

March 8, 2016

Fiscal Research Center

Georgia's Property Taxes by the Numbers

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Introduction

Property taxes are a major source of revenue for government, particularly for local government. In 2012-13, local government property taxes in Georgia were 65.1 percent of total local taxes, up from 63.4 percent in 2005-06. There are frequent calls to change the property tax system in Georgia and to reduce property taxes. To provide context and background on this issue, this report presents data on property taxes in Georgia over a 35-year period, from 1980 to 2014. 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. This is an update to a similar report published in 2008.¹

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 those allowed for state property tax purposes, the aggregate of local property tax digests will not equal the state property tax base.

Over the period 1980 to 2014, the total property tax base increased 7.63 fold, or at a compound annual increase of 6.98 percent.² The property tax base reached its peak in 2008, and then declined each year until 2014 due to the effects of the Great Recession. Prior to 2008, in no year did the property tax base decline, but the base fell five times after 2008. Figure 1 illustrates this trend in the total state property tax base, both in nominal and real (inflation adjusted) terms (1980 dollars), and Figure 2 shows the annual growth rates for each.³ (The underlying data for the figures are contained in Appendix Tables A-1 and A-2.)

For the period 1980-2008, prior to the Great Recession, the actual (nominal) property tax base increased 8.97 fold, or by an annual average compound growth rate of 8.15 percent. Over this period, the annual growth rates ranged from a low of 0.33 percent (for 1992) to 14.11 percent (for 1987). The growth rate for the 1980s was greater than for the rest of the study period. The annual average compound growth rate was 10.29 percent during the 1980s, but 6.98 percent for the period 1990 through 2008. The Great Recession had a substantial impact on the property tax base. Between 2008 and 2013, it declined by a total of 17.4 percent, before increasing between 2013 and 2014 by 2.94 percent.

¹ Sjoquist, David L. (2008). *By the Numbers: Property Taxes in Georgia*. FRC Report 180. Atlanta, GA: Fiscal Research Center, Andrew Young School of Policy Studies, Georgia State University. Available at: cslf.gsu.edu/files/2014/06/by_the_numbers_property_taxes_in_georgia.pdf.

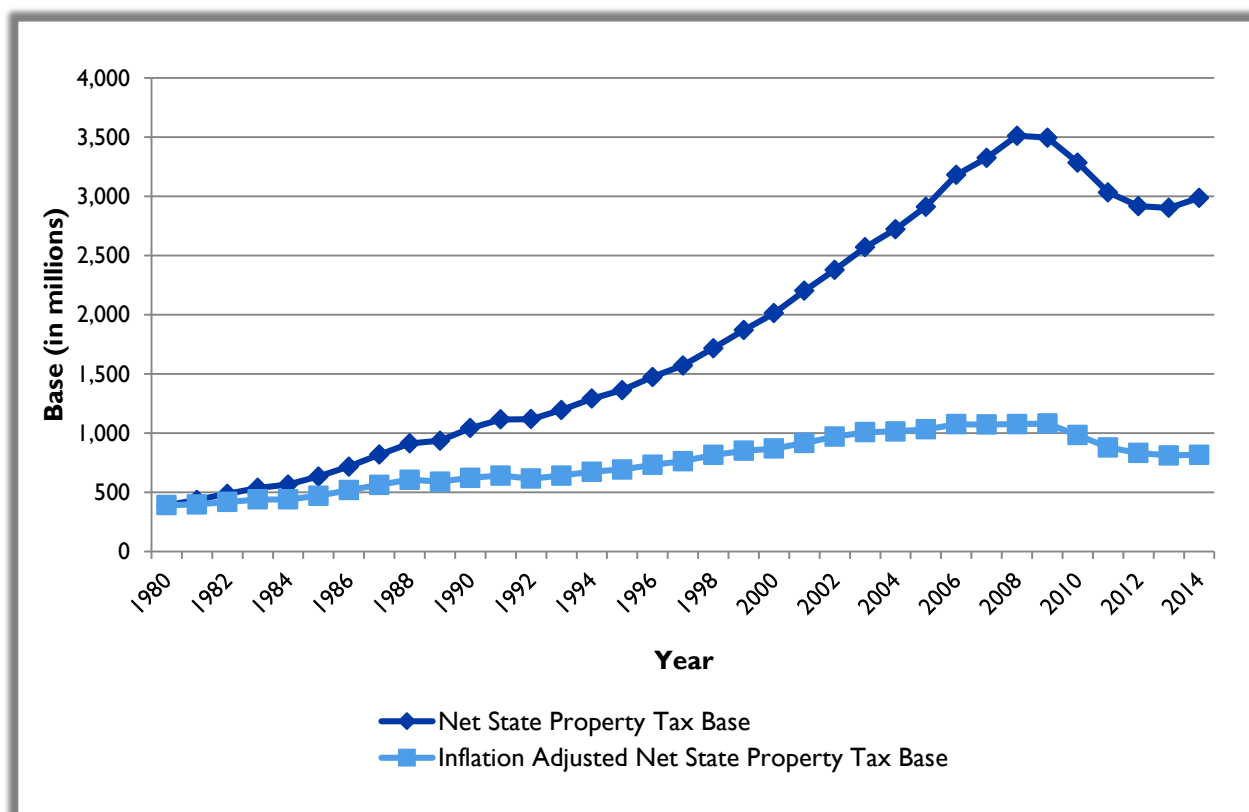
² Note that a two-fold increase means that the amount doubled, or increased by 100 percent.

³ “Nominal terms” means the actual reported value, whereas “real terms” means the inflation-adjusted value.

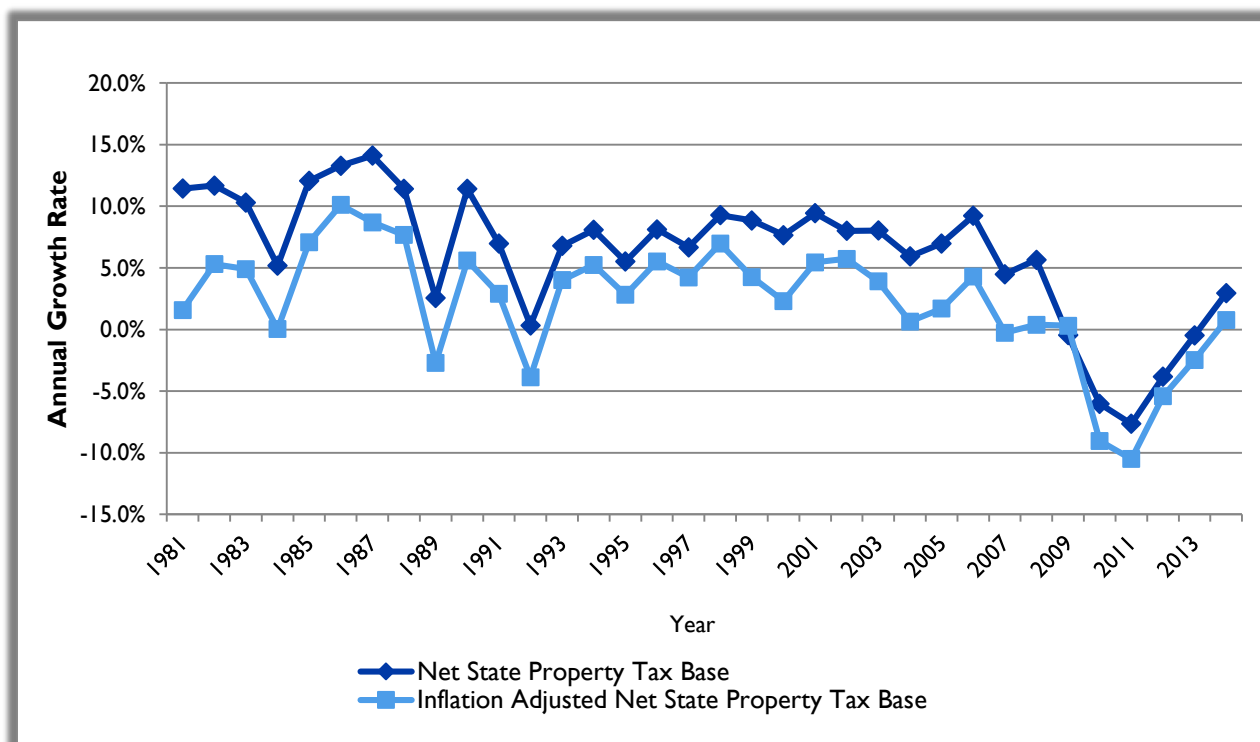
As Figure 2 shows, the variation in annual growth rates was much greater for the first 14 years of the period (1980-1993) than the next 20 years (1994-2014). The period since 2008 has seen not only decreases in the property tax base but also sizable differences in annual percentage changes.

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.⁴ In addition, the growth of the tax digest in any particular year is dependent on whether tax assessors have reassessed property. We can sort out some of these factors, in particular the effect of inflation and economic growth.

Figure 1. Georgia Net Property Tax Base



⁴ Tax digest is the common term used for 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. Between 1980 and 2008, the real property tax base increased 2.75 fold, or at an annual average compound growth rate of 3.68 percent. The growth rate of the real property tax base slowed over the period; the annual average compound growth rate was 4.75 percent for the 1980s, 3.39 percent for the 1990s, and 2.70 percent for 2000 through 2008. Between 2008 and 2014, the real property tax base decreased by 24.1 percent. In 2014, the real property tax base was only 27.4 percent of the nominal tax base. Thus, for the entire period, inflation accounted for 83.6 percent of the increase in the property tax base.

Population growth is one way of measuring economic growth. We are particularly interested in whether the growth in the property tax digest kept up with population growth. To account for population 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 annual growth rates. The two graphs look very similar to figures 1 and 2. For the entire period, the tax base per capita increased 4.14 fold. Before the Great Recession, the nominal property tax base per capita rose from \$7,170 in 1980 to \$36,944 in 2008, a 5.17 fold increase. The average annual compound growth rate was 6.05 percent, with a somewhat larger growth rate for the 1980s. Between 2008 and 2013, the property tax base per capita decreased by 21.4 percent, before increasing by 1.90 percent in 2014.

We can combine the effects of inflation and population growth by considering the real property tax base per capita. Over the 1980-2014 period, the real property tax base per capita increased a total of 13.4 percent, from \$7,140 to \$8,095 (Figure 3). The real property tax base per capita peaked in 2006 at \$11,750, a 64.6 percent increase over the 1980 value. This increase in the real tax base per capita is due

to such factors as larger home sizes and a switch in industrial composition from labor-intensive to more capital-intensive businesses, as well as growth in land and construction prices that exceeded inflation.

As seen in Figure 4, prior to the Great Recession the annual growth rate of the real tax digest per capita ranged from a low of -6.19 percent (in 1992) to a high of 7.9 percent (in 1986). While the growth rates fluctuated over the period 1981-92, they do trend downward. The growth rate of real per capita property tax base was negative from 2006-14; over the period 2006-14, real per capita property tax base fell by 31.1 percent.

