and inflation is to use the growth in personal income. Increases in income is associated with increases in total employment, in wage rates (due in part to inflation), and in total returns to capital and land. The property tax base per $1,000 of income is presented in Figure 5 and the annual growth rates are presented in Figure 6. The property tax base per $1,000 of income increased from $848 in 1980 to $1,042 in 2007, a 1.2 fold increase. (To the extent that wage rates increased faster than inflation and employment increased faster than population, we would expect that the increase in the tax digest per $1,000 of income would be smaller than the increase in the real tax digest per capita, which is what we observe.) The annual average compound growth rate was 0.8 percent. Unlike the property tax base per capita, the growth rate of property taxes per $1,000 of income was greater for the post-2000 period. One factor leading to the increased growth in the ratio of property tax to personal income since the late 1990s is that per capita personal income in Georgia has not grown as rapidly as earlier in the 1980-2007 period.

With higher income, people will purchase more housing and there will be more businesses and thus more property. But these factors do not account for all of the 8.6 percent average annual compound growth rate in the property tax base, but do account for all but 0.8 percent of the average annual increase. The 0.8 percent

Figure 5. Georgia Property Tax Base Per $1000 of Income
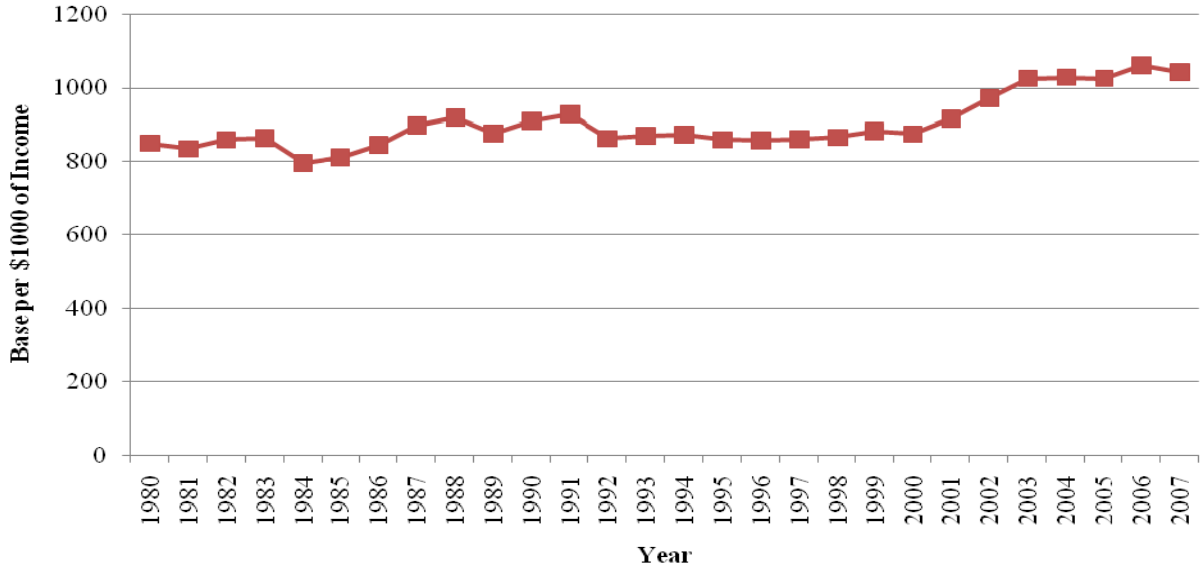
Figure 6. Growth in Base Per $1000 of Income
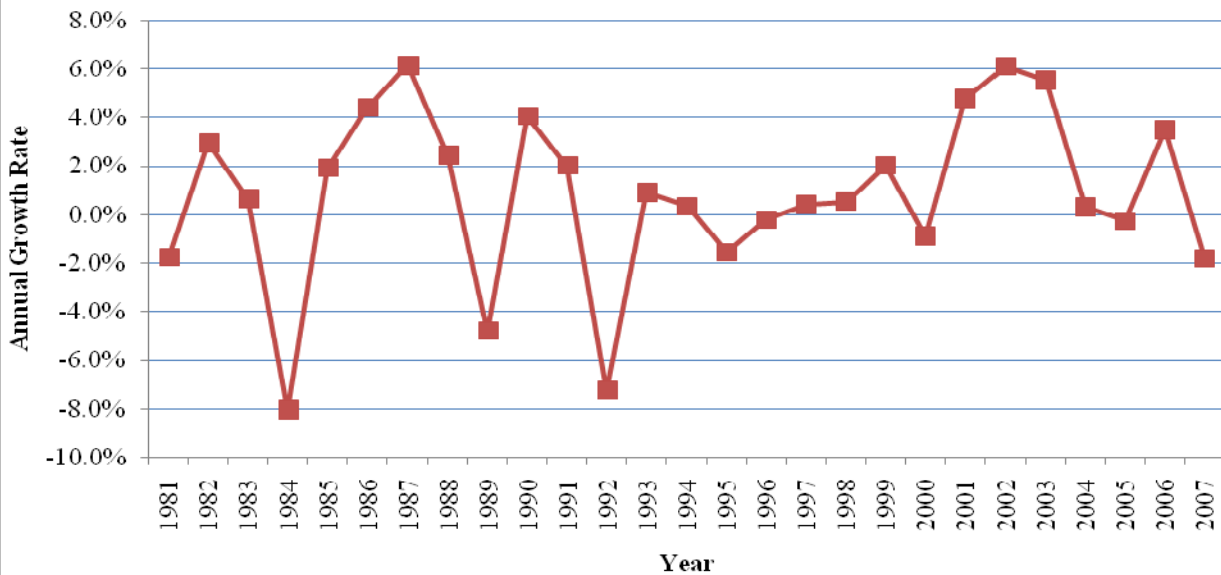
increase in tax base per $1,000 of income is due in part to increases in the value of homes relative to the increase in income, a switch in industrial composition from labor intensive to more capital intensive businesses, and to increases in the value of land and buildings that exceed the increase in wage rates.

Property Tax Base by Components

In this section we discuss the distribution of the gross property tax base by its components and how that distribution has changed over the past decade. We report the gross digest, i.e., the base before any exemptions such as homestead exemptions or Freeport exemptions are subtracted, because it is not possible to assign all exemptions to the appropriate property categories. In 1996, residential property was the largest single component of the gross property tax base (Table 1), accounting for 43.2 percent of the base. Residential property includes all land that is utilized, or best suited to be utilized as a single family home site, plus any house and other improvements on the land. It includes both owner occupied and rental housing, and includes duplexes and triplexes. Homes that are located on farms are part of the agricultural category. The second largest category of property is commercial property, which was 24.8 percent of the gross digest in 1996. Commercial property includes all real and personal property for businesses at both wholesale and retail level, and also includes multi-family dwelling units having four or more units. The other categories of property tax base each account for less than 10 percent of the property tax base. The Miscellaneous category includes all of the categories that comprise less than 1 percent of the gross tax digest.

Between 1996 and 2007, the total nominal gross digest increased by 138.5 percent, with all components of the gross property tax base exhibiting an increase. However, only the residential and conservation use categories had an increase in their share of the gross digest. Residential property increased from 43.2 percent to 54.8 percent of the gross property tax base, while conservation use increased from 1.0 percent to 3.1 percent (Table 1). All other categories saw a decrease in their share of the property tax base.

The last column of Table 1 compares the percent growth in each component relative to the percent growth in the total gross digest. A value that is greater than one means that the percentage increase for that component was greater than the percentage increase for the total gross digest. For example, the value of 1.47 for the residential component means that the percentage increase in the value of residential property was 47 percent greater than the percentage increase in the total gross digest.

TABLE 1. GROSS STATE PROPERTY TAX BASE BY COMPONENTS

Component	--------------1996-------------		--------------2007-------------		Component Growth Rate / Total Growth Rate
	Value	Share	Value	Share	
Residential	$67,674,986,920	43.2%	$204,755,657,354	54.8%	1.46
Agricultural	7,094,619,575	4.5%	13,275,004,777	3.6%	0.63
Conservation Use	1,508,389,803	1.0%	11,403,223,872	3.1%	4.74
Commercial	38,756,645,635	24.8%	82,962,501,498	22.2%	0.82
Industrial	15,255,708,777	9.7%	23,542,025,082	6.3%	0.39
Utility	9,759,082,520	6.2%	11,962,960,904	3.2%	0.16
Motor Vehicle	14,541,680,241	9.3%	22,529,507,106	6.0%	0.40
Miscellaneous	1,945,974,252	1.2%	2,913,045,560	0.8%	0.36
Total Gross Digest	$156,537,087,723		$373,343,926,153		

For utility property, the value of 0.16 means that the growth in utility property was 84 percent less than the percentage increase in the total gross digest.

There is a substantial variation across counties in the percentage of the gross digest that is residential (see the last column in Appendix Table A-5). In 2007, for Burke County only 12.0 percent of its gross digest was residential; 64.3 percent of the gross digest in Burke County is utility. At the other extreme is Towns County, for which 78.4 percent of the gross digest is residential. In general, the percentage residential is greater in urban counties. For example, of the 10 counties in the Atlanta Regional Commission planning district, the percent residential exceeds 50 percent for 8 counties.

The actual property tax base equals the gross digest less exemptions. Total state exemptions were $9,111.4 million for 1996, and $39,679.7 million for 2007, an increase of 335.5 percent. As a share of the gross digest, exemptions increased from 5.8 percent in 1996 to 10.6 percent in 2007. This increase is due, at least in part, to the increase in the number of homestead exemptions taken and to the increase in the types of state homestead exemptions that are allowed.

Property Tax Base by County

We now turn to a discussion of how the state gross property tax base and the state gross property tax base per capita vary across the state. Appendix Table A-5 presents the data by county.   Maps 1 and 2 present the geographic distribution of the state gross tax digest per capita for 1996 and 2007, respectively, while Map 3 shows the distribution of the percentage change. Higher values of gross digest per capita are found for both years in the northern part of the state and along the coast. Large percentage increases are found throughout the state, but with somewhat greater frequently in the northern part of the state and along the coast.