Figure 3. Georgia Net State Property Tax Base Per Capita

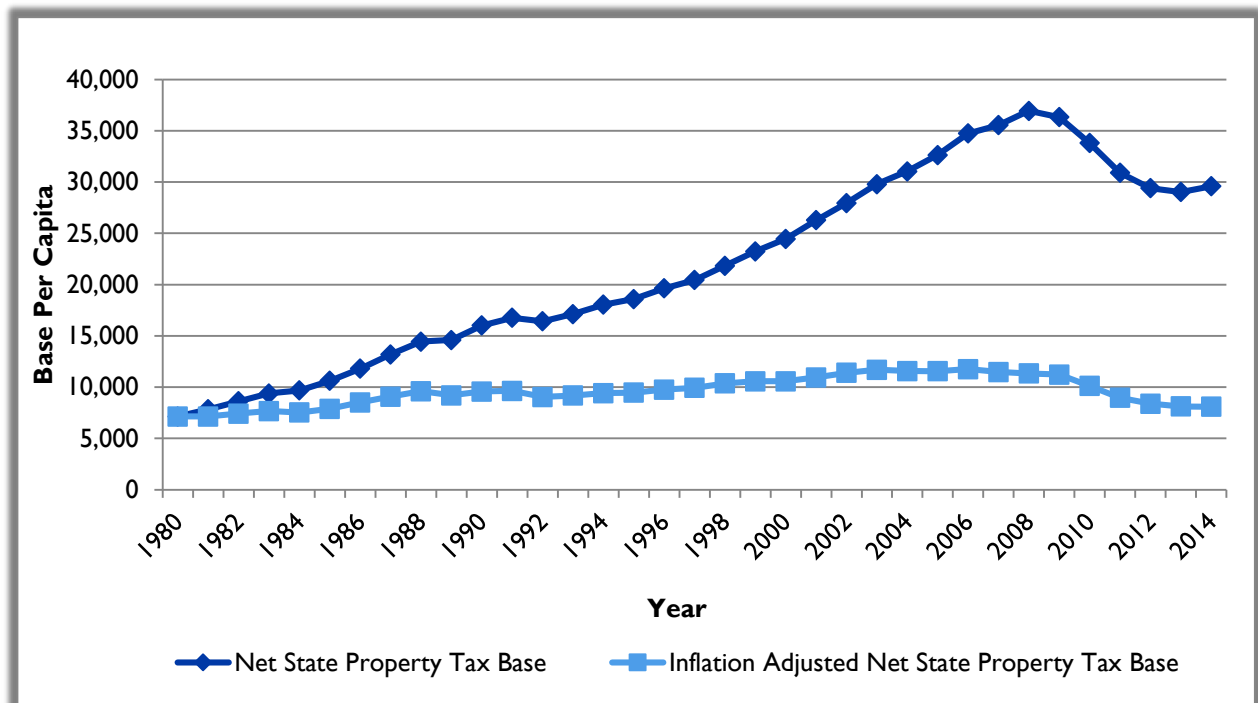
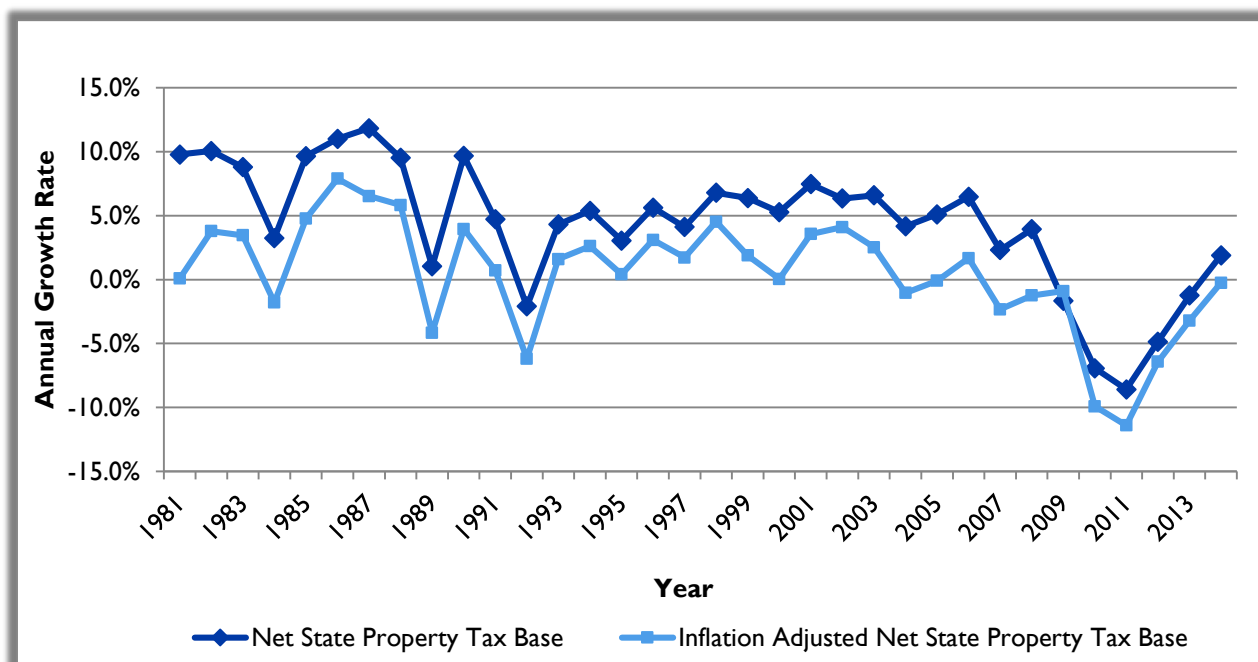


Figure 4. Growth in Tax Base Per Capita

We next examine how much of the increase in the nominal digest was necessary to just maintain the same real (inflation-adjusted) digest per capita. To maintain the same digest per capita in 2014 as in 1980, the nominal digest would have had to increase by \$224.3 billion, which is 86.4 percent of the increase in the nominal digest. Thus, only 13.6 percent of the increase in the nominal digest is over and above the amount necessary to maintain the same real property tax base per capita.

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 are associated with increases in total employment, in wage rates (due in part to inflation), and in economic returns to capital and land. The property tax base per \$1,000 of income is presented in Figure 5, and Figure 6 shows the annual growth rates. Between 1980 and 2014, the property tax base per \$1,000 of income dropped from \$835 to \$759, a 9.1 percent decrease. (To the extent that wage rates rose 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 -0.28 percent.

The ratio of tax base to income was relatively flat between 1980 and 2000, increased between 2000 and 2009, and then decreased thereafter. Between 1980 and 2000, the property tax base per \$1,000 of personal income ranged between \$791 and \$920. That ratio then increased, reaching \$1,056 in 2009. It has decreased every year since, reaching \$759 in 2014.

Figure 5. Georgia Property Tax Base Per \$1000 of Income

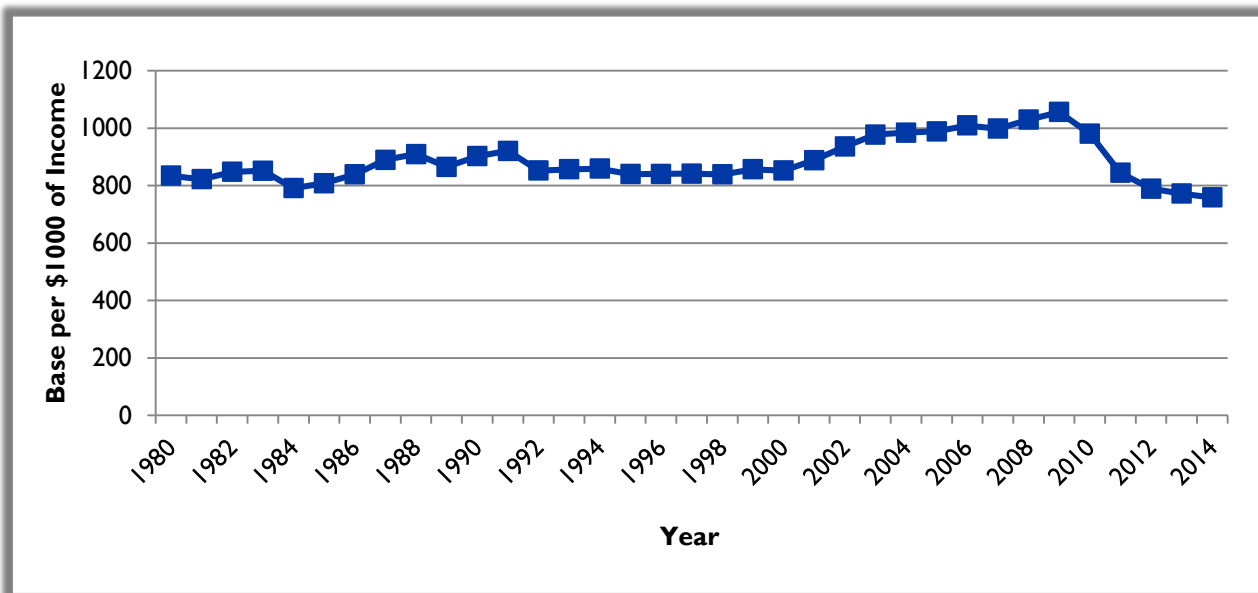
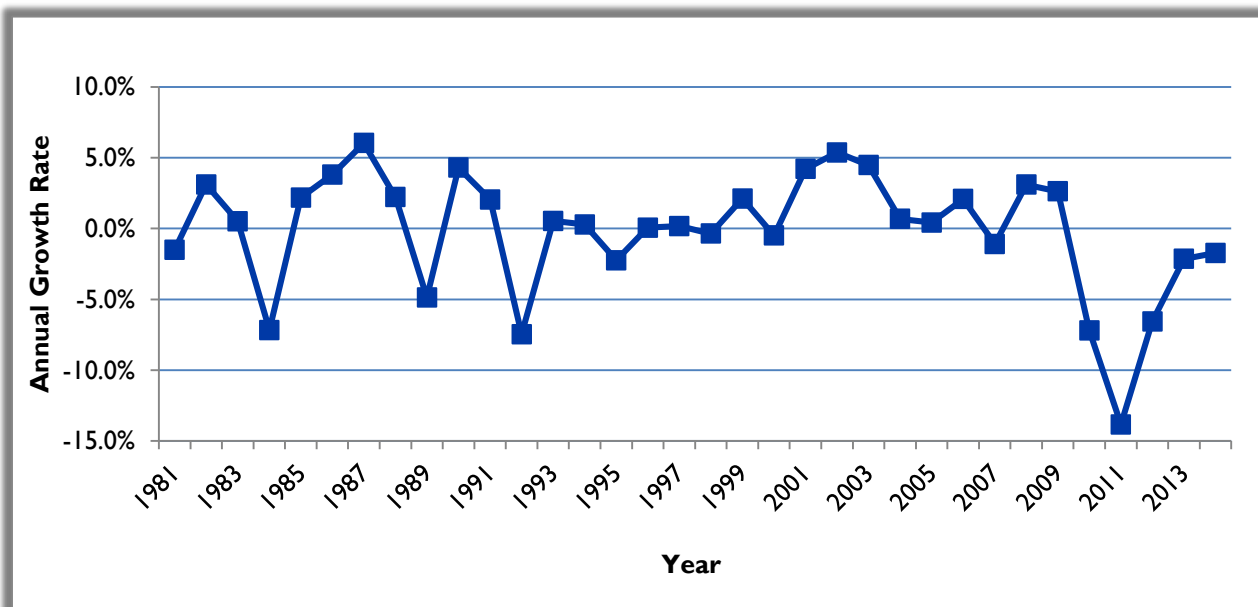


Figure 6. Growth in Base Per \$1000 of Income



Property Tax Base by Components

This section examines the distribution of the gross property tax base by its components and how that distribution has changed over the past eight years. 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 2007, residential property was the largest single component of the gross property tax base (Table I), accounting for 54.8 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 or structure and other improvements on the land. It includes both owner-occupied and rental housing as well as duplexes and triplexes. Homes that are located on farms are included in the agricultural category. The second largest category of property is commercial property, which was 22.2 percent of the gross digest in 2007. Commercial property includes all real and personal property for businesses at both the wholesale and retail levels as well as multifamily dwellings with four or more units. The other categories in Table I each account for less than 10 percent of the property tax base. Miscellaneous includes all of the categories that comprise less than 1 percent of the gross tax digest.

Between 2007 and 2014, the total nominal gross digest decreased by 3.9 percent, with the residential, agricultural and motor vehicle components declining and the conservation, commercial, utility and miscellaneous components increasing. These latter components had an increase in their share of the gross digest. The last column of Table I shows that the declining digests were large enough to generate a declining total gross digest between 2007 and 2014. The sharpest decline was to the agricultural digest at 3.9 percent per year, and the residential digest declined by over \$21 billion in value. Residential property decreased from 54.8 percent to 51.0 percent of the gross property tax base.

Table I. Gross State Property Tax Base by Components Digest

COMPONENT	2007		2014		COMPONENT ANNUAL GROWTH RATE
	VALUE	SHARE	VALUE	SHARE	
Residential	\$204,755,657,354	54.8%	\$182,956,476,839	51.0%	-1.60%
Agricultural	\$13,275,004,777	3.6%	\$10,059,511,354	2.8%	-3.88%
Conservation Use	\$11,403,223,872	3.1%	\$12,741,078,218	3.6%	1.60%
Commercial	\$82,962,501,498	22.2%	\$89,077,170,523	24.8%	1.02%
Industrial	\$23,542,028,082	6.3%	\$24,979,732,005	7.0%	0.85%
Utility	\$11,962,960,904	3.2%	\$14,438,855,807	4.0%	2.72%
Motor Vehicle	\$22,529,507,106	6.0%	\$20,626,442,765	5.7%	-1.25%
Miscellaneous	\$2,913,045,560	0.8%	\$3,888,060,126	1.1%	4.21%
Total Gross Digest	\$373,343,929,153		\$358,767,327,637		-0.57%

Appendix Table A-5 shows the state gross tax digest by county for 2007 and 2014. The percentage of the gross digest that is residential varies substantially by county (see last column). In 2014, only 8.7 percent of Burke County's gross digest was residential, whereas 79.5 percent was utility. At the other extreme is Towns County, for which 79.2 percent of the 2014 gross digest was residential. In general, the percentage residential is greater in urban counties. For example, of the 10 counties in the Atlanta Regional Commission planning district, eight have a percentage residential exceeding 50 percent (Fulton and Clayton are the two exceptions).⁵

Only the gross state digest has been discussed so far during this section, but the actual property tax base equals the gross digest less exemptions. Total exemptions from the state digest were \$40.6 billion for 2007 and \$60 billion for 2014, an increase of 47.7 percent. As a share of the gross digest, exemptions increased from 10.9 percent in 2007 to 16.7 percent in 2014. This increase is due, at least in part, to the rise 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

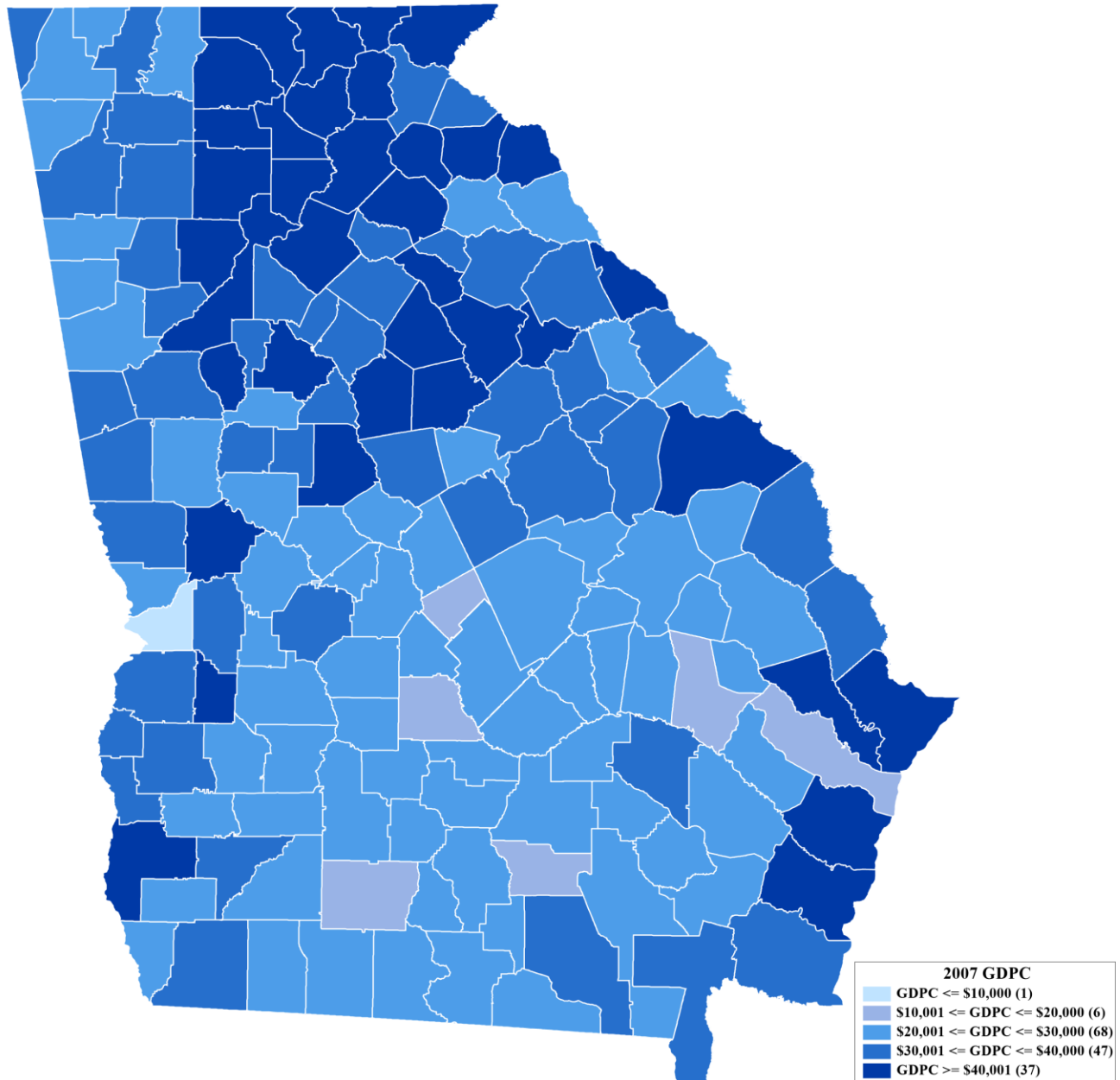
We now turn to a discussion of how the state gross property tax base and the state gross property tax base per capita vary across the state. Appendix Table A-5 presents the data by county. Maps 1 and 2 show the geographic distribution of the state gross tax digest per capita for 2007 and 2014, respectively, and Map 3 presents the distribution of the percentage change. Higher gross digest values were located in the northern parts of the state in 2007 but were less concentrated in particular parts of the state in 2014. Per capita property tax digests declined in most areas of the state between 2007 and 2014, particularly in the metro-Atlanta suburban counties. Growing per capita property tax bases occurred in the southern and more rural areas of the state.

Across the state, counties varied substantially in their gross digest per capita and percentage change over the period 2007 to 2014. 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 had the lowest gross digest per capita value. In 2007, the ratio of the highest to the lowest gross tax digest per capita was 15.4 to 1. In 2014, Burke County had the highest gross digest per capita at \$119,527. Rabun and Greene were second and third at \$100,439 and \$93,804, respectively. In 2014, Chattahoochee still had the lowest per capita gross digest and Long County had the second lowest. In 2014, the ratio of the highest to the lowest gross digest per capita was 20.6 to 1.

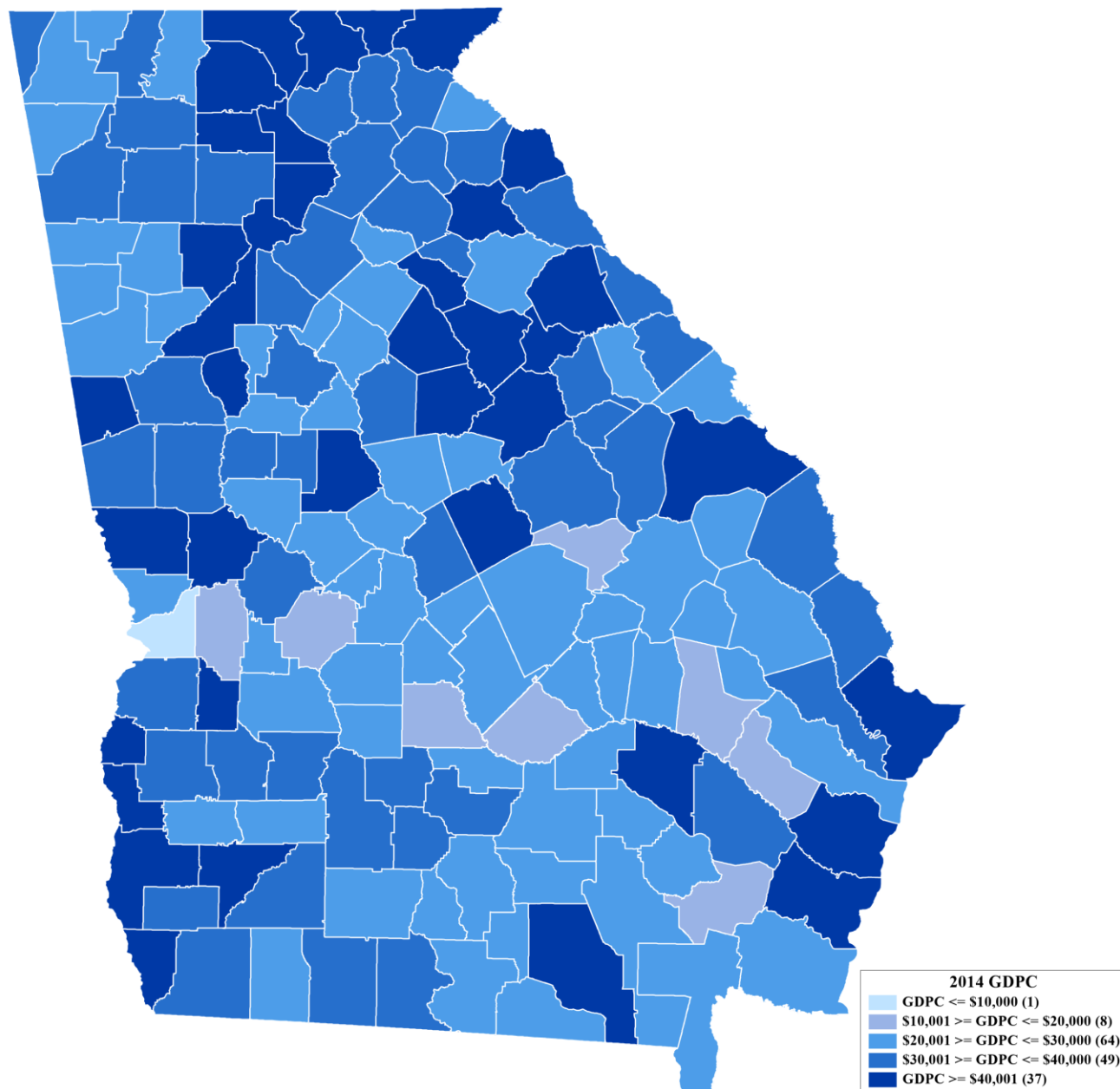
Over the period 2007 to 2014, four counties had an increase in their gross digest per capita of more than 50 percent: Twiggs County at 82.4 percent, Madison County at 76.2 percent, Brooks County at 55.2 percent and Burke County at 52.4 percent. For Wayne County, data for 2014 are not available. Between 2007 and 2013, that county saw a 54.3 percent increase in its gross digest per capita. Eighty-seven counties experienced a decrease in gross value per capita from 2007 to 2014 due to the collapse in housing values related to the Great Recession, and 13 of these saw a decline of more than 25 percent.

⁵ The ten Atlanta Regional Commission planning district are: Cherokee, Clayton, Cobb, DeKalb, Douglas, Fayette, Fulton, Gwinnett, Henry and Rockdale counties.

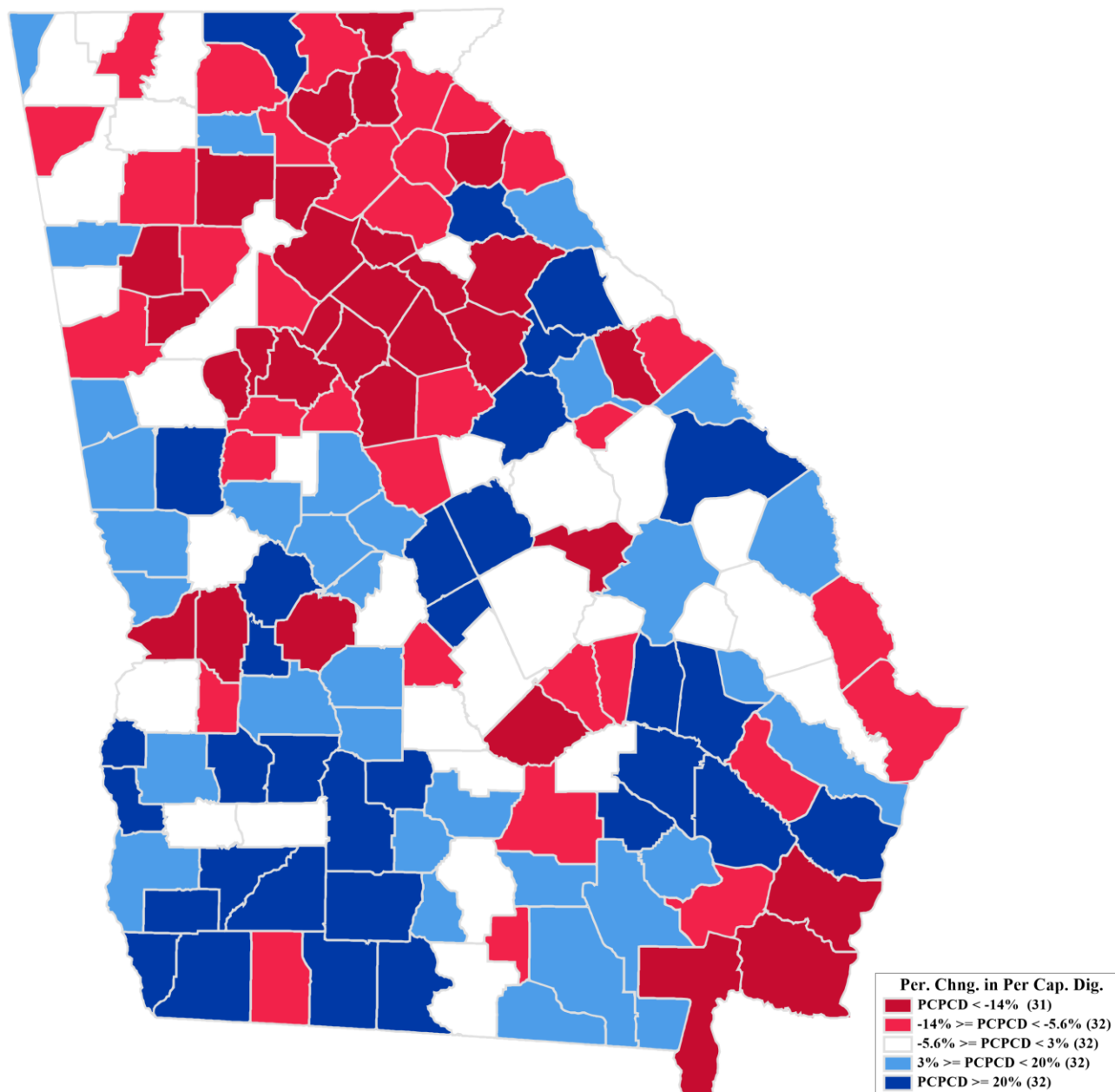
Map I. State Gross Tax Digest per Capita, 2007



Map 2. State Gross Tax Digest per Capita, 2014



Map 3. Percentage Change in State Gross Tax Digest per Capita, 2007-2014



Property Tax Revenue

We next look at trends in the level of property tax revenue. According to data from the U.S. Census Bureau, in 2012-13, property taxes in Georgia were 20.4 percent of state and local own source revenue.⁶ This figure is essentially unchanged from 1991-92 and 2006-07. Property taxes accounted for 30.4 percent of total state plus local taxes in 2012-13, slightly more than in 2005-06, but essentially the same as in 1991-92. Thus, over these 22 years, property taxes did not increase more rapidly than other sources of revenue or other taxes.