There is a substantial range of the gross digest per capita and in the percentage change over the period 1996 to 2007. In 1996, Burke County had the largest gross digest per capita at $85,552, while Rabun County had the second highest gross digest per capita at $46,252. At the low end, Chattahoochee County had a gross digest per capita of only $2,073, while Liberty County was the second lowest at $8,136. The ratio of the highest to the lowest value of gross digest per capita in 1996 was 41.3 to 1. In 2007, Greene County had the highest gross digest per capita at $110,693. Rabun County and Towns County were second and third at $99,772 and $88,947, respectively. In 2007, Chattahoochee County still had the lowest value of gross digest per capita. In 2007, the ratio of the highest to the lowest gross tax digest per capita was 15.4 to 1.

Over the period 1996 to 2007, there were four counties that had an increase in its gross digest per capita of more than 200 percent, including Greene County at 312.7 percent, Chattahoochee County at 247.5 percent, Towns County at 234.5 percent, and Morgan County at 225.3 percent. Two counties experienced a decrease in gross value per capita, Burke County (-8.3 percent) and Appling County (-3.4 percent), both of which have substantial utility property.

MAP 1. STATE GROSS TAX DIGEST PER CAPITA, 1996
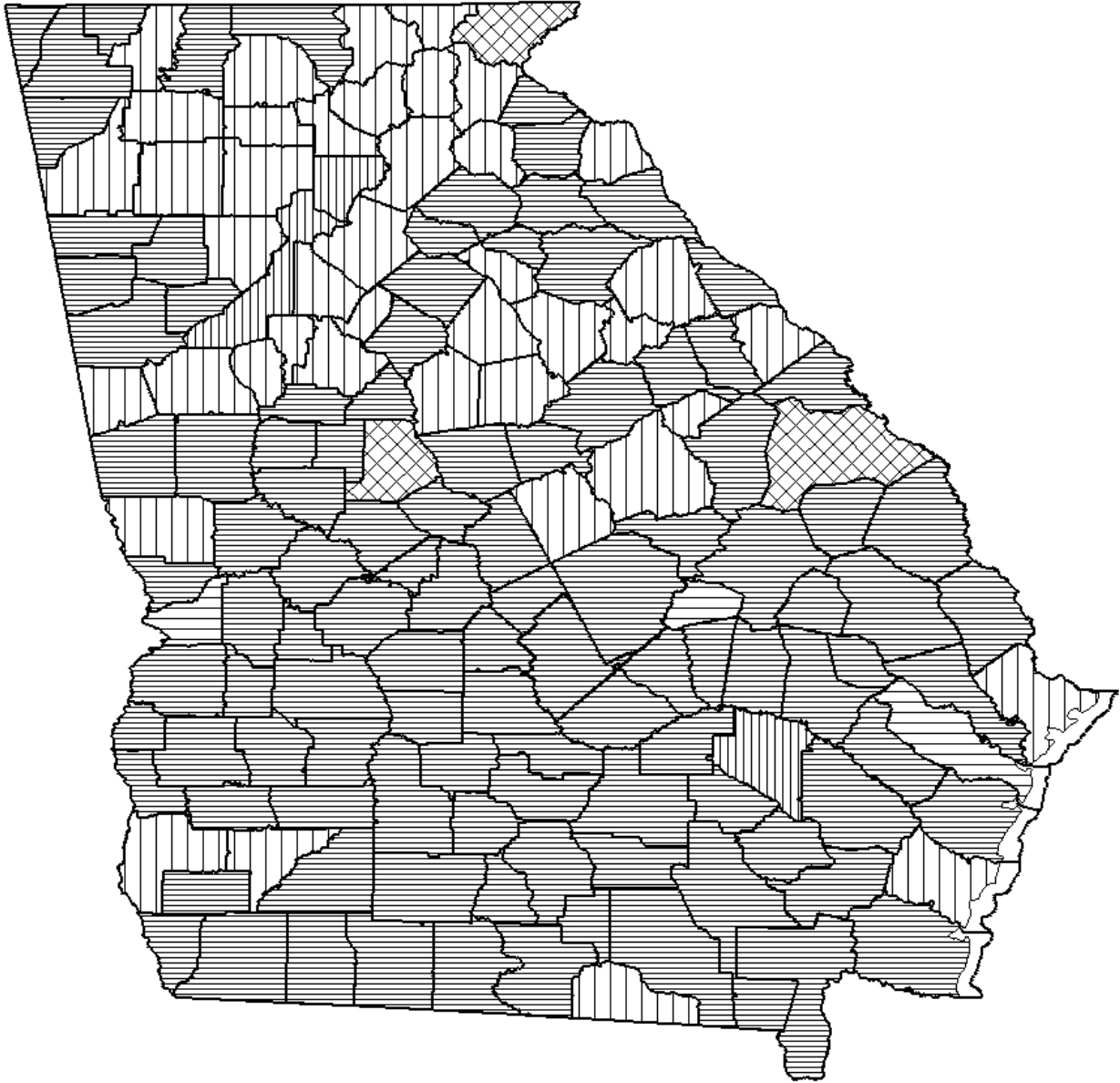
Gross Digest Per Capita, 1996

GDPC<=$10,000 (3) $10,000<GDPC<=$20,000 (108)
$20,000<GDPC<=$30,000 (42) $30,000<GDPC<=$40,000 (3)
GDPC>$40,000 (3)

MAP 2. STATE GROSS TAX DIGEST PER CAPITA, 2007
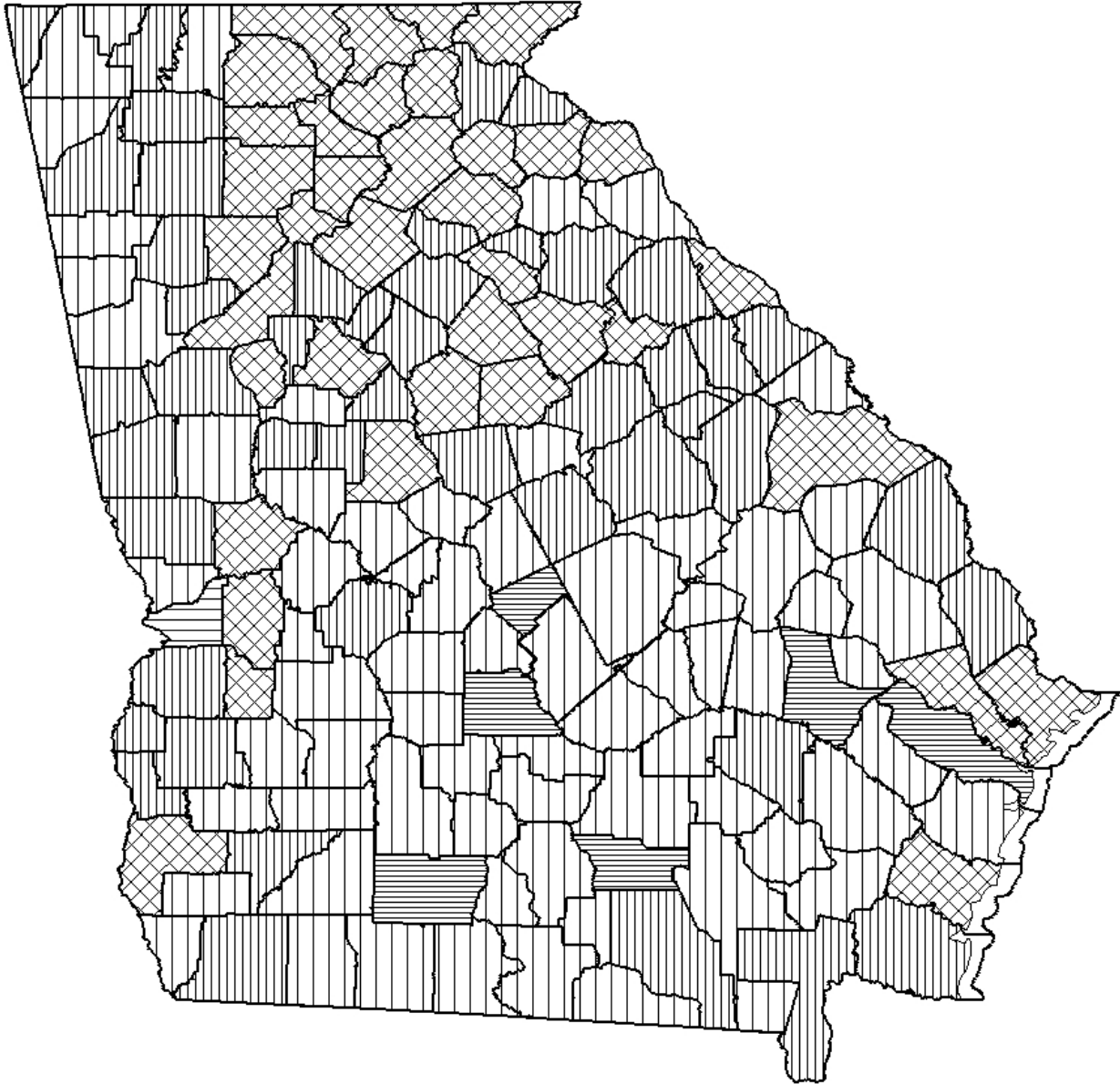
Gross Digest Per Capita, 2007

GDPC<=$10,000 (1) $10,000<GDPC<=$20,000 (6)
$20,000<GDPC<=$30,000 (68) $30,000<GDPC<=$40,000 (47)
GDPC>$40,000 (37)

MAP 3. PERCENTAGE CHANGE IN STATE GROSS TAX DIGEST PER CAPITA, 1996-2007
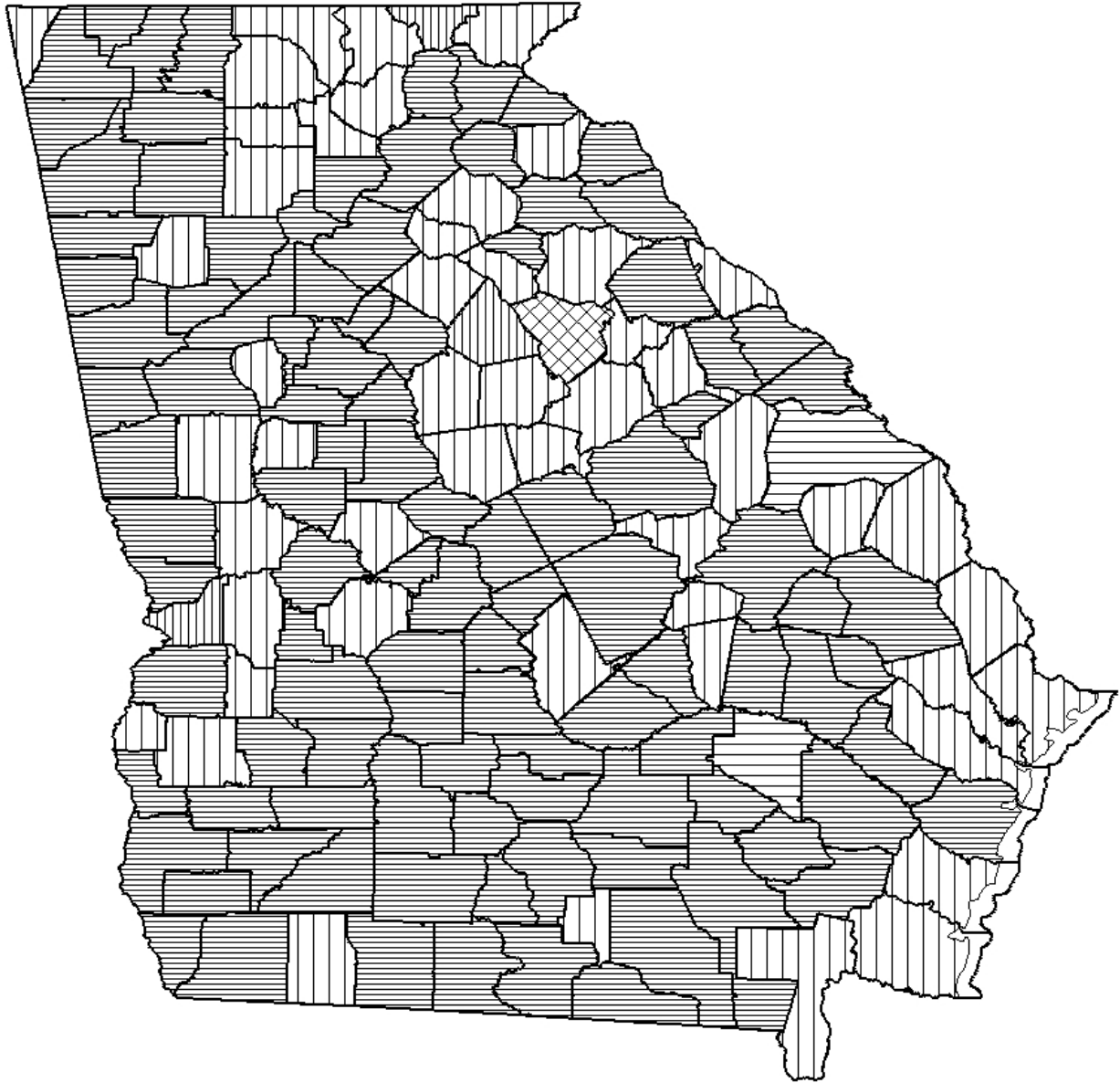
% Change in Gross Digest Per Capita, 1996-2007

% Change Declined (2)　　0%<Change<=100% (103)
100%<Change<=200% (50)　200%<Change<=300% (3)
Change 300%+ (1)

Property Tax Revenue

We turn to trends in the level of property tax revenue. According to data from the U.S. Census Bureau, in 2005-06, property taxes in Georgia were 20.2 percent of state and local own source revenue.[3] This is essentially unchanged from 1991-92. Property taxes accounted for 28.8 percent of total state plus local taxes in 2005-06, slightly less than in 1991-92, when property taxes were 30.0 percent of total taxes. Thus, over the past 14 years, property taxes have not increased more rapidly than other sources of revenue or other taxes.

Before considering how property taxes in Georgia have changed, consider how Georgia ranks relative to other states. Table 2 presents property tax per capita and per $100 of income (this can be interpreted as property tax as a percent of income) for all states, along with each state's ranking, as of 2005. The table also includes the state ranking for total (state plus local) taxes per capita and per $100 of income. The states are ordered by their ranking of property tax per capita. Georgia ranks 33rd in terms of property taxes per capita and 28th in terms of property taxes per $100 of income. (Georgia ranks 38th in total taxes per capita and 41st in total taxes per $100 of income.) In general, states have similar rankings on the two measure, but a state with high income per capita that is ranked high on property taxes per capita will rank lower on property taxes per $100 of income. Georgia's ranking has increased. In 1981, Georgia ranked 40th in terms of property taxes per capita and 38th in terms of property tax per $100 of income.

Between 1980 and 2006, total property taxes in Georgia, as reported by the U.S. Bureau of the Census, increased from $1.087 billion to $8.946 billion, or by 8.2 fold, which is similar to the increase in the property tax base. Property tax revenue

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[3] Own source revenues are revenues raised by government. They include taxes, fees, and charges, but exclude intergovernmental grants.

TABLE 2. STATE RANKINGS, 2005

| State | Property Tax -------Per Capita------- | | Property Tax -------Per $100 of Income------- | | Total State and ----------Local Taxes Rank-------- | |
	Dollars	Rank	Dollars	Rank	Per Capita	Per $100 of Income
New Jersey	2,206	1	5.03	4	4	15
Connecticut	2,044	2	4.31	8	2	12
New Hampshire	2,028	3	5.37	1	29	47
New York	1,768	4	4.42	7	1	1
Wyoming	1,751	5	4.69	6	3	2
Vermont	1,697	6	5.19	3	10	5
Rhode Island	1,695	7	4.80	5	9	8
Maine	1,632	8	5.30	2	13	4
Massachusetts	1,607	9	3.70	15	5	32
Illinois	1,464	10	4.04	11	16	24
Wisconsin	1,410	11	4.24	9	15	9
Alaska	1,345	12	3.78	14	6	7
Texas	1,320	13	4.07	10	37	45
Michigan	1,279	14	3.90	13	23	22
Indiana	1,219	15	3.91	12	25	18
Nebraska	1,195	16	3.63	17	18	13
Florida	1,147	17	3.37	20	26	38
United States Average	*1,132*		*3.28*			
Kansas	1,125	18	3.42	19	24	28
Iowa	1,114	19	3.52	18	30	29
Virginia	1,109	20	2.96	27	20	40
Pennsylvania	1,079	21	3.09	24	19	23
Montana	1,067	22	3.68	16	43	37
Colorado	1,059	23	2.82	32	27	46
Washington	1,055	24	2.97	26	21	30
Ohio	1,044	25	3.28	21	22	11
Minnesota	1,024	26	2.75	33	11	17
Maryland	1,001	27	2.38	40	8	35
Oregon	979	28	3.03	25	36	44
North Dakota	977	29	3.12	22	28	21

Table 2 continues next page…

TABLE 2 (CONTINUED). STATE RANKINGS, 2005

State	Property Tax -------Per Capita-------		Property Tax -------Per $100 of Income-------		Total State and ----------Local Taxes Rank--------	
	Dollars	**Rank**	**Dollars**	**Rank**	**Per Capita**	**Per $100 of Income**
Nevada	962	30	2.69	35	17	26
South Dakota	942	31	2.90	29	47	50
California	942	32	2.55	38	12	16
Georgia	*899*	*33*	*2.91*	*28*	*38*	*41*
South Carolina	880	34	3.11	23	46	39
Arizona	861	35	2.87	30	34	34
Missouri	810	36	2.59	37	39	42
Idaho	807	37	2.83	31	42	33
North Carolina	744	38	2.40	39	33	36
Utah	720	39	2.63	36	41	20
Mississippi	676	40	2.70	34	49	31
Tennessee	654	41	2.11	42	48	49
Hawaii	643	42	1.86	45	7	6
Delaware	577	43	1.56	49	14	25
West Virginia	556	44	2.10	43	35	10
Louisiana	539	45	2.19	41	31	3
Kentucky	538	46	1.90	44	40	27
Oklahoma	485	47	1.62	46	45	43
New Mexico	448	48	1.61	47	32	14
Arkansas	422	49	1.58	48	44	19
Alabama	394	50	1.33	50	50	48

Source: National Conference of State Legislatures.
http://www.ncsl.org/programs/fiscal/stlocprop.htm.

for 1981 was 3.1 percent of the state net property tax base for 1980. Property tax revenue for 2006 was also 3.1 percent of the state net property tax base for 2005.[4] This suggests that relative to the property tax base, property taxes have not increased over the 26-year period. We have not adjusted for changes in the tax base due to legislative policies such as new exemptions, or to changes in the aggressiveness of the assessment process. And, of course we are using the state property tax base, while the tax bases used by local governments differ from the state base. Nonetheless, it is interesting that property taxes as a percent of the state net digest is the same in both years. Further discussion of this issue is found in the last section.

Figure 7 presents the annual property tax revenue per capita for both Georgia and the United States. Property taxes per capita in Georgia increased from $199 in 1980 to $955 in 2006, a 4.8 fold increase. Figure 8 presents the annual growth rates. The trend for property tax per capita is similar for Georgia and the United States. However, property taxes have grown faster in Georgia than in the United States. Over the period 1980 to 2006, the annual average compound growth rate of property taxes per capita was 6.2 percent for Georgia and 5.4 percent for the United States. However, the greater growth for Georgia relative to the U.S. for the entire period was due to the much more rapid growth for Georgia during the 1980s, when the annual average compound growth rate was 9.5 percent for Georgia and 7.5 percent for the United States. During the 1990s, Georgia's property taxes per capita increased at a rate of 3.9 percent per year compared to 3.5 percent for the United States and between 2000 and 2006, the rates were 4.8 percent and 5.2 percent for Georgia and the United States, respectively. This pattern can also be seen in Figure 8.

Figure 9 shows the ratio of property taxes per capita in Georgia to property taxes per capita for the United States. In 1980, Georgia's property taxes were 65.8 percent those for the United States. That ratio increased to 82.6 percent in 1994 and has been roughly the same since. In 2006, the ratio was 79.7%.

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[4] Property taxes are based on fiscal years, while tax base data is for the calendar year. Years are selected to try to match property tax collections to the appropriate property tax base. If we use the same years for both tax base and tax revenue, the effective tax rates are lower, but have the same values.