Before considering how property taxes in Georgia have changed, we look at 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 percentage of income) for all states, along with each state's 2013 ranking. 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 both in terms of property taxes per capita and per \$100 of income. (Georgia ranks 47th in total taxes per capita and 42nd in total taxes per \$100 of income.) In general, states have similar rankings on the two measures, but a state with high income per capita and highly ranked property taxes per capita will rank lower on property taxes per \$100 of income. Georgia's property tax ranking has increased over time. In 1981, Georgia ranked 40th in terms of property taxes per capita and 38th in terms of property taxes per \$100 of income.

Table 2. State Rankings, 2013

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
District of Columbia	3,034	1	4.42	7	1	4
New Jersey	2,988	2	5.41	1	6	11
Connecticut	2,725	3	4.39	8	5	9
New Hampshire	2,691	4	5.32	2	2	48
New York	2,493	5	4.65	6	4	3
Vermont	2,332	6	5.20	3	1	7
Rhode Island	2,281	7	4.94	4	1	14
Wyoming	2,172	8	4.19	1	7	13
Massachusetts	2,069	9	3.66	1	8	23
Illinois	1,981	10	4.26	1	1	10
Alaska	1,914	11	3.73	12	2	1
Maine	1,907	12	4.82	5	16	6
Wisconsin	1,843	13	4.31	9	17	0
Nebraska	1,649	14	3.56	15	18	24
Texas	1,560	15	3.56	16	31	43

⁶ Own source revenues are revenues raised by government. They include taxes, fees and charges, but exclude intergovernmental grants.

	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
Minnesota	1,547	16	3.26	19	10	8
Iowa	1,515	17	3.46	17	21	22
Maryland	1,503	18	2.86	27	11	19
United States	1,439		3.24			
Virginia	1,430	19	2.92	26	26	44
Kansas	1,425	20	3.22	21	22	25
Montana	1,406	21	3.62	14	32	31
Pennsylvania	1,376	22	2.99	23	19	26
California	1,365	23	2.84	30	14	16
Washington	1,350	24	2.84	29	23	36
Colorado	1,333	25	2.85	28	24	39
Michigan	1,320	26	3.37	18	35	34
Oregon	1,285	27	3.26	20	28	28
South Dakota	1,230	28	2.75	31	40	51
Florida	1,215	29	2.94	25	46	49
Ohio	1,215	30	2.98	24	25	17
North Dakota	1,140	31	2.10	44	3	2
South Carolina	1,077	32	3.04	22	48	40
Georgia	1,011	33	2.69	33	47	42
Arizona	1,008	34	2.75	32	45	37
Missouri	976	35	2.42	39	43	45
Nevada	972	36	2.48	38	30	30
Indiana	968	37	2.53	36	34	29
Utah	952	38	2.61	35	39	33
Hawaii	943	39	2.13	43	9	5
North Carolina	903	40	2.39	40	38	35
Mississippi	899	41	2.67	34	44	21
Idaho	887	42	2.49	37	49	41
Louisiana	849	43	2.08	45	33	38
Tennessee	838	44	2.13	42	50	50
Delaware	825	45	1.84	48	20	20
West Virginia	798	46	2.27	41	29	15
Kentucky	731	47	2.03	46	41	32
New Mexico	685	48	1.94	47	36	18
Arkansas	659	49	1.80	49	37	27
Oklahoma	595	50	1.42	51	42	47

Source: Authors' calculations

Between 1980 and 2013, total property taxes in Georgia, as reported by the U.S. Census Bureau, increased from \$1.087 billion to \$10.100 billion, or by 9.3 fold, which is substantially greater than the increase in the property tax base. Property tax revenue 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 2005.⁷ However, property tax revenue for 2013 was 3.5 percent of the state net property tax base for 2012. These changes suggest that relative to the property tax base, property taxes in Georgia have increased over the 34-year period, particularly over the most recent seven years. Recall that the property tax base decreased over this seven-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, whereas local governments use their own tax bases, which differ from the state tax base. This issue is discussed further 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 \$198 in 1980 to \$1,011 in 2013, a 5.11 fold increase. Figure 8 presents the annual growth rates. The trend for property tax per capita was similar for Georgia and the United States until 2009, when the numbers fell in Georgia but remained flat for the United States. However, for most of the 1980 to 2013 period, property taxes per capita grew faster in Georgia than in the United States. Over the period 1980 to 2009, the annual average compound growth rate of property taxes per capita was 6.6 percent for Georgia and 3.4 percent for the United States. However, the greater growth for Georgia relative to the United States for the entire period was due to the much more rapid growth in 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, but between 2000 and 2009, the growth rates were 4.8 percent and 5.4 percent for Georgia and the United States, respectively. Between 2009 and 2013, property taxes per capita fell 8.0 percent in Georgia and increased by 1.5 percent in the United States. This pattern can 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 65.7 percent of those for the United States. That ratio increased to 82.2 percent in 1994 and remained roughly the same since until 2006. However, by 2013, the ratio had fallen to 70.2 percent.

⁷ Property taxes are based on fiscal years, but tax base data are 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.

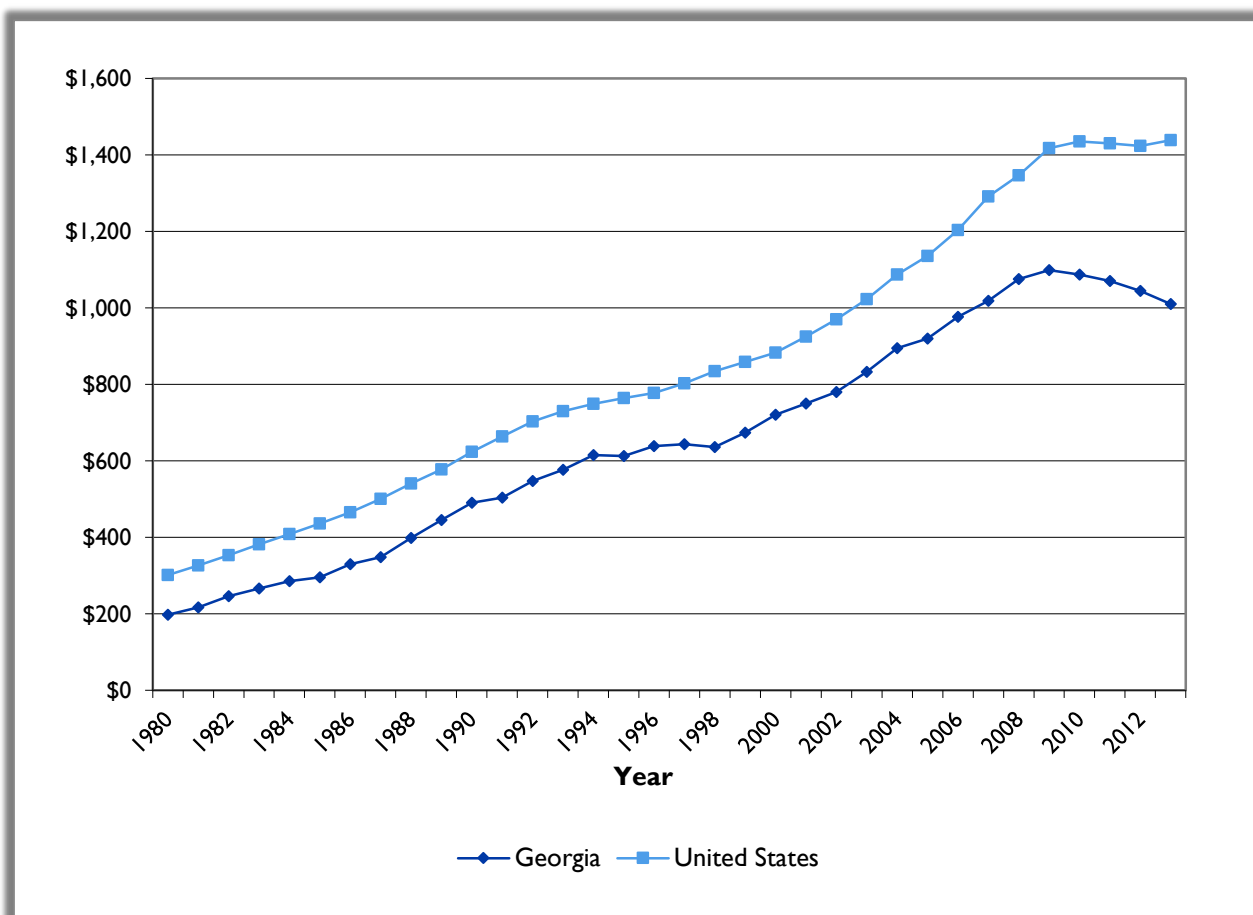
Figure 7. Property Taxes Per Capita

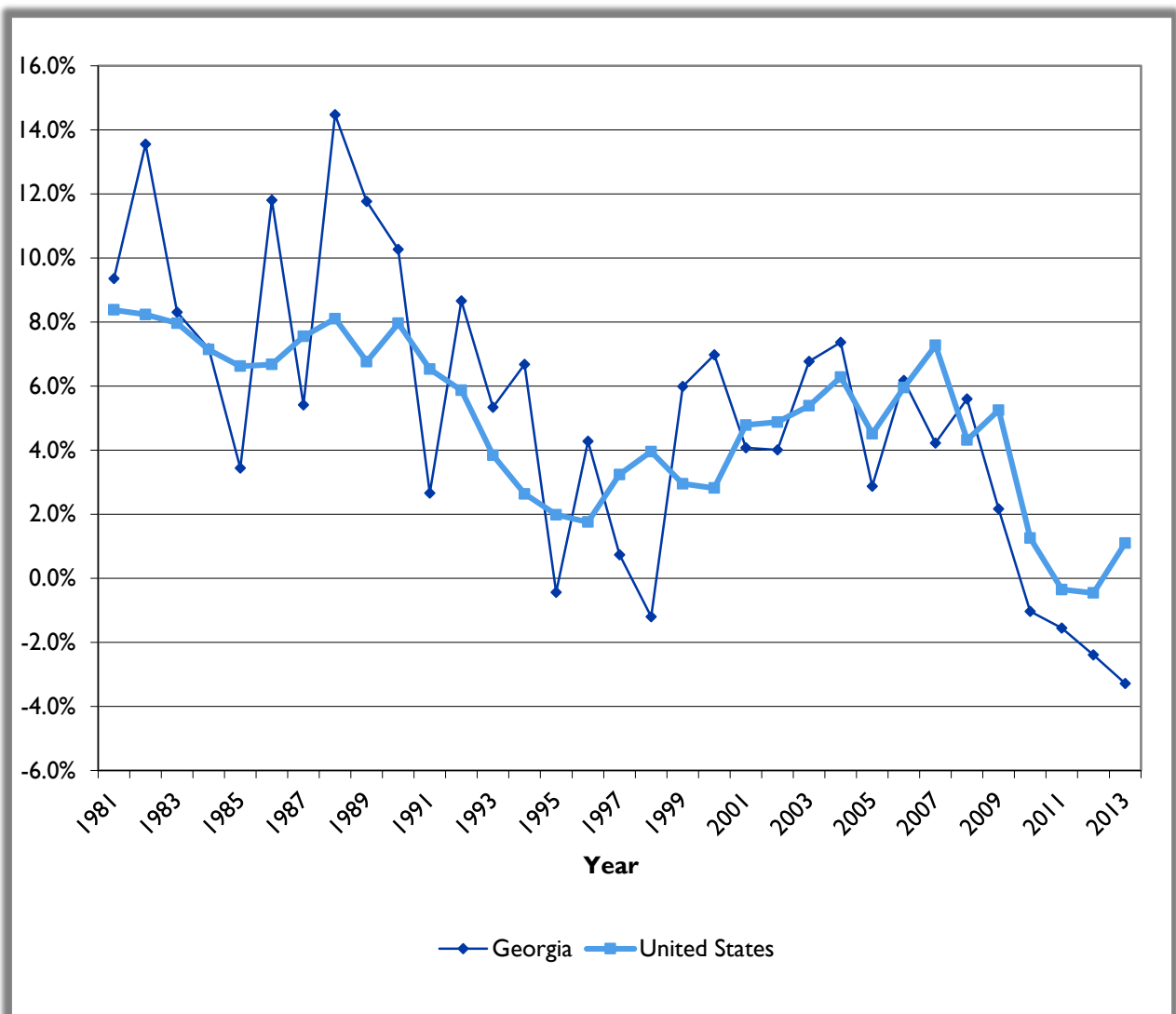
Figure 8. Growth in Property Taxes Per Capita