Figure 7. Property Taxes Per Capita

Figure 8. Growth in Property Taxes Per Capita
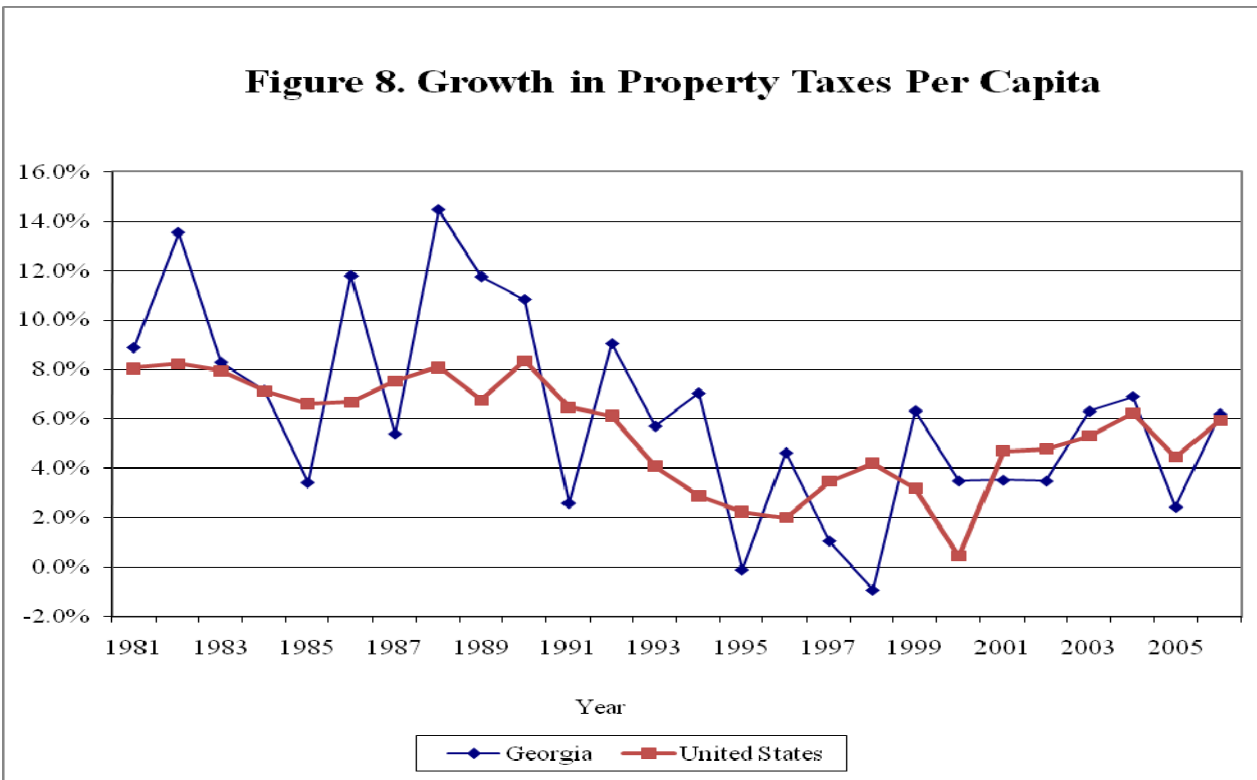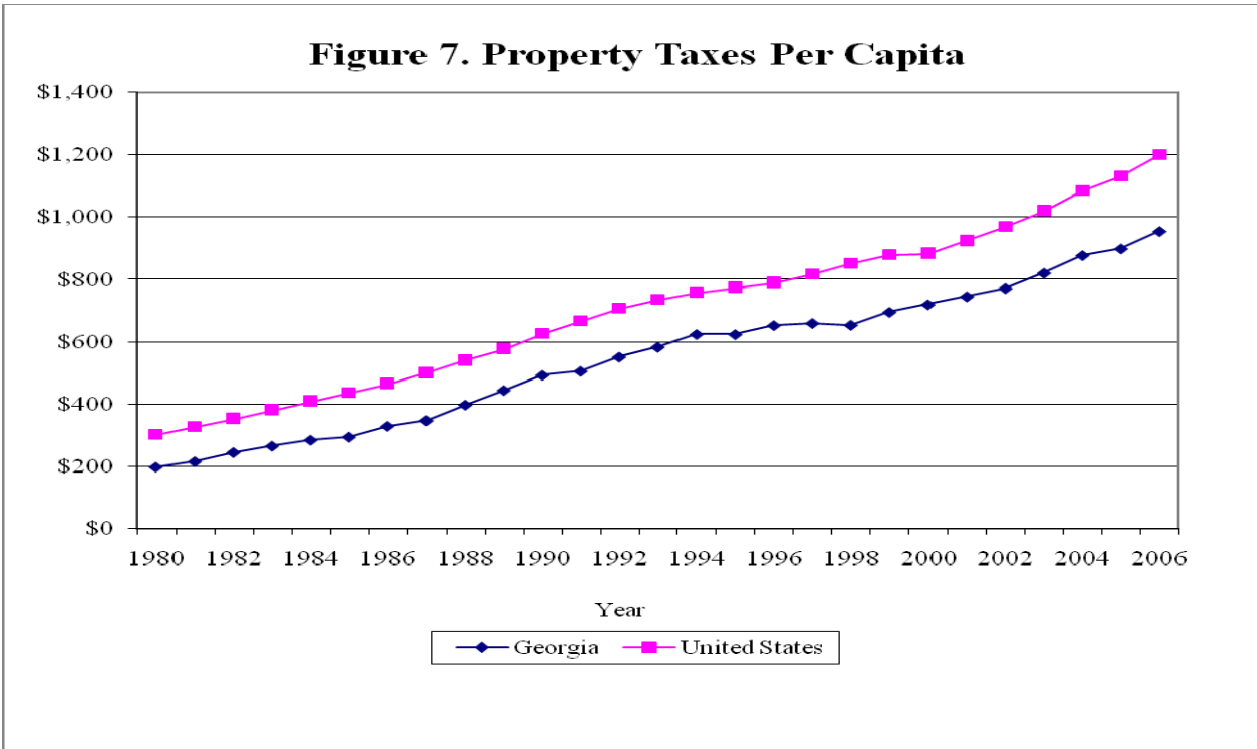
Figure 9. Property Taxes Per Capita: Georgia as a Percent of US
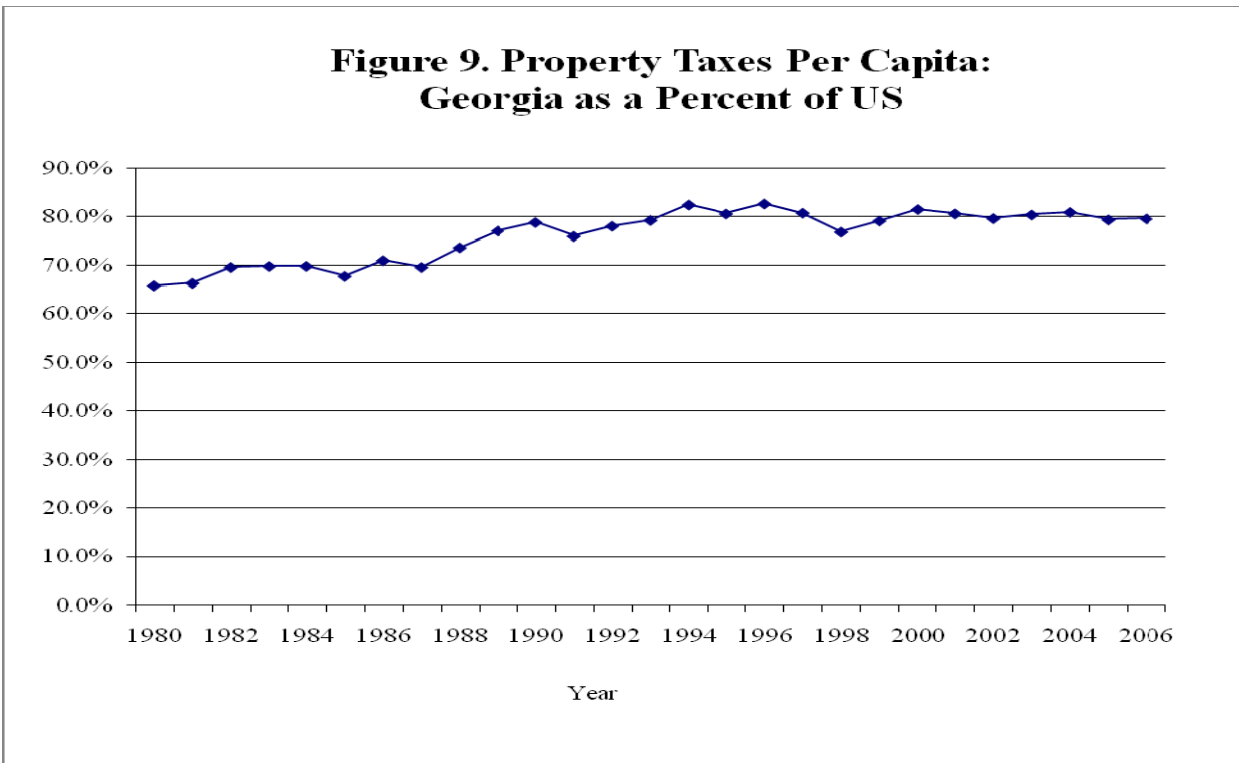
Figure 10 shows the trend in nominal and real property taxes per capita for Georgia, while Figure 11 presents the annual growth rate. Adjusted for inflation, property tax per capita in Georgia increased at an annual average compound growth rate of 2.2 percent. During the 1980s real property taxes per capita increased at an annual rate of 4.3 percent. The rate of increase fell to 1.1 percent during the 1990s and to 0.5 percent after 2000. This pattern is evident in Figure 11.

Population is a proxy for the growth in the demand for public services such as education. Thus, as population increases we should expect property taxes to increase. Furthermore, increases in the cost of providing these public services should also increase property taxes. What we find is that real property taxes per capita have increased, but at a modest rate of 0.5 percent per year in recent years. And, they have not increased faster than the average of the United States over the past decade.

As per capita income increases we should expect an increase in the demand for public services for the same reason we expect increases in income to result in an increase in the demand for private goods and services. Thus, as income increases, we should expect property taxes per capita to increase. However, there is no reason to

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Figure 10. Georgia Property Taxes Per Capita
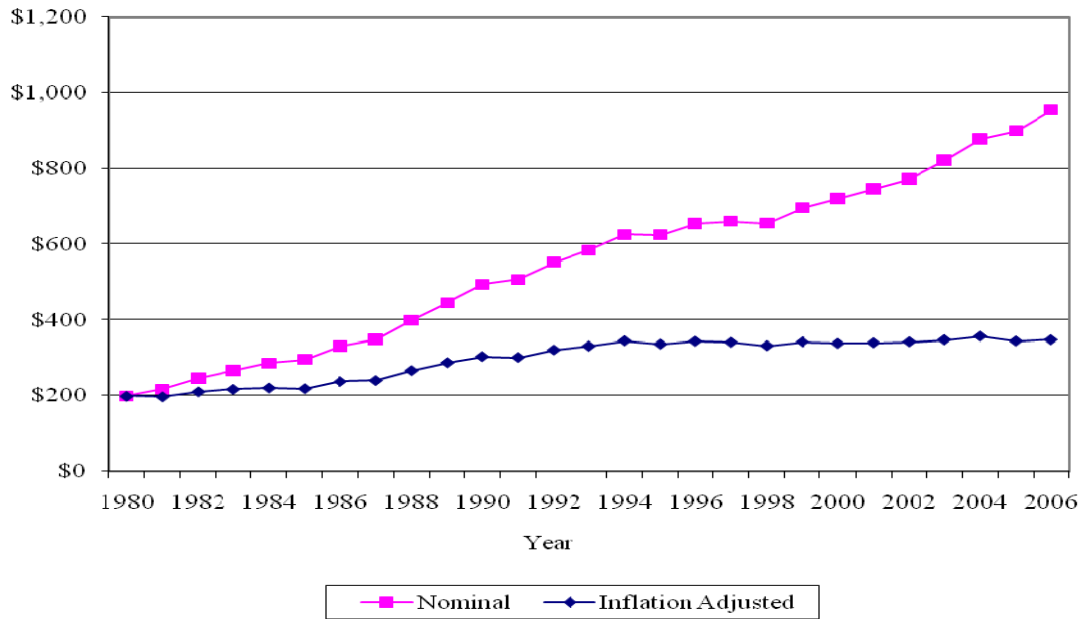
Figure 11. Growth in Georgia Real Property Taxes Per Capita
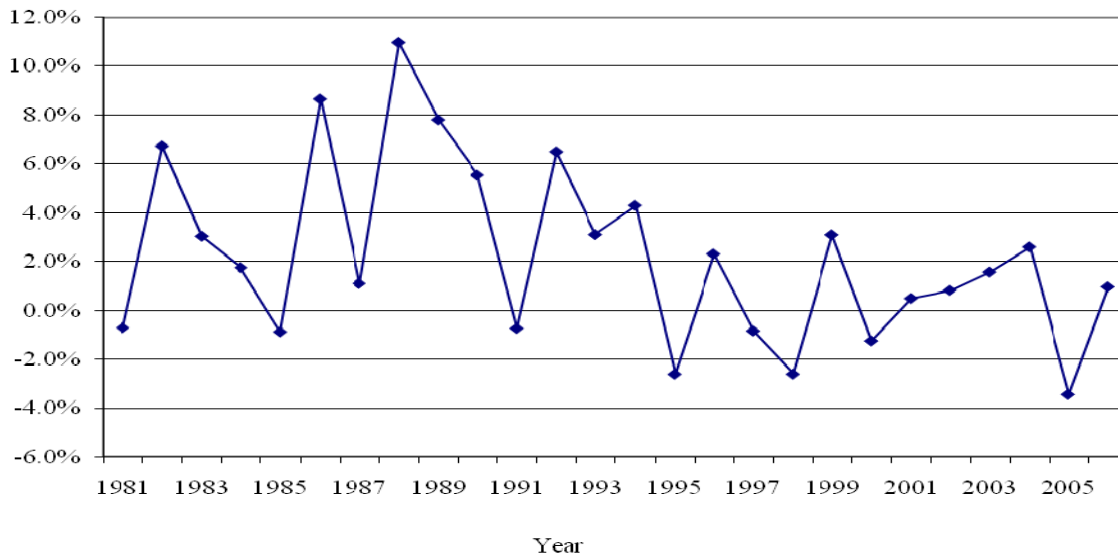
expect that the increase in property taxes to increase at the same rate as income increases. The increase in demand for public services, and thus property taxes, could increase at a faster rate than income increases or at a slower rate. If the former is the case, then property taxes per $100 of income should increase, while if the later is the case, property taxes per $100 of income should decrease.[5] Other factors can also result in increases or decreases in the reliance on property taxes. For example, if state government increases funding for education, local governments can reduce their spending on education.[6]

Figure 12 shows the trends in property taxes per $100 for Georgia and the United States, while Figure 13 shows the growth rates. The patterns are similar, as are the fluctuations in annual growth rates. For the entire period the annual average compound growth rate was 0.9 percent for Georgia and 0.4 percent for the United States. For Georgia, annual growth rate in property taxes per $100 since 2000 was 2.5 percent, compared to 1.7 percent for the United States. Given that since 2000 property taxes per capita increased more rapidly for the United States than for Georgia, the fact that property taxes per $100 of income increased faster in Georgia over the post-2000 period is due in part to the fact that income per capita for Georgia increased at a slower rate than for the United States.

In 1980, property taxes per $100 of income in Georgia were 79.0 percent of the United States average. That ratio has fluctuated since 1980, but there has been a general upward trend (see Figure 14). By 2006, the ratio had increased to 91.1 percent.

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[5] Note that if we divide property tax per capita by income per capita, we get property taxes per dollar of income, which we express as property taxes per $100 of personal income.
[6] In other research, we find that local revenue per student increased as state revenue per student decreased in Georgia during the past 11 years.

Figure 12. Property Taxes Per $100 of Income

Figure 12. Property Taxes Per $100 of Income
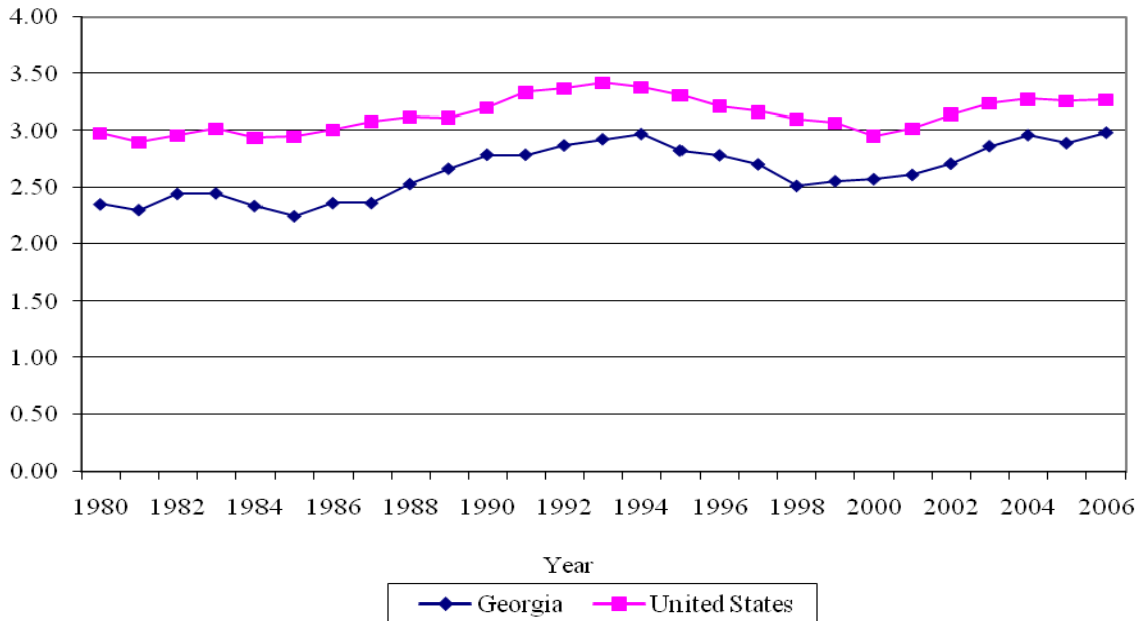
Figure 13. Growth in Property Taxes per $100 of Income
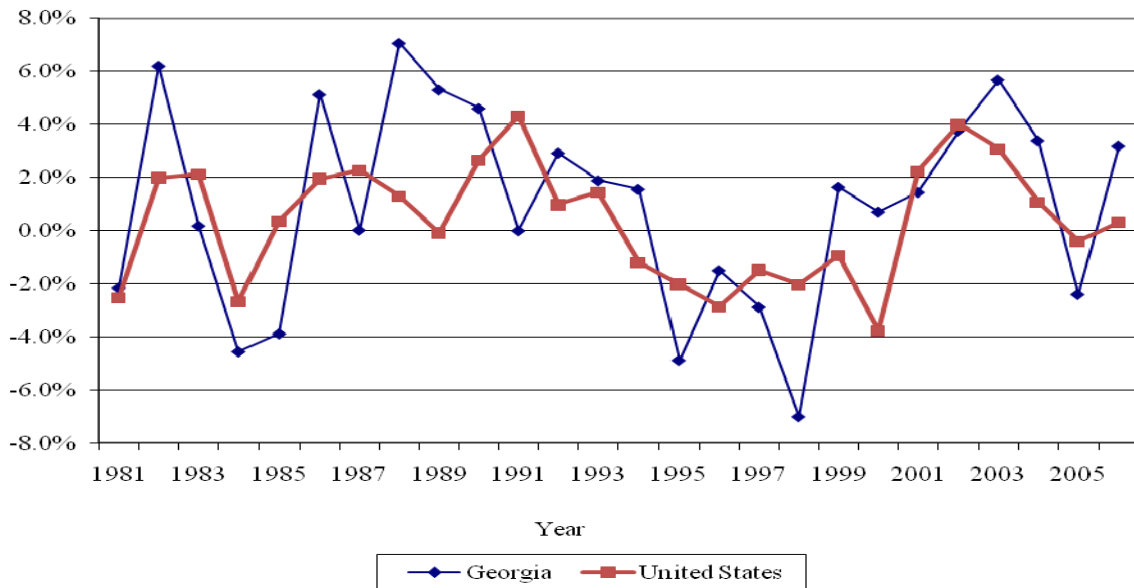
Figure 13. Growth in Property Taxes per $100 of Income