Figure 9. Property Taxes Per Capita: Georgia as a Percentage of United States

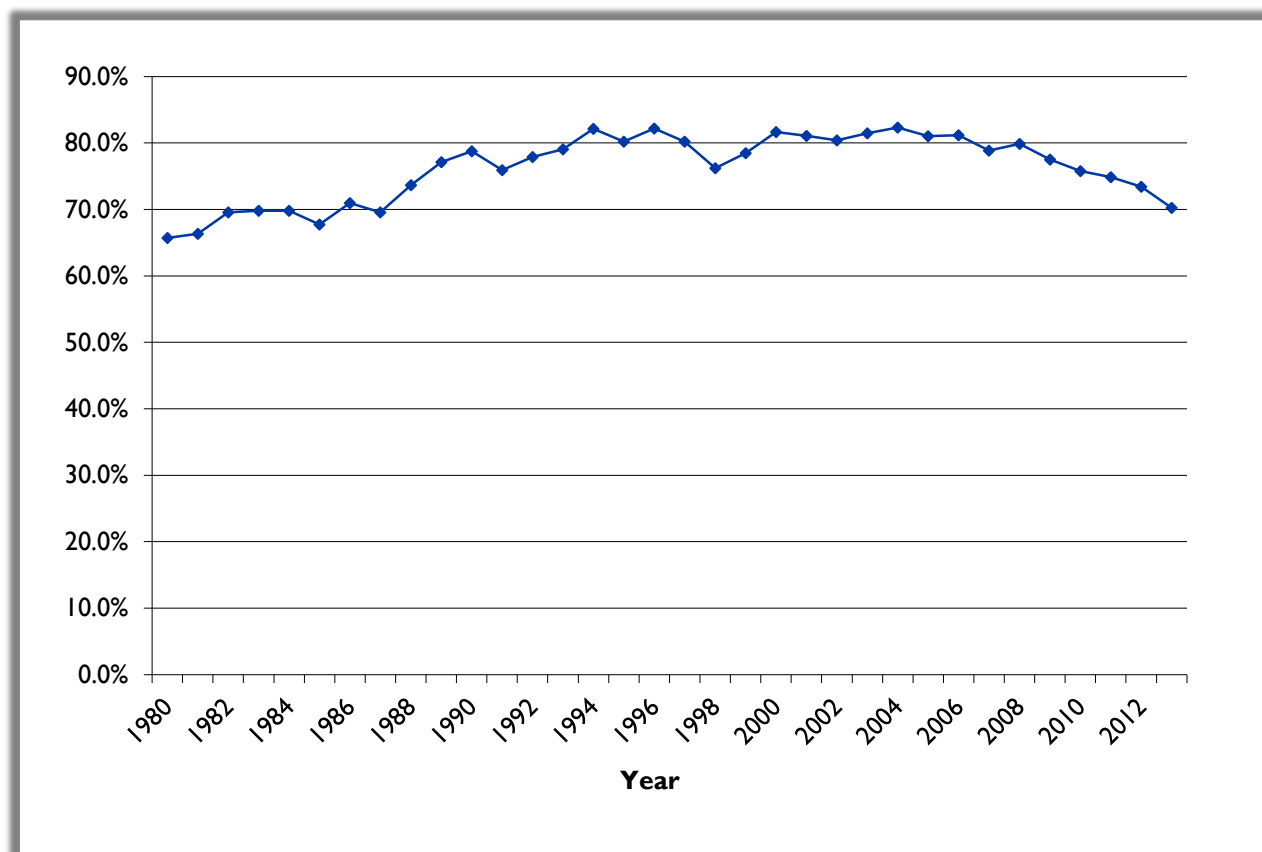


Figure 10. Georgia Property Taxes Per Capita

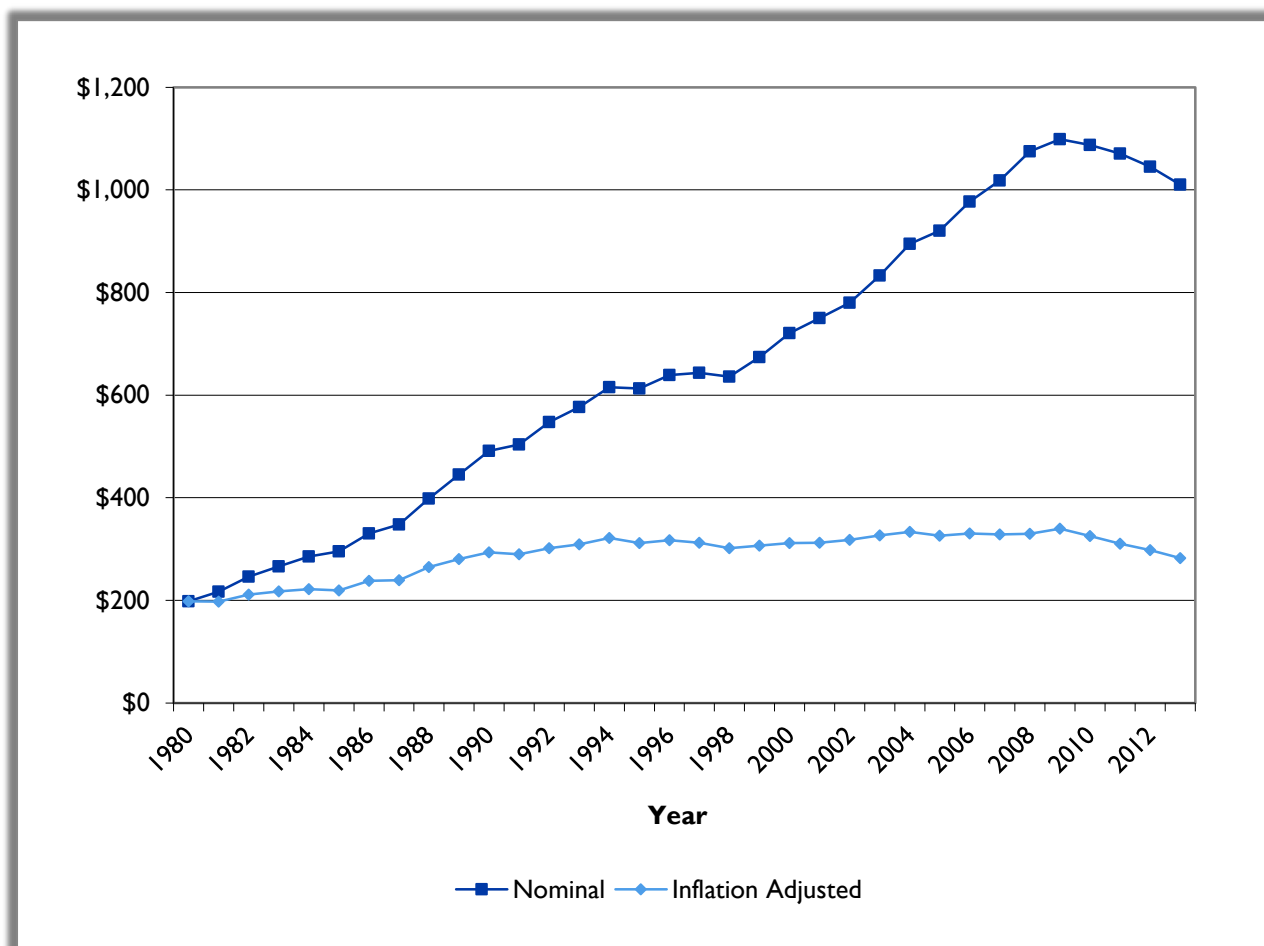
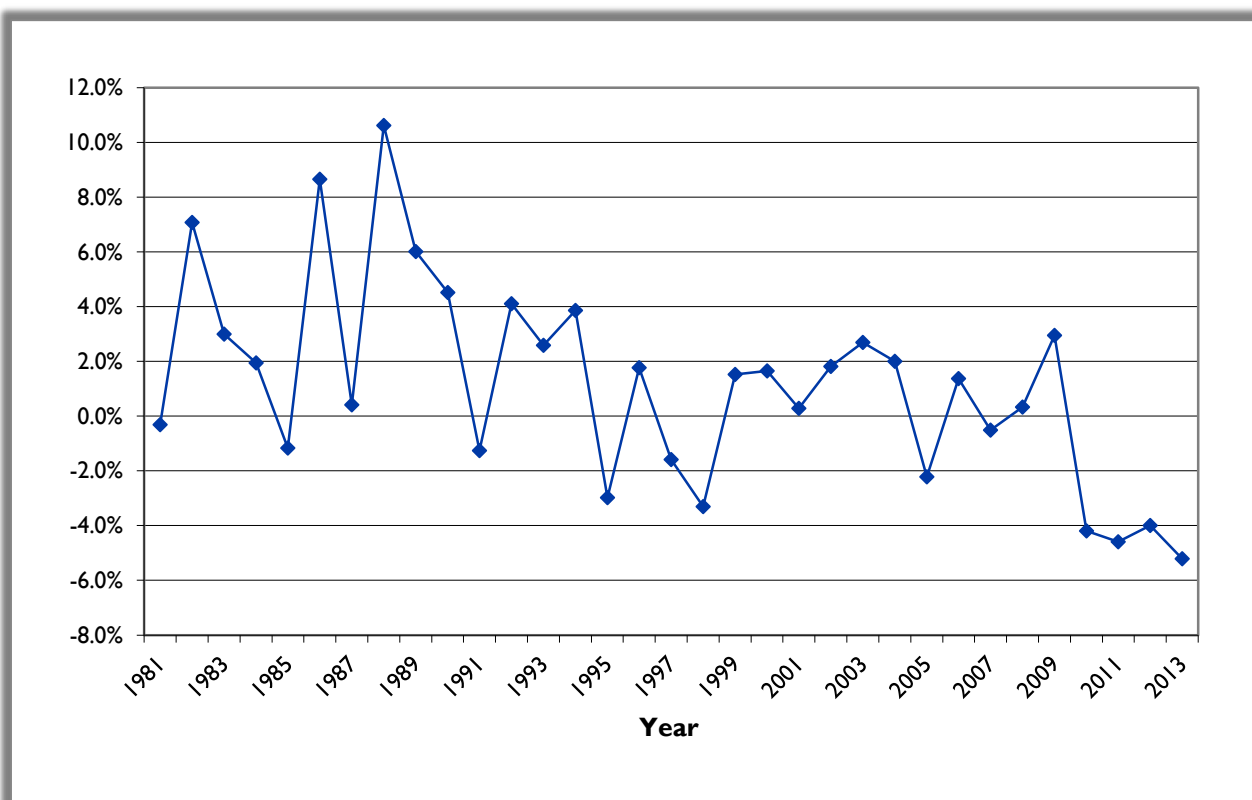


Figure 10 shows the trend in nominal and real property taxes per capita for Georgia, and Figure 11 presents the annual growth rates. Adjusted for inflation, property taxes per capita in Georgia increased at an annual average compound growth rate of 1.1 percent over the period 1980 to 2013. During the 1980s, real property taxes per capita increased at an annual rate of 4.0 percent. The rate of increase fell to 0.6 percent during the 1990s and to -0.8 percent after 2000. This pattern is evident in Figure 11.

Figure 11. Growth in Georgia Real Property Taxes Per Capita

Population is a proxy for the growth in the demand for public services such as education. Thus, as population increases, we expect property taxes to increase. Furthermore, increases in public service provision costs should also increase property taxes. We find that real property taxes per capita have increased since 1980 but have declined in recent years.

As per capita income increases, we expect the demand for public services to rise for the same reason that increases in income should result in greater demand for private goods and services. Thus, as income increases, we expect property taxes per capita to increase. However, there is no reason to expect property taxes and income to increase at the same rate. The demand for public services, and thus property taxes, could rise at a faster or slower rate than income. If the former is the case, then property taxes per \$100 of income should increase, whereas the latter should have the opposite effect.⁸ 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.

⁸ 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.