Figure 14. Property Taxes Per $100 of Income: Georgia as a Percent of US
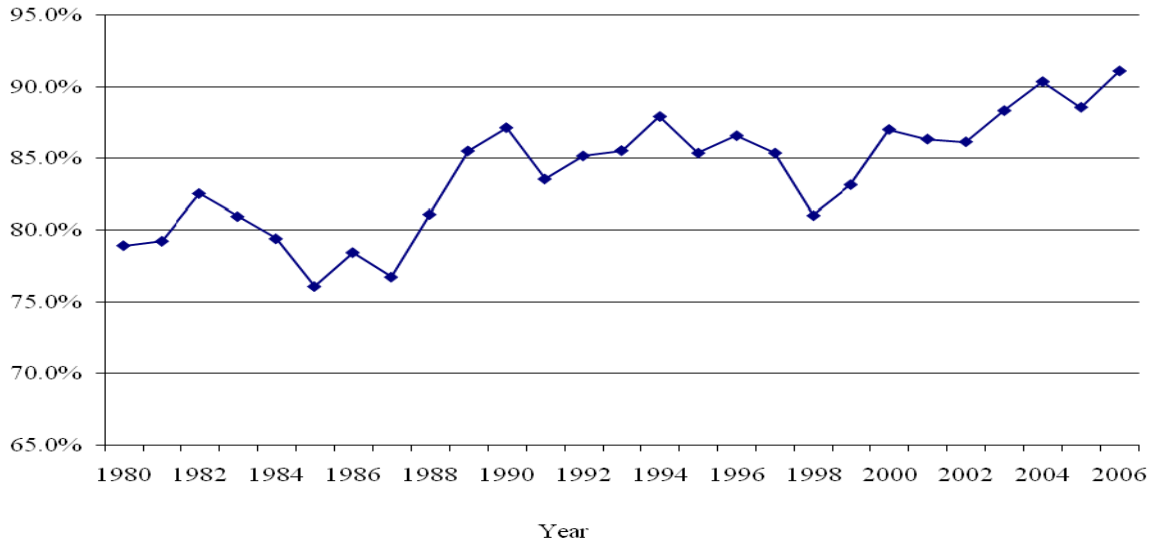
Property Tax Levies by Type of Government

In this section, we report the level and share of property tax levied by different types of government in Georgia. Note that the property tax levied is not the same as property taxes collected, since not all property taxes are collected, but it is a good approximation of tax collections. To determine the levy, we took the property tax consolidation sheets for each jurisdiction that levies a property tax and multiplied the jurisdiction's reported net tax digest by its reported property tax rate. We then summed across all jurisdictions that are within each governmental category.

A major drawback of these data is that local exemptions are not always included in the consolidation sheet. Thus, the reported net tax digest for local jurisdictions will be overstated. Therefore, the levies reported below overstate by an unknown amount the actual levies. Note also that these levies are only for general operations and do not include property tax levies to pay general obligation bonded debt.

Table 3 shows the distribution of property tax levy by type of government for 1996 and 2007, and the percentage change in the levy. Note that the three consolidated city-counties are included under counties. The state government's ¼ of a mill property tax generates a small amount of revenue, accounting for about 0.8 percent of the total property tax levy in 2007. School systems account for over half of the property tax levy, 56.9 percent in 2007, which is a slight decrease from 1996. Property taxes increased by the largest percentage for special districts, which include fire districts, community improvement districts (CID), special service districts, and others. Property tax levies for the other governments increased between 120 percent and 140 percent. Overall, the property tax levy increased by 143 percent.

Calculating property taxes per capita by type of government is difficult using property tax consolidation sheets since one does not know the population served by special districts and municipal population data are not current. However, in 2007, the Fiscal Research Center, the Georgia Budget and Policy Institute, and the Georgia

TABLE 3. PROPERTY TAX LEVIES BY TYPE OF GOVERNMENT

| Type of Government | ----------------Share---------------- | | Percent Change |
	1996	2007	
State	0.88%	0.81%	125.7%
School Systems	58.42	56.90	136.7
Counties	26.68	26.40	140.5
Municipalities	7.83	7.07	116.4
Special Districts	6.20	8.82	245.4

TABLE 4. GEORGIA'S GOVERNMENT PROPERTY TAX GROWTH: 1998-2005

| | --------------------Per Capita or Per FTE-------------------- | |
	Nominal	Inflation Adjusted
Schools	51.88%	26.76%
Counties	37.08%	14.41%
Municipalities	39.78%	16.66%
Consolidated Governments	39.54%	16.46%
State	53.06%	27.75%

Note: For schools, local revenue was used, which includes some non-property tax revenue.

Public Policy Foundation jointly prepared a report that presented the recent growth in property taxes by type of government in Georgia.[7]

Table 4 presents the growth of nominal and inflation adjusted property taxes on a per capita or per full time equivalent student (FTE) basis for the period 1998 to 2005. These calculations are based on property tax receipts as reported by local governments, not the consolidation sheets. State government property taxes per capita increased by the largest percentage, followed closely by school property taxes per student. Other governments had much smaller increases in property taxes per capita. Since the state has not changed it property tax rate, the increase in property taxes per capita is due entirely to the increase in the state net tax base per capita. Given the other governments report a smaller percentage increase in property taxes per capita or per FTE than the state suggests that for this period these governments have reduced their property tax rates over this period. (Above, we reported that the

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[7] *Growth in Expenditures and Property Taxes by Level or Type of Government,* prepared jointly by the Fiscal Research Center, the Georgia Budget and Policy Institute, and the Georgia Public Policy Foundation, November 14, 2007. The report is available at http://aysps.gsu.edu/frc/801.html.

ratio of property tax revenue to the state net property tax base did not change over the period 1980 to 2006. However, if we calculate that ratio for the period 1998 to 2005, we find that the ratio did decline, which is consistent with the implications from Table 4.)

We calculated the change in property tax rates a third way. Using the 2007 property tax digest we calculated what the property tax levy would be using 1996 property tax rates. We compare that levy to the actual 2007 levy. If property tax rates had not changed, the two levies would be the same, while if tax rates increased the actual 2007 levy would be higher. What we find is that property tax rates, on average, increased by 0.8 percent between 1996 and 2007 (Table 5). Assuming an average property tax rate of 30 mills, the increase of 0.8 percent implies an increase in the average property tax rate of 0.24 mills. The average property tax rate for cities and school systems fell, while it increased for counties and special districts. Since the property tax rate for the state was 0.25 mills in both years, the change is zero. The results of the three approaches suggest that property tax rates have not changed very much over the period 1996 to 2007, and may have fallen slightly over the past few years.

TABLE 5. PROPERTY TAX LEVIES USING 2007 AND 1996 PROPERTY TAX RATES

| | ------------------Levy Using 2007 Digest (in millions)------------------ | | | |
Type of Government	**2007 Tax Rates**	**1996 Tax Rates**	**Difference**	**Percent Change**
State	$83.2	$83.2	0	0%
School Systems	$5,739.1	$5,793.5	-54.4	-0.9%
Counties	$2,700.9	$2,618.0	82.9	3.2%
Cities	$714.5	$758.0	-43.5	-0.6%
Special Districts	$343.6	$254.9	88.6	34.8%
Total	$9,581.3	$9,507.7	73.6	0.8%

Appendix: Data Sources

Personal Income: Bureau of Economic Analysis website.

Inflation: Bureau of Economic Analysis, National Income and Product Accounts, Table 3.10.4, line 47.

State Net Property Tax Base: Historic values (1980-2006) obtained from Georgia Department of Revenue Annual Reports, Table 9. 2007 value calculated from consolidation sheets. Tax base by county and by component were calculated using electronic versions of property tax consolidation sheets obtained from Georgia Department of Revenue. Year refers to assessment year.

Population: U.S. Bureau of the Census; population as of July 1.

Property Tax Revenue: U.S. Bureau of the Census, State and Local Government Finances; year is fiscal year.

Property Tax Levy: Calculated using electronic versions of property tax consolidation sheets and reported millage rates obtained from the Georgia Department of Revenue. Year is the assessment year; revenue would be collected in fall of that year.

APPENDIX TABLE A-1. PROPERTY TAX BASE

Year	Property Tax Base (1000s)	Real Property Tax Base (1000s)	Property Tax Base per $1000 of Income	Property Tax Base per Capita	Real Property Tax Base per Capita
1980	39,169,187	112,992,246	848	7,170	20,683
1981	43,647,783	114,799,590	833	7,839	20,616
1982	48,742,548	120,492,790	858	8,627	21,327
1983	53,764,924	126,439,039	863	9,386	22,073
1984	56,543,394	126,248,933	794	9,690	21,637
1985	63,362,425	135,565,117	809	10,627	22,736
1986	71,780,852	149,242,195	844	11,797	24,528
1987	81,907,907	163,327,031	896	13,193	26,307
1988	91,261,896	176,411,422	918	14,449	27,930
1989	93,595,282	174,496,378	874	14,599	27,218
1990	104,270,086	185,064,394	910	16,095	28,567
1991	111,543,823	191,516,583	928	16,846	28,924
1992	111,906,678	187,610,008	861	16,556	27,755
1993	119,497,207	195,373,812	868	17,333	28,339
1994	129,156,870	205,724,002	871	18,331	29,198
1995	136,273,000	211,551,034	858	18,957	29,429
1996	147,340,350	223,627,173	856	20,095	30,499
1997	157,172,367	234,009,501	859	20,995	31,259
1998	171,752,626	251,310,476	864	22,491	32,909
1999	186,945,231	265,185,425	881	24,004	34,049
2000	201,251,229	272,355,301	874	24,452	33,091
2001	220,229,785	289,262,933	915	26,143	34,338
2002	237,870,637	304,340,114	971	27,666	35,397
2003	256,965,131	314,066,688	1,025	29,367	35,892
2004	272,207,115	319,212,335	1,028	30,465	35,725
2005	291,219,580	321,851,491	1,025	31,888	35,242
2006	318,095,398	334,167,831	1,061	33,970	35,687
2007	332,700,314	332,700,314	1,042	34,857	34,857

APPENDIX TABLE A-2. GROWTH OF PROPERTY TAX BASE

Year	Property Tax Base (1000s)	Real Property Tax Base (1000s)	Property Tax Base per $1000 of Income	Property Tax Base per Capita	Real Property Tax Base per Capita
1981	11.43%	1.60%	9.33%	-0.32%	-1.76%
1982	11.67%	4.96%	10.06%	3.45%	2.95%
1983	10.30%	4.93%	8.79%	3.50%	0.64%
1984	5.17%	-0.15%	3.24%	-1.98%	-8.04%
1985	12.06%	7.38%	9.66%	5.08%	1.91%
1986	13.29%	10.09%	11.01%	7.88%	4.40%
1987	14.11%	9.44%	11.83%	7.26%	6.12%
1988	11.42%	8.01%	9.52%	6.17%	2.44%
1989	2.56%	-1.09%	1.04%	-2.55%	-4.79%
1990	11.41%	6.06%	10.25%	4.96%	4.05%
1991	6.98%	3.49%	4.66%	1.25%	2.01%
1992	0.33%	-2.04%	-1.73%	-4.04%	-7.25%
1993	6.78%	4.14%	4.70%	2.10%	0.91%
1994	8.08%	5.30%	5.75%	3.03%	0.33%
1995	5.51%	2.83%	3.42%	0.79%	-1.55%
1996	8.12%	5.71%	6.00%	3.64%	-0.21%
1997	6.67%	4.64%	4.48%	2.49%	0.40%
1998	9.28%	7.39%	7.12%	5.28%	0.53%
1999	8.85%	5.52%	6.73%	3.47%	2.02%
2000	7.65%	2.70%	1.87%	-2.82%	-0.89%
2001	9.43%	6.21%	6.92%	3.77%	4.76%
2002	8.01%	5.21%	5.83%	3.08%	6.10%
2003	8.03%	3.20%	6.15%	1.40%	5.51%
2004	5.93%	1.64%	3.74%	-0.46%	0.31%
2005	6.98%	0.83%	4.67%	-1.35%	-0.26%
2006	9.23%	3.83%	6.53%	1.26%	3.50%
2007	4.59%	-0.44%	2.61%	-2.33%	-1.80%

APPENDIX TABLE A-3. PROPERTY TAX REVENUE

| Year | -------Property Tax per Capita------ | | | Real Property Tax per Capita------------ | | | Property Tax -------per $100 of Income------- | | |
	Georgia	US	GA as % of US	Georgia	US	GA as % of US	Georgia	US	GA as % of US
1980	199	302	65.8%	546	830	65.8%	2.35	2.98	79.0%
1981	217	327	66.3%	542	818	66.3%	2.30	2.91	79.3%
1982	246	354	69.6%	579	832	69.6%	2.45	2.96	82.5%
1983	266	382	69.8%	596	855	69.8%	2.45	3.03	81.0%
1984	286	409	69.8%	607	869	69.8%	2.34	2.94	79.4%
1985	295	436	67.7%	602	888	67.7%	2.25	2.95	76.1%
1986	330	465	71.0%	654	921	71.0%	2.36	3.01	78.5%
1987	348	500	69.6%	661	950	69.6%	2.36	3.08	76.8%
1988	398	541	73.7%	733	995	73.7%	2.53	3.12	81.1%
1989	445	577	77.1%	790	1,025	77.1%	2.67	3.12	85.5%
1990	494	626	78.9%	834	1,057	78.9%	2.79	3.20	87.2%
1991	507	666	76.0%	828	1,089	76.0%	2.79	3.34	83.6%
1992	552	707	78.1%	882	1,128	78.1%	2.87	3.37	85.2%
1993	584	736	79.3%	909	1,146	79.3%	2.93	3.42	85.6%
1994	625	757	82.6%	948	1,148	82.6%	2.97	3.38	87.9%
1995	625	774	80.7%	923	1,144	80.7%	2.83	3.31	85.4%
1996	654	790	82.8%	944	1,141	82.8%	2.78	3.22	86.6%
1997	661	817	80.9%	936	1,158	80.9%	2.70	3.17	85.4%
1998	655	852	76.9%	912	1,186	76.9%	2.52	3.10	81.1%
1999	696	879	79.2%	940	1,187	79.2%	2.56	3.07	83.2%
2000	721	883	81.6%	928	1,137	81.6%	2.58	2.96	87.0%
2001	746	924	80.7%	933	1,156	80.7%	2.61	3.03	86.4%
2002	772	969	79.7%	941	1,180	79.7%	2.71	3.15	86.2%
2003	821	1,020	80.5%	955	1,187	80.5%	2.86	3.24	88.4%
2004	878	1,084	81.0%	980	1,210	81.0%	2.96	3.28	90.4%
2005	899	1,132	79.5%	946	1,191	79.5%	2.89	3.26	88.6%
2006	955	1,199	79.7%	955	1,199	79.7%	2.98	3.27	91.1%

Source: U.S. Bureau of the Census.

APPENDIX TABLE A-4. GROWTH IN PROPERTY TAX REVENUE

Year	Georgia				United States		
	Property Tax Revenue	**Property Tax per Capita**	**Real Property Tax per Capita**	**Property Tax per $100 of Income**	**Property Tax Revenue**	**Property Tax per Capita**	**Property Tax per $100 of Income**
1981	11.0%	8.9%	-0.7%	-2.1%	9.4%	8.1%	-2.5%
1982	15.2%	13.5%	6.7%	6.2%	9.3%	8.2%	2.0%
1983	9.8%	8.3%	3.0%	0.2%	9.0%	8.0%	2.1%
1984	9.2%	7.2%	1.8%	-4.5%	8.1%	7.1%	-2.7%
1985	5.7%	3.4%	-0.9%	-3.9%	7.6%	6.6%	0.4%
1986	14.1%	11.8%	8.6%	5.1%	7.7%	6.7%	2.0%
1987	7.6%	5.4%	1.1%	0.0%	8.5%	7.6%	2.3%
1988	16.5%	14.5%	11.0%	7.1%	9.1%	8.1%	1.3%
1989	13.4%	11.8%	7.8%	5.3%	7.8%	6.8%	-0.1%
1990	12.0%	10.8%	5.5%	4.6%	9.2%	8.4%	2.7%
1991	4.9%	2.6%	-0.7%	0.0%	8.0%	6.5%	4.3%
1992	11.3%	9.1%	6.5%	2.9%	7.3%	6.1%	1.0%
1993	7.8%	5.7%	3.1%	1.9%	5.2%	4.1%	1.4%
1994	9.4%	7.1%	4.3%	1.6%	3.9%	2.9%	-1.2%
1995	1.9%	-0.1%	-2.6%	-4.9%	3.2%	2.2%	-2.0%
1996	6.7%	4.6%	2.3%	-1.5%	2.9%	2.0%	-2.9%
1997	3.2%	1.1%	-0.8%	-2.9%	4.5%	3.5%	-1.5%
1998	1.1%	-0.9%	-2.6%	-7.0%	5.2%	4.2%	-2.0%
1999	8.4%	6.3%	3.1%	1.6%	4.1%	3.2%	-0.9%
2000	9.4%	3.5%	-1.3%	0.7%	4.0%	0.5%	-3.8%
2001	6.0%	3.5%	0.5%	1.5%	5.8%	4.7%	2.2%
2002	5.6%	3.5%	0.8%	3.8%	5.9%	4.8%	4.0%
2003	8.2%	6.3%	1.6%	5.7%	6.3%	5.3%	3.1%
2004	9.2%	6.9%	2.6%	3.4%	7.3%	6.2%	1.1%
2005	4.7%	2.4%	-3.4%	-2.4%	5.5%	4.5%	-0.4%
2006	8.9%	6.2%	1.0%	3.2%	7.0%	5.9%	0.3%

TABLE A-5. STATE GROSS TAX DIGEST BY COUNTY

County	Gross Digest Per Capita, 1996	Gross Digest Per Capita, 2007	Change in Gross Digest Per Capita	Percent Change in Gross Digest Per Capita	Percent Residential
APPLING	$37,740	$36,460	-$1,279	-3.39%	17.6%
ATKINSON	13,083	17,649	4,566	34.90%	20.9%
BACON	14,360	20,304	5,944	41.39%	31.3%
BAKER	24,565	34,358	9,793	39.86%	14.7%
BALDWIN	12,137	25,086	12,949	106.68%	55.4%
BANKS	22,671	41,461	18,790	82.88%	36.6%
BARROW	16,678	34,031	17,353	104.04%	59.3%
BARTOW	24,546	35,799	11,253	45.84%	46.0%
BEN HILL	14,033	23,685	9,652	68.78%	38.7%
BERRIEN	14,753	24,582	9,830	66.63%	28.7%
BIBB	18,961	26,468	7,506	39.59%	45.4%
BLECKLEY	12,479	19,228	6,749	54.09%	45.5%
BRANTLEY	11,756	22,800	11,044	93.95%	43.3%
BROOKS	14,338	25,285	10,947	76.35%	27.3%
BRYAN	16,643	40,433	23,790	142.95%	72.7%
BULLOCH	16,709	28,179	11,470	68.65%	41.8%
BURKE	85,552	78,454	-7,097	-8.30%	12.0%
BUTTS	16,803	32,845	16,042	95.47%	47.1%
CALHOUN	16,354	27,150	10,796	66.02%	14.9%
CAMDEN	14,303	35,295	20,992	146.77%	73.4%
CANDLER	15,521	25,672	10,152	65.41%	28.8%
CARROLL	15,690	26,466	10,776	68.68%	52.8%
CATOOSA	14,748	27,435	12,688	86.03%	59.5%
CHARLTON	15,503	34,107	18,604	120.00%	24.8%
CHATHAM	21,216	54,376	33,160	156.30%	57.8%
CHATTAHOOCHEE	2,073	7,205	5,132	247.50%	32.6%
CHATTOOGA	14,281	23,236	8,956	62.71%	40.4%
CHEROKEE	20,654	43,172	22,518	109.02%	58.6%
CLARKE	16,936	32,339	15,402	90.94%	54.4%