Figure 12. Property Taxes Per \$100 of Income

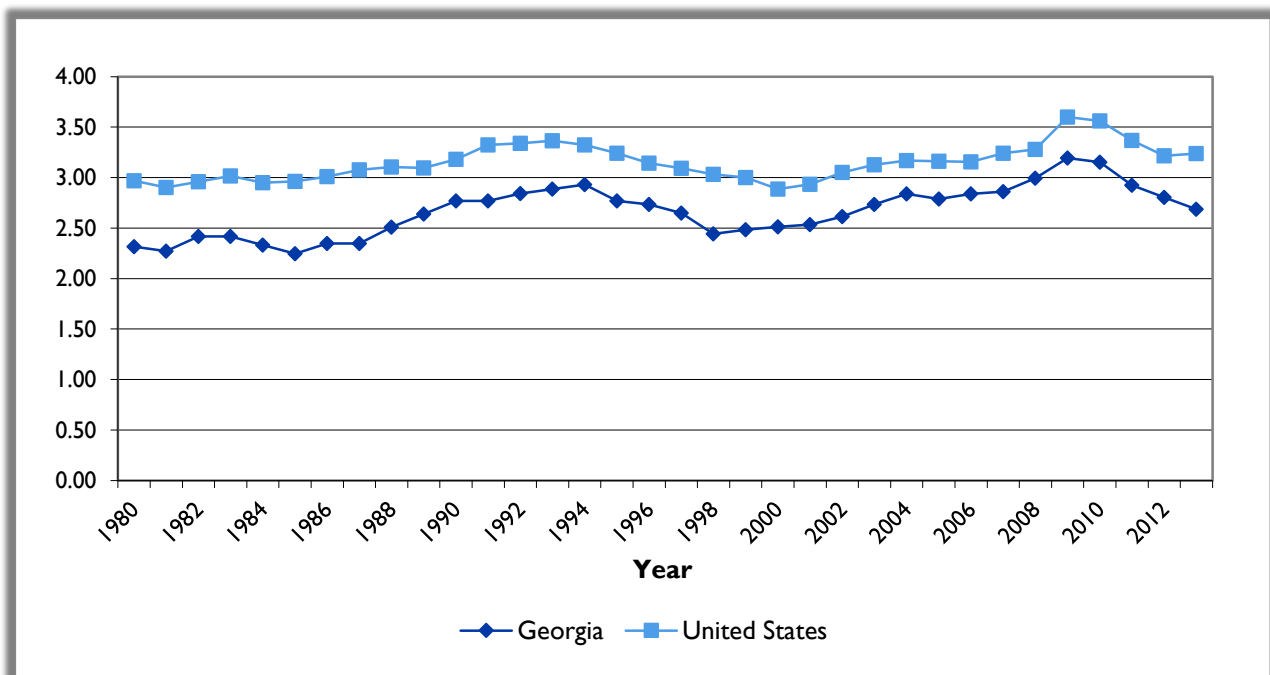


Figure 13. Growth in Property Taxes per \$100 of Income

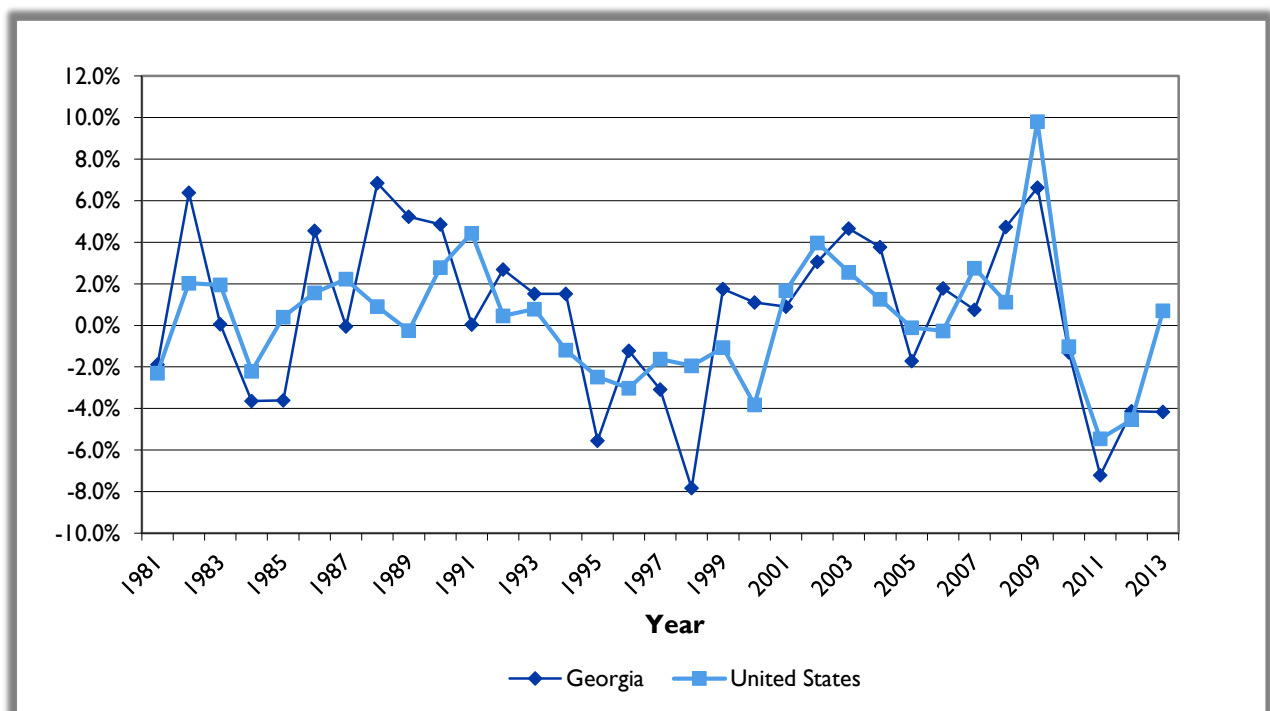


Figure 12 shows the trends in property taxes per \$100 for Georgia and the United States, and Figure 13 provides the growth rates. The patterns are similar for Georgia and the country as a whole, as are the fluctuations in annual growth rates. For the entire 1980-2013 period, the annual average compound growth rate was 0.5 percent for Georgia and 0.3 percent for the United States. For Georgia, the annual growth rate in property taxes per \$100 of income from 2000 was 0.5 percent, compared to 0.9 percent for the United States. We know from figures 7 and 8 that since 2000 property taxes per capita have increased more rapidly for the United States than for Georgia, yet property taxes per \$100 of income increased faster in Georgia over the post-2000 period. This difference stems in part from income per capita in Georgia increasing at a slower rate than for the United States.

**Figure 14. Property Taxes Per \$100 of Income:
Georgia as a Percentage of United States**

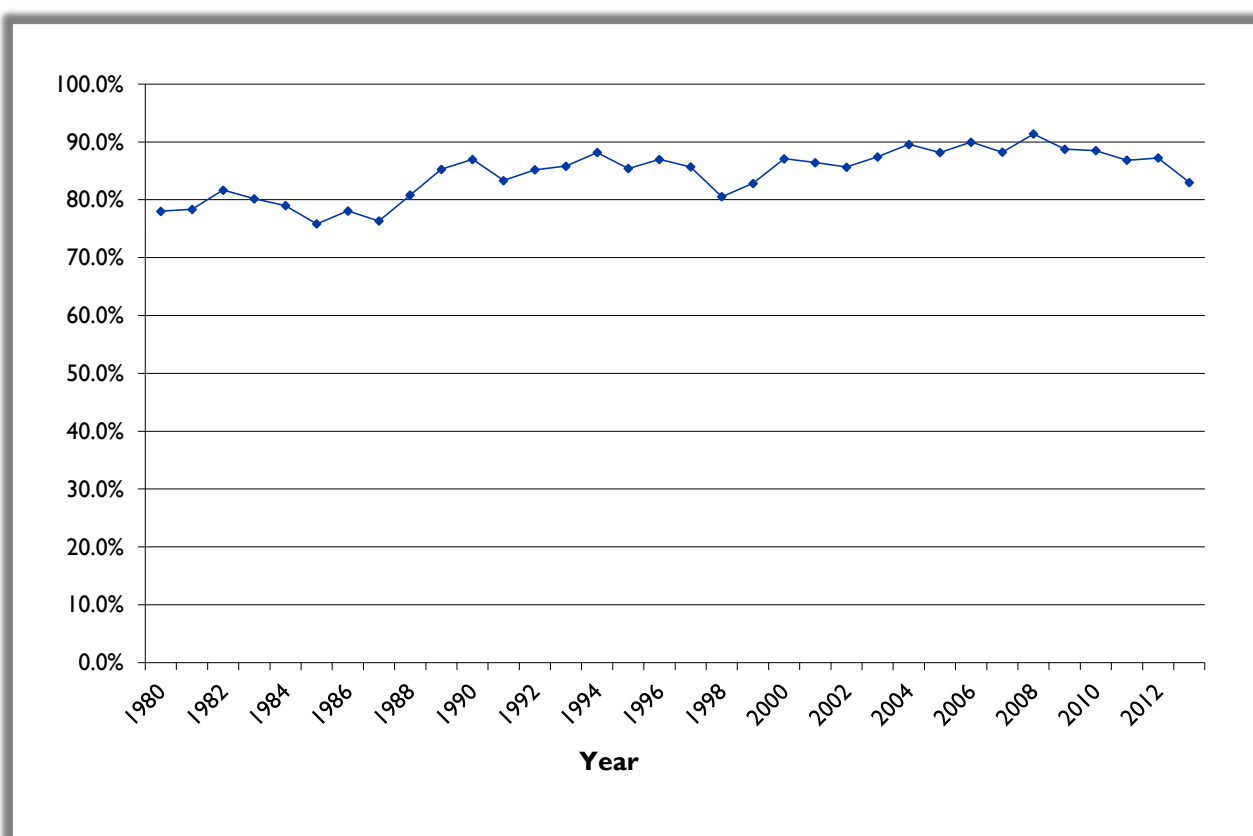


Figure 14 shows the ratio of property taxes per \$100 of income in Georgia to the same for the United States. In 1980, property taxes per \$100 of income in Georgia were 78.0 percent of the U.S. average. That ratio has fluctuated since 1980 but exhibited a general upward trend through the 2000s. By 2008, the ratio had risen to 91.4 percent but then decreased to 83.0 percent by 2013.

Property Tax Levies by Type of Government

This section examines the level and share of property taxes levied by different types of government in Georgia. Note that property tax levied is not the same as property taxes collected, because not all property taxes are collected (i.e., paid). However, the levy provides 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 fall within each of five governmental categories: state, school systems, counties, municipalities and special districts.

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. Consequently, 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 2007 and 2014 as well as the percentage change in the levy. The three consolidated city-counties are included under counties. The state government's millage rate declined from 0.25 mill to 0.1 mill between 2007 and 2014 and generates a small amount of revenue, accounting for about 0.3 percent of the total property tax levy in 2014. School systems account for over half of the property tax levy, 55.2 percent in 2014, which is a slight decrease from 2007. Property taxes increased by the largest percentage for special districts, which include fire districts, community improvement districts (CID), special service districts and others. Overall, the property tax levy increased by 1.2 percent. This method of calculating property taxes per capita by type of government using property tax consolidation sheets is problematic for two reasons: we do not know the population served by special districts, and municipal population data are not current. Therefore, we employ two additional methods to more accurately assess the level and share of property tax levied by different types of government in Georgia.

Table 3. Property Tax Levies by Type of Government

TYPE OF GOVERNMENT	SHARE		PERCENT CHANGE
	2007	2014	
State	0.8%	0.3%	-64.0%
School Systems	57.8	55.2	-3.2
Counties	26.9	28.7	8.0
Municipalities	7.5	7.9	7.0
Special Districts	7.1	7.9	12.9

As a second way of calculating recent property taxes per capita or per student by type of government, we follow the method used in a 2007 report jointly prepared by the Fiscal Research Center, the Georgia Budget and Policy Institute, and the Georgia Public Policy Foundation.⁹ We updated the data and calculated growth in property taxes per capita or per student by type of government.

Table 4. Georgia's Government Property Tax Growth: 2007-14

	PER CAPITA OR PER FTE	
	NOMINAL	INFLATION ADJUSTED
School Systems	-6.6%	-20.6%
Counties	11.1%	-5.6%
Municipalities	20.8%	2.6%
Consolidated Governments	-4.7%	-19.0%
State	-58.4%	-64.7%

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

Table 4 presents the growth of nominal and inflation-adjusted property taxes on a per capita or per full-time equivalent (FTE) student basis for 2007 to 2014 and re-creates the calculation from the 2007 report. These calculations are based on property tax receipts as reported by local governments, not the consolidation sheets. State government property taxes per capita decreased by the largest percentage due to the declining millage rate and declining property values, followed by school property taxes per student. Consolidated governments saw a 19 percent drop in property taxes per capita compared to a 5.6 percent decline for county governments. Municipalities were the only level of government in Georgia that experienced growing real per capita property tax revenue.

Our third method of determining the change in property tax rates uses the 2014 property tax digest to calculate what the property tax levy would be using 2007 property tax rates. We compare that levy to the actual 2014 levy. If property tax rates had not changed, the two levies would be the same, but if tax rates increased, the actual 2014 levy would be higher. Table 5 shows the results, which indicate that property tax rates, on average, increased by 12.3 percent between 2007 and 2014. Assuming an average property tax rate of 30 mills, the increase of 12.3 percent implies an increase in the average property tax rate of 3.7 mills. The average property tax rate for all levies, other than the state digest levy, increased. Because the property tax rate for the state was 0.25 mills in 2007 and 0.1 in 2014, using the 2007 millage rate on the 2014 digest would produce a large increase in the property tax levy. The results of the three approaches suggest that property tax rates increased in response to declining property values during the Great Recession, resulting in declining property tax revenues.

⁹ *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 frc.gsu.edu/files/2016/02/Growth-in-Expenditures-and-Property-Taxes-November-2007.pdf.

Table 5. Property Tax Levies Using 2014 and 2007 Property Tax Rates

TYPE OF GOVERNMENT	LEVY USING 2014 DIGEST (IN MILLIONS)			
	2007 TAX RATES	2014 TAX RATES	DIFFERENCE	PERCENT CHANGE
State	\$74.7	\$29.9	\$-\$44.8	-60.0%
School Systems	5,347.1	5,662.0	\$314.9	5.9%
Counties	2,566.6	2,939.9	\$373.3	14.5%
Cities	700.7	807.4	\$106.8	15.2%
Special Districts	512.5	810.1	\$297.5	58.0%
Total	9,201.7	10,249.4	\$1,122.4	12.3%

Appendix: Data Sources

<i>Personal Income</i>	Bureau of Economic Analysis website
<i>Inflation</i>	Bureau of Economic Analysis, National Income and Product Accounts, Table 3.10.4, line 47.
<i>State Net Property Tax Base</i>	Historic values (1980-2013) obtained from Georgia Department of Revenue Annual Reports. 2014 value calculated from consolidation sheets (2014 data were not available for Wayne County, so 2013 values were used). 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.
<i>Population</i>	U.S. Census Bureaus; population as of July 1.
<i>Property Tax Revenue</i>	U.S. Census Bureau, State and Local Government Finances. Year is the fiscal year.
<i>Property Tax Levy</i>	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-I. Property Tax Base

YEAR	PROPERTY TAX BASE (1000s)	REAL PROPERTY TAX BASE (1000s)(1)	PROPERTY TAX BASE PER \$1000 OF INCOME	PROPERTY TAX BASE PER CAPITA	REAL PROPERTY TAX BASE PER CAPITA(1)
1990	104,270,086	227,134,776	\$902	16,011	34,876
1991	111,543,823	233,699,015	\$921	16,766	35,127
1992	111,906,678	224,638,765	\$852	16,415	32,952
1993	119,497,207	233,632,187	\$857	17,124	33,480
1994	129,156,870	245,866,778	\$859	18,046	34,353
1995	136,273,000	252,789,006	\$840	18,595	34,494
1996	147,340,350	266,766,273	\$841	19,643	35,564
1997	157,172,367	278,031,289	\$842	20,452	36,178
1998	171,752,626	297,380,088	\$839	21,842	37,818
1999	186,945,231	310,026,244	\$857	23,235	38,532
2000	201,251,229	317,155,903	\$853	24,461	38,549
2001	220,229,785	334,430,372	\$888	26,290	39,922
2002	237,870,637	353,617,274	\$936	27,958	41,562
2003	256,965,131	367,407,018	\$978	29,801	42,609
2004	272,207,115	369,755,628	\$985	31,041	42,165
2005	291,219,580	375,998,860	\$989	32,626	42,124
2006	318,095,398	392,144,565	\$1,009	34,742	42,830
2007	332,700,314	391,523,331	\$999	35,583	41,874
2008	351,285,061	392,775,532	\$1,030	36,959	41,324
2009	349,904,822	394,244,761	\$1,057	36,369	40,978
2010	328,357,808	358,127,611	\$980	33,801	36,865
2011	303,392,884	320,671,317	\$845	30,917	32,678
2012	291,902,775	303,468,134	\$790	29,429	30,595
2013	290,504,147	296,002,706	\$773	29,066	29,616
2014	298,747,752	298,747,752	\$759	29,587	29,587

(1) Constant 2014 Dollars

Appendix Table A-2. Growth of Property Tax Base

YEAR	PROPERTY TAX BASE (1000s)	REAL PROPERTY TAX BASE (1000s)(1)	PROPERTY TAX BASE PER \$1000 OF INCOME	PROPERTY TAX BASE PER CAPITA	REAL PROPERTY TAX BASE PER CAPITA(1)
1991	6.98%	2.89%	2.05%	4.72%	0.72%
1992	0.33%	-3.88%	-7.46%	-2.09%	-6.19%
1993	6.78%	4.00%	0.54%	4.32%	1.60%
1994	8.08%	5.24%	0.29%	5.38%	2.61%
1995	5.51%	2.82%	-2.24%	3.04%	0.41%
1996	8.12%	5.53%	0.06%	5.63%	3.10%
1997	6.67%	4.22%	0.17%	4.12%	1.73%
1998	9.28%	6.96%	-0.36%	6.80%	4.53%
1999	8.85%	4.25%	2.12%	6.38%	1.89%
2000	7.65%	2.30%	-0.50%	5.28%	0.04%
2001	9.43%	5.45%	4.20%	7.47%	3.56%
2002	8.01%	5.74%	5.37%	6.34%	4.11%
2003	8.03%	3.90%	4.48%	6.59%	2.52%
2004	5.93%	0.64%	0.68%	4.16%	-1.04%
2005	6.98%	1.69%	0.42%	5.11%	-0.10%
2006	9.23%	4.29%	2.08%	6.49%	1.68%
2007	4.59%	-0.16%	-0.99%	2.42%	-2.23%
2008	5.59%	0.32%	3.03%	3.87%	-1.31%
2009	-0.39%	0.37%	2.70%	-1.59%	-0.84%
2010	-6.16%	-9.16%	-7.31%	-7.06%	-10.04%
2011	-7.60%	-10.46%	-13.79%	-8.53%	-11.36%
2012	-3.79%	-5.36%	-6.51%	-4.81%	-6.37%
2013	-0.48%	-2.46%	-2.13%	-1.23%	-3.20%
2014	2.84%	0.93%	-1.82%	1.79%	-0.10%

(1) Constant 2014 Dollars

Appendix Table A-3. Property Tax Revenue

YEAR	PROPERTY TAX PER CAPITA			REAL PROPERTY TAX PER CAPITA			PROPERTY TAX PER \$100 OF INCOME		
	GEORGIA	U.S.	GA AS % OF U.S.	GEORGIA	U.S.	GA AS % OF U.S.	GEORGIA	U.S.	GA AS % OF U.S.
1980	198	301	65.7%	198	301	65.7%	2.32	2.97	78.0%
1981	217	327	66.3%	198	298	66.3%	2.27	2.90	78.3%
1982	246	354	69.6%	211	304	69.6%	2.42	2.96	81.7%
1983	266	382	69.8%	218	312	69.8%	2.42	3.02	80.2%
1984	286	409	69.8%	222	318	69.8%	2.33	2.95	79.0%
1985	295	436	67.7%	219	324	67.7%	2.25	2.96	75.8%
1986	330	465	71.0%	238	336	71.0%	2.35	3.01	78.1%
1987	348	500	69.6%	239	344	69.6%	2.35	3.08	76.3%
1988	398	541	73.7%	265	360	73.7%	2.51	3.10	80.8%
1989	445	577	77.1%	281	364	77.1%	2.64	3.10	85.3%
1990	491	623	78.8%	293	373	78.8%	2.77	3.18	87.0%
1991	504	664	75.9%	290	382	75.9%	2.77	3.32	83.3%
1992	548	703	77.9%	302	387	77.9%	2.84	3.34	85.2%
1993	577	730	79.0%	309	392	79.0%	2.89	3.36	85.8%
1994	615	749	82.1%	321	391	82.1%	2.93	3.32	88.2%
1995	613	764	80.2%	312	389	80.2%	2.77	3.24	85.4%
1996	639	777	82.2%	317	386	82.2%	2.73	3.14	87.0%
1997	644	803	80.2%	312	390	80.2%	2.65	3.09	85.7%
1998	636	834	76.2%	302	396	76.2%	2.44	3.03	80.5%
1999	674	859	78.5%	307	391	78.5%	2.49	3.00	82.8%
2000	721	883	81.6%	312	382	81.6%	2.51	2.89	87.1%
2001	750	925	81.1%	313	385	81.1%	2.54	2.93	86.4%
2002	780	970	80.4%	318	396	80.4%	2.61	3.05	85.7%
2003	833	1,023	81.5%	327	401	81.5%	2.73	3.13	87.4%
2004	895	1,087	82.3%	333	405	82.3%	2.84	3.17	89.6%
2005	920	1,136	81.0%	326	402	81.0%	2.79	3.16	88.2%
2006	977	1,204	81.2%	330	407	81.2%	2.84	3.16	90.0%
2007	1,018	1,291	78.9%	329	417	78.9%	2.86	3.24	88.2%
2008	1,075	1,347	79.8%	330	413	79.8%	3.00	3.28	91.4%
2009	1,099	1,417	77.5%	340	438	77.5%	3.19	3.60	88.7%
2010	1,087	1,435	75.8%	325	429	75.8%	3.15	3.56	88.5%
2011	1,070	1,430	74.9%	310	415	74.9%	2.93	3.37	86.9%
2012	1,045	1,423	73.4%	298	406	73.4%	2.80	3.22	87.2%
2013	1,011	1,439	70.2%	282	402	70.2%	2.69	3.24	83.0%

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%	9.4%	-0.3%	-1.9%	9.4%	8.4%	-2.3%
1982	15.2%	13.5%	7.1%	6.4%	9.3%	8.2%	2.0%
1983	9.8%	8.3%	3.0%	0.1%	9.0%	8.0%	1.9%
1984	9.2%	7.2%	1.9%	-3.6%	8.1%	7.1%	-2.2%
1985	5.7%	3.4%	-1.2%	-3.6%	7.6%	6.6%	0.4%
1986	14.1%	11.8%	8.7%	4.6%	7.7%	6.7%	1.6%
1987	7.6%	5.4%	0.4%	-0.1%	8.5%	7.5%	2.2%
1988	16.5%	14.5%	10.6%	6.8%	9.1%	8.1%	0.9%
1989	13.4%	11.8%	6.0%	5.2%	7.8%	6.8%	-0.3%
1990	12.0%	10.3%	4.5%	4.9%	9.2%	8.0%	2.8%
1991	4.9%	2.7%	-1.3%	0.0%	8.0%	6.5%	4.4%
1992	11.3%	8.7%	4.1%	2.7%	7.3%	5.9%	0.5%
1993	7.8%	5.3%	2.6%	1.5%	5.2%	3.8%	0.8%
1994	9.4%	6.7%	3.9%	1.5%	3.9%	2.6%	-1.2%
1995	1.9%	-0.4%	-3.0%	-5.5%	3.2%	2.0%	-2.5%
1996	6.7%	4.3%	1.8%	-1.2%	2.9%	1.8%	-3.0%
1997	3.2%	0.7%	-1.6%	-3.1%	4.5%	3.2%	-1.6%
1998	1.1%	-1.2%	-3.3%	-7.8%	5.2%	4.0%	-1.9%
1999	8.4%	6.0%	1.5%	1.7%	4.1%	2.9%	-1.1%
2000	9.4%	7.0%	1.7%	1.1%	4.0%	2.8%	-3.8%
2001	6.0%	4.1%	0.3%	0.9%	5.8%	4.8%	1.7%
2003	5.6%	4.0%	1.8%	3.0%	5.9%	4.9%	4.0%
2004	8.2%	6.8%	2.7%	4.7%	6.3%	5.4%	2.6%
2005	9.2%	7.4%	2.0%	3.8%	7.3%	6.3%	1.2%
2006	4.7%	2.9%	-2.2%	-1.7%	5.5%	4.5%	-0.1%

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
2007	8.9%	6.2%	1.4%	1.8%	7.0%	6.0%	-0.3%
2008	6.4%	4.2%	-0.5%	0.8%	8.3%	7.3%	2.8%
2009	7.3%	5.6%	0.3%	4.7%	5.3%	4.3%	1.1%
2010	3.4%	2.2%	3.0%	6.6%	6.2%	5.2%	9.8%
2011	-0.1%	-1.0%	-4.2%	-1.3%	2.1%	1.2%	-1.0%
2012	-0.6%	-1.6%	-4.6%	-7.2%	0.4%	-0.4%	-5.5%
2013	-1.3%	-2.4%	-4.0%	-4.1%	0.3%	-0.5%	-4.5%
2014	-2.5%	-3.3%	-5.2%	-4.2%	1.9%	1.1%	0.7%

Table A-5. State Gross Tax Digest by County

COUNTY	GROSS DIGEST PER CAPITA, 2007	GROSS DIGEST PER CAPITA, 2014	CHANGE IN GROSS DIGEST PER CAPITA	PERCENT CHANGE IN GROSS DIGEST PER CAPITA	PERCENT RESIDENTIAL, 2014
Appling	\$36,460	\$43,759	\$7,299	20.02%	17.7%
Atkinson	\$17,649	\$20,303	\$2,654	15.04%	23.3%
Bacon	\$20,304	\$25,366	\$5,062	24.93%	29.6%
Baker	\$34,358	\$51,818	\$17,460	50.82%	16.6%
Baldwin	\$25,086	\$24,870	-\$216	-0.86%	52.8%
Banks	\$41,461	\$37,986	-\$3,475	-8.38%	36.1%
Barrow	\$34,031	\$24,087	-\$9,944	-29.22%	57.3%
Bartow	\$35,799	\$32,812	-\$2,987	-8.34%	40.2%
Ben Hill	\$23,685	\$24,308	\$623	2.63%	39.2%
Berrien	\$24,582	\$23,503	-\$1,079	-4.39%	34.0%
Bibb	\$26,468	\$29,030	\$2,562	9.68%	46.9%
Bleckley	\$19,228	\$23,462	\$4,234	22.02%	43.8%
Brantley	\$22,800	\$19,804	-\$2,996	-13.14%	43.8%
Brooks	\$25,285	\$39,252	\$13,967	55.24%	25.9%
Bryan	\$40,433	\$39,118	-\$1,315	-3.25%	71.7%
Bulloch	\$28,179	\$26,730	-\$1,449	-5.14%	41.1%
Burke	\$78,454	\$119,527	\$41,073	52.35%	8.7%
Butts	\$32,845	\$28,735	-\$4,110	-12.51%	47.7%
Calhoun	\$27,150	\$26,114	-\$1,036	-3.81%	18.2%
Camden	\$35,295	\$28,655	-\$6,640	-18.81%	63.3%
Candler	\$25,672	\$26,064	\$392	1.53%	29.3%
Carroll	\$26,466	\$24,737	-\$1,729	-6.53%	51.2%
Catoosa	\$27,435	\$26,520	-\$915	-3.34%	59.5%
Charlton	\$34,107	\$24,619	-\$9,488	-27.82%	29.7%
Chatham	\$54,376	\$49,510	-\$4,866	-8.95%	48.4%
Chattahoochee	\$7,205	\$5,802	-\$1,403	-19.47%	32.8%
Chattooga	\$23,236	\$20,936	-\$2,300	-9.90%	38.0%
Cherokee	\$43,172	\$35,097	-\$8,075	-18.70%	59.6%
Clarke	\$32,339	\$30,794	-\$1,545	-4.78%	49.0%
Clay	\$31,407	\$40,929	\$9,522	30.32%	43.3%
Clayton	\$33,687	\$25,596	-\$8,091	-24.02%	32.1%
Clinch	\$38,327	\$45,146	\$6,819	17.79%	16.4%
Cobb	\$47,076	\$40,936	-\$6,140	-13.04%	56.2%
Coffee	\$25,169	\$23,656	-\$1,513	-6.01%	34.5%
Colquitt	\$18,297	\$23,800	\$5,503	30.07%	38.3%
Columbia	\$37,228	\$35,026	-\$2,202	-5.92%	67.3%
Cook	\$26,437	\$27,268	\$831	3.14%	34.3%