Appendix Table A-5 continues next page…

TABLE A-5 (CONTINUED). STATE GROSS TAX DIGEST BY COUNTY

County	Gross Digest Per Capita, 1996	Gross Digest Per Capita, 2007	Change in Gross Digest Per Capita	Percent Change in Gross Digest Per Capita	Percent Residential
CLAY	16,803	31,407	14,604	86.92%	37.5%
CLAYTON	21,816	33,687	11,872	54.42%	43.1%
CLINCH	19,744	38,327	18,583	94.12%	17.4%
COBB	25,711	47,076	21,364	83.09%	60.5%
COFFEE	15,963	25,169	9,206	57.67%	31.3%
COLQUITT	13,410	18,297	4,887	36.44%	42.2%
COLUMBIA	20,328	37,228	16,900	83.13%	67.0%
COOK	13,655	26,437	12,782	93.61%	32.1%
COWETA	20,342	36,401	16,058	78.94%	60.4%
CRAWFORD	11,228	25,348	14,121	125.76%	44.4%
CRISP	15,401	27,669	12,268	79.66%	38.8%
DADE	11,692	30,214	18,522	158.41%	54.2%
DAWSON	23,173	65,745	42,571	183.71%	61.9%
DECATUR	18,242	30,127	11,885	65.15%	37.4%
DEKALB	20,888	35,822	14,935	71.50%	62.9%
DODGE	11,205	22,628	11,423	101.94%	32.4%
DOOLY	16,352	25,798	9,447	57.77%	24.4%
DOUGHERTY	16,393	25,291	8,897	54.27%	42.5%
DOUGLAS	19,042	37,367	18,325	96.23%	61.2%
EARLY	22,165	43,942	21,777	98.25%	19.6%
ECHOLS	21,924	27,953	6,029	27.50%	15.9%
EFFINGHAM	16,490	34,175	17,686	107.25%	62.7%
ELBERT	15,773	29,237	13,464	85.36%	37.7%
EMANUEL	13,927	22,523	8,595	61.71%	31.0%
EVANS	13,085	21,150	8,065	61.63%	41.8%
FANNIN	18,384	52,452	34,068	185.31%	71.4%
FAYETTE	25,707	51,882	26,175	101.82%	69.1%
FLOYD	22,355	32,779	10,424	46.63%	44.6%
FORSYTH	32,543	59,573	27,030	83.06%	69.6%

Appendix Table A-5 continues next page…

TABLE A-5 (CONTINUED). STATE GROSS TAX DIGEST BY COUNTY

County	Gross Digest Per Capita, 1996	Gross Digest Per Capita, 2007	Change in Gross Digest Per Capita	Percent Change in Gross Digest Per Capita	Percent Residential
FRANKLIN	19,413	42,020	22,608	116.46%	31.8%
FULTON	30,434	54,895	24,461	80.37%	54.4%
GILMER	22,875	50,196	27,321	119.44%	57.0%
GLASCOCK	20,169	37,143	16,974	84.16%	19.8%
GLYNN	28,306	77,845	49,539	175.01%	74.6%
GORDON	20,818	34,655	13,837	66.47%	36.8%
GRADY	13,757	29,946	16,189	117.68%	43.4%
GREENE	26,821	110,693	83,872	312.71%	70.2%
GWINNETT	22,977	43,206	20,229	88.04%	57.4%
HABERSHAM	20,860	33,652	12,792	61.32%	58.6%
HALL	21,688	40,120	18,432	84.99%	56.3%
HANCOCK	15,704	35,173	19,468	123.97%	42.8%
HARALSON	13,722	27,160	13,437	97.92%	44.5%
HARRIS	21,713	39,342	17,629	81.19%	60.7%
HART	23,626	45,350	21,725	91.95%	57.1%
HEARD	24,322	38,662	14,340	58.96%	25.7%
HENRY	21,639	40,266	18,627	86.08%	63.5%
HOUSTON	15,034	28,138	13,104	87.16%	57.7%
IRWIN	16,759	28,914	12,154	72.52%	24.3%
JACKSON	18,978	43,627	24,649	129.88%	47.2%
JASPER	21,267	48,133	26,866	126.33%	40.0%
JEFF DAVIS	16,320	21,538	5,219	31.98%	32.1%
JEFFERSON	15,814	33,629	17,816	112.66%	24.8%
JENKINS	13,177	28,943	15,766	119.65%	22.8%
JOHNSON	11,266	23,475	12,209	108.37%	23.5%
JONES	15,095	31,428	16,333	108.20%	54.4%
LAMAR	16,922	30,345	13,424	79.33%	51.1%
LANIER	10,169	23,646	13,477	132.53%	41.3%
LAURENS	18,470	28,738	10,269	55.60%	34.6%

Appendix Table A-5 continues next page…

TABLE A-5 (CONTINUED). STATE GROSS TAX DIGEST BY COUNTY

County	Gross Digest Per Capita, 1996	Gross Digest Per Capita, 2007	Change in Gross Digest Per Capita	Percent Change in Gross Digest Per Capita	Percent Residential
LEE	13,939	26,576	12,637	90.66%	56.3%
LIBERTY	8,136	19,966	11,830	145.41%	59.5%
LINCOLN	14,183	41,425	27,242	192.08%	59.7%
LONG	10,809	21,354	10,544	97.55%	43.9%
LOWNDES	15,991	28,268	12,277	76.78%	47.9%
LUMPKIN	20,771	55,257	34,487	166.04%	44.5%
MACON	17,896	31,456	13,560	75.77%	19.7%
MADISON	15,142	28,936	13,794	91.10%	45.9%
MARION	15,352	37,984	22,632	147.42%	30.0%
MCDUFFIE	16,277	28,364	12,086	74.25%	44.7%
MCINTOSH	17,161	43,495	26,333	153.45%	67.9%
MERIWETHER	12,420	28,012	15,591	125.53%	32.4%
MILLER	16,955	28,775	11,819	69.71%	29.0%
MITCHELL	15,162	25,820	10,658	70.30%	28.3%
MONROE	41,642	50,900	9,258	22.23%	36.9%
MONTGOMERY	11,688	27,564	15,875	135.82%	30.7%
MORGAN	23,450	76,279	52,829	225.28%	31.5%
MURRAY	15,087	26,127	11,040	73.18%	41.7%
MUSCOGEE	16,208	25,650	9,442	58.25%	48.6%
NEWTON	18,511	33,479	14,968	80.86%	63.2%
OCONEE	22,023	58,616	36,593	166.16%	56.8%
OGLETHORPE	15,786	37,176	21,390	135.49%	38.7%
PAULDING	14,281	33,985	19,704	137.98%	74.3%
PEACH	13,844	23,913	10,069	72.73%	52.1%
PICKENS	20,276	46,634	26,358	129.99%	61.2%
PIERCE	12,927	24,161	11,235	86.91%	43.1%
PIKE	16,408	33,179	16,771	102.21%	55.0%
POLK	13,227	25,157	11,931	90.20%	46.7%
PULASKI	14,315	26,762	12,447	86.95%	43.5%

Appendix Table A-5 continues next page…

TABLE A-5 (CONTINUED). STATE GROSS TAX DIGEST BY COUNTY

County	Gross Digest Per Capita, 1996	Gross Digest Per Capita, 2007	Change in Gross Digest Per Capita	Percent Change in Gross Digest Per Capita	Percent Residential
PUTNAM	29,679	81,537	51,858	174.73%	67.4%
QUITMAN	13,052	33,466	20,414	156.40%	38.7%
RABUN	46,252	99,772	53,520	115.71%	57.1%
RANDOLPH	14,134	31,082	16,947	119.90%	18.1%
RICHMOND	16,571	24,640	8,069	48.69%	46.2%
ROCKDALE	22,545	38,538	15,993	70.94%	60.4%
SCHLEY	13,800	22,688	8,888	64.41%	31.4%
SCREVEN	14,635	30,316	15,681	107.14%	29.1%
SEMINOLE	16,828	29,360	12,532	74.48%	41.9%
SPALDING	14,839	26,493	11,654	78.54%	43.7%
STEPHENS	17,813	31,680	13,866	77.84%	56.7%
STEWART	16,215	31,688	15,473	95.42%	15.7%
SUMTER	13,610	24,621	11,011	80.90%	39.8%
TALBOT	14,763	42,387	27,623	187.11%	18.8%
TALIAFERRO	22,364	45,894	23,530	105.21%	15.7%
TATTNALL	10,592	15,666	5,074	47.90%	35.3%
TAYLOR	12,997	24,199	11,201	86.18%	25.1%
TELFAIR	14,915	22,666	7,751	51.97%	21.9%
TERRELL	15,392	29,351	13,960	90.70%	31.1%
THOMAS	17,105	27,419	10,314	60.29%	37.0%
TIFT	17,760	27,706	9,946	56.00%	37.0%
TOOMBS	14,460	23,026	8,566	59.24%	37.1%
TOWNS	26,618	88,947	62,329	234.16%	78.4%
TREUTLEN	9,215	20,787	11,571	125.56%	29.3%
TROUP	19,942	31,885	11,942	59.88%	43.1%
TURNER	15,877	24,313	8,436	53.14%	20.7%
TWIGGS	18,785	21,688	2,903	15.45%	29.2%
UNION	26,027	67,255	41,228	158.41%	71.0%
UPSON	15,423	26,031	10,608	68.78%	38.9%

Appendix Table A-5 continues next page…

TABLE A-5 (CONTINUED). STATE GROSS TAX DIGEST BY COUNTY

County	Gross Digest Per Capita, 1996	Gross Digest Per Capita, 2007	Change in Gross Digest Per Capita	Percent Change in Gross Digest Per Capita	Percent Residential
WALKER	12,417	23,164	10,747	86.55%	61.5%
WALTON	18,259	37,778	19,519	106.90%	63.5%
WARE	13,129	20,388	7,259	55.29%	45.1%
WARREN	16,290	33,385	17,095	104.94%	18.0%
WASHINGTON	20,148	39,966	19,818	98.36%	22.5%
WAYNE	17,508	21,443	3,935	22.47%	35.0%
WEBSTER	17,419	50,321	32,901	188.88%	14.7%
WHEELER	11,834	22,402	10,568	89.30%	18.1%
WHITE	24,736	46,755	22,019	89.02%	57.0%
WHITFIELD	23,889	37,214	13,325	55.78%	38.7%
WILCOX	12,955	18,887	5,932	45.79%	24.8%
WILKES	22,001	35,534	13,533	61.51%	30.8%
WILKINSON	24,276	37,809	13,533	55.75%	17.1%
WORTH	14,052	24,573	10,521	74.87%	33.2%

About the Author

David L. Sjoquist is Professor of Economics, holder of the Dan E. Sweat Distinguished Scholar Chair in Educational and Community Policy, and Director of the Fiscal Research Center of the Andrew Young School of Policy Studies at Georgia State University. He has published widely on topics related to state and local public finance and urban economics. He holds a Ph.D from the University of Minnesota.

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