COUNTY	GROSS DIGEST PER CAPITA, 2007	GROSS DIGEST PER CAPITA, 2014	CHANGE IN GROSS DIGEST PER CAPITA	PERCENT CHANGE IN GROSS DIGEST PER CAPITA	PERCENT RESIDENTIAL, 2014
Coweta	\$36,401	\$34,536	-\$1,865	-5.12%	56.5%
Crawford	\$25,348	\$26,250	\$902	3.56%	46.6%
Crisp	\$27,669	\$29,509	\$1,840	6.65%	40.1%
Dade	\$30,214	\$31,139	\$925	3.06%	53.6%
Dawson	\$65,745	\$56,523	-\$9,222	-14.03%	59.9%
Decatur	\$30,127	\$38,004	\$7,877	26.15%	32.6%
Dekalb	\$35,822	\$31,220	-\$4,602	-12.85%	57.2%
Dodge	\$22,628	\$21,408	-\$1,220	-5.39%	36.1%
Dooly	\$25,798	\$28,642	\$2,844	11.02%	20.5%
Dougherty	\$25,291	\$24,288	-\$1,003	-3.97%	46.2%
Douglas	\$37,367	\$27,750	-\$9,617	-25.74%	53.7%
Early	\$43,942	\$50,844	\$6,902	15.71%	20.0%
Echols	\$27,953	\$29,648	\$1,695	6.06%	16.8%
Effingham	\$34,175	\$31,230	-\$2,945	-8.62%	55.8%
Elbert	\$29,237	\$30,631	\$1,394	4.77%	39.0%
Emanuel	\$22,523	\$24,826	\$2,303	10.22%	31.9%
Evans	\$21,150	\$24,102	\$2,952	13.96%	39.9%
Fannin	\$52,452	\$63,031	\$10,579	20.17%	72.9%
Fayette	\$51,882	\$42,704	-\$9,178	-17.69%	66.6%
Floyd	\$32,779	\$32,296	-\$483	-1.47%	42.9%
Forsyth	\$59,573	\$47,194	-\$12,379	-20.78%	70.3%
Franklin	\$42,020	\$32,416	-\$9,604	-22.85%	33.5%
Fulton	\$54,895	\$53,405	-\$1,490	-2.71%	49.3%
Gilmer	\$50,196	\$43,449	-\$6,747	-13.44%	61.9%
Glascocock	\$37,143	\$32,983	-\$4,160	-11.20%	23.3%
Glynn	\$77,845	\$60,245	-\$17,600	-22.61%	66.1%
Gordon	\$34,655	\$33,960	-\$695	-2.01%	34.8%
Grady	\$29,946	\$26,059	-\$3,887	-12.98%	37.4%
Greene	\$110,693	\$93,804	-\$16,889	-15.26%	71.4%
Gwinnett	\$43,206	\$34,174	-\$9,032	-20.90%	55.5%
Habersham	\$33,652	\$30,058	-\$3,594	-10.68%	55.4%
Hall	\$40,120	\$36,630	-\$3,490	-8.70%	55.4%
Hancock	\$35,173	\$52,953	\$17,780	50.55%	39.8%
Haralson	\$27,160	\$27,719	\$559	2.06%	43.6%
Harris	\$39,342	\$43,477	\$4,135	10.51%	57.1%
Hart	\$45,350	\$40,220	-\$5,130	-11.31%	57.0%
Heard	\$38,662	\$42,113	\$3,451	8.93%	20.8%
Henry	\$40,266	\$30,514	-\$9,752	-24.22%	53.1%
Houston	\$28,138	\$26,650	-\$1,488	-5.29%	59.4%

COUNTY	GROSS DIGEST PER CAPITA, 2007	GROSS DIGEST PER CAPITA, 2014	CHANGE IN GROSS DIGEST PER CAPITA	PERCENT CHANGE IN GROSS DIGEST PER CAPITA	PERCENT RESIDENTIAL, 2014
Irwin	\$28,914	\$33,813	\$4,899	16.94%	25.5%
Jackson	\$43,627	\$39,734	-\$3,893	-8.92%	38.6%
Jasper	\$48,133	\$33,396	-\$14,737	-30.62%	40.7%
Jeff Davis	\$21,538	\$21,318	-\$220	-1.02%	33.1%
Jefferson	\$33,629	\$31,913	-\$1,716	-5.10%	25.4%
Jenkins	\$28,943	\$28,782	-\$161	-0.56%	21.8%
Johnson	\$23,475	\$19,364	-\$4,111	-17.51%	28.7%
Jones	\$31,428	\$28,642	-\$2,786	-8.86%	53.7%
Lamar	\$30,345	\$31,197	\$852	2.81%	43.0%
Lanier	\$23,646	\$20,428	-\$3,218	-13.61%	46.5%
Laurens	\$28,738	\$27,571	-\$1,167	-4.06%	37.8%
Lee	\$26,576	\$34,601	\$8,025	30.20%	55.6%
Liberty	\$19,966	\$21,796	\$1,830	9.16%	54.7%
Lincoln	\$41,425	\$39,851	-\$1,574	-3.80%	57.1%
Long	\$21,354	\$19,017	-\$2,337	-10.94%	55.2%
Lowndes	\$28,268	\$28,365	\$97	0.34%	46.8%
Lumpkin	\$55,257	\$37,403	-\$17,854	-32.31%	48.7%
Macon	\$31,456	\$19,743	-\$11,713	-37.24%	18.6%
Madison	\$28,936	\$50,984	\$22,048	76.19%	33.5%
Marion	\$37,984	\$19,866	-\$18,118	-47.70%	29.2%
Mcduffie	\$28,364	\$24,035	-\$4,329	-15.26%	42.6%
Mcintosh	\$43,495	\$60,160	\$16,665	38.31%	68.0%
Meriwether	\$28,012	\$35,894	\$7,882	28.14%	31.0%
Miller	\$28,775	\$36,792	\$8,017	27.86%	26.2%
Mitchell	\$25,820	\$31,377	\$5,557	21.52%	26.3%
Monroe	\$50,900	\$57,826	\$6,926	13.61%	34.1%
Montgomery	\$27,564	\$23,814	-\$3,750	-13.60%	35.1%
Morgan	\$76,279	\$51,081	-\$25,198	-33.03%	42.8%
Murray	\$26,127	\$24,957	-\$1,170	-4.48%	41.0%
Muscogee	\$25,650	\$27,692	\$2,042	7.96%	49.5%
Newton	\$33,479	\$22,275	-\$11,204	-33.47%	55.8%
Oconee	\$58,616	\$48,433	-\$10,183	-17.37%	59.3%
Oglethorpe	\$37,176	\$29,784	-\$7,392	-19.88%	42.2%
Paulding	\$33,985	\$22,944	-\$11,041	-32.49%	70.3%
Peach	\$23,913	\$26,665	\$2,752	11.51%	53.2%
Pickens	\$46,634	\$48,834	\$2,200	4.72%	61.1%
Pierce	\$24,161	\$27,983	\$3,822	15.82%	42.3%
Pike	\$33,179	\$30,332	-\$2,847	-8.58%	55.6%
Polk	\$25,157	\$25,976	\$819	3.25%	44.5%

COUNTY	GROSS DIGEST PER CAPITA, 2007	GROSS DIGEST PER CAPITA, 2014	CHANGE IN GROSS DIGEST PER CAPITA	PERCENT CHANGE IN GROSS DIGEST PER CAPITA	PERCENT RESIDENTIAL, 2014
Pulaski	\$26,762	\$23,216	-\$3,546	-13.25%	43.3%
Putnam	\$81,537	\$74,234	-\$7,303	-8.96%	64.3%
Quitman	\$33,466	\$41,964	\$8,498	25.39%	39.4%
Rabun	\$99,772	\$100,439	\$667	0.67%	57.6%
Randolph	\$31,082	\$33,985	\$2,903	9.34%	17.9%
Richmond	\$24,640	\$26,532	\$1,892	7.68%	46.6%
Rockdale	\$38,538	\$26,195	-\$12,343	-32.03%	52.9%
Schley	\$22,688	\$29,165	\$6,477	28.55%	28.8%
Screven	\$30,316	\$34,529	\$4,213	13.90%	28.7%
Seminole	\$29,360	\$42,973	\$13,613	46.37%	32.9%
Spalding	\$26,493	\$24,543	-\$1,950	-7.36%	44.8%
Stephens	\$31,680	\$28,881	-\$2,799	-8.84%	55.7%
Stewart	\$31,688	\$30,116	-\$1,572	-4.96%	14.8%
Sumter	\$24,621	\$26,908	\$2,287	9.29%	40.3%
Talbot	\$42,387	\$42,676	\$289	0.68%	16.3%
Taliaferro	\$45,894	\$55,704	\$9,810	21.37%	14.2%
Tattnall	\$15,666	\$19,333	\$3,667	23.41%	37.4%
Taylor	\$24,199	\$35,646	\$11,447	47.30%	20.9%
Telfair	\$22,666	\$19,189	-\$3,477	-15.34%	23.2%
Terrell	\$29,351	\$35,234	\$5,883	20.04%	31.0%
Thomas	\$27,419	\$39,049	\$11,630	42.42%	37.2%
Tift	\$27,706	\$31,298	\$3,592	12.97%	36.5%
Toombs	\$23,026	\$28,044	\$5,018	21.79%	35.0%
Towns	\$88,947	\$69,805	-\$19,142	-21.52%	79.2%
Treutlen	\$20,787	\$20,351	-\$436	-2.10%	33.0%
Troup	\$31,885	\$33,129	\$1,244	3.90%	37.7%
Turner	\$24,313	\$34,405	\$10,092	41.51%	22.7%
Twiggs	\$21,688	\$39,556	\$17,868	82.38%	23.5%
Union	\$67,255	\$61,372	-\$5,883	-8.75%	70.2%
Upson	\$26,031	\$27,092	\$1,061	4.08%	36.0%
Walker	\$23,164	\$21,919	-\$1,245	-5.38%	62.2%
Walton	\$37,778	\$28,038	-\$9,740	-25.78%	58.6%
Ware	\$20,388	\$22,519	\$2,131	10.45%	41.4%
Warren	\$33,385	\$39,842	\$6,457	19.34%	16.4%
Washington	\$39,966	\$38,470	-\$1,496	-3.74%	24.5%
Wayne (2013)	\$21,443	\$33,075	\$11,632	54.25%	33.3%
Webster	\$50,321	\$43,315	-\$7,006	-13.92%	15.5%
Wheeler	\$22,402	\$21,112	-\$1,290	-5.76%	15.9%
White	\$46,755	\$34,694	-\$12,061	-25.80%	55.6%

COUNTY	GROSS DIGEST PER CAPITA, 2007	GROSS DIGEST PER CAPITA, 2014	CHANGE IN GROSS DIGEST PER CAPITA	PERCENT CHANGE IN GROSS DIGEST PER CAPITA	PERCENT RESIDENTIAL, 2014
Whitfield	\$37,214	\$33,381	-\$3,833	-10.30%	35.1%
Wilcox	\$18,887	\$19,105	\$218	1.15%	26.3%
Wilkes	\$35,534	\$44,060	\$8,526	23.99%	25.8%
Wilkinson	\$37,809	\$45,449	\$7,640	20.21%	17.6%
Worth	\$24,573	\$35,463	\$10,890	44.32%	30.6%

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About the Fiscal Research Center

Established in 1995, the Fiscal Research Center (FRC) provides nonpartisan research, technical assistance and education in the evaluation and design of state tax and economic policy. FRC's responsibilities include developing estimates for tax-related fiscal notes, writing the Georgia State Tax Expenditure Budget, supporting the state's economist, and conducting policy and academic research on a variety of topics associated with state tax policy issues.

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