

To: Chairman Jay Powell, Ways and Means Committee

SUBJECT: County Analysis of 2015 TAVT

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This memo provides the results of a county analysis of the Georgia Title Ad Valorem Tax (TAVT) for 2015. Specifically, the analysis indicates for each county, how the county 2015 TAVT receipts perform compared to a specified target level of revenues. In addition, this memo provides information on the decline in motor vehicle ad valorem taxes at the county level between 2012 and 2015.

The results of the analysis are sensitive to the definition of the target collection amount. The TAVT law does not define an individual county target, so two alternative targets are constructed for this analysis and results for each are presented in this memo. Target #1 for each county is constructed as the county's share of the 2015 TAVT Local Government Target Collection Amount of \$1,060,000,000. This total amount is distributed across the counties based on their share of the total revenue collections from sales tax from motor vehicles plus motor vehicle ad valorem tax for 2012¹. For instance, in 2012 total sales tax from motor vehicle and motor vehicle ad valorem for Appling County was 0.20 percent of the total across all counties. Thus, in 2015 their TAVT target value for Target #1 was $0.20\% * \$1,060,000,000$ or \$2,111,984. Following this same procedure for each county, we generate a target revenue goal for each county for 2015. The targets established using this methodology are referred to in this memo as Target #1. Target #2 for each county is equal to the sum of their 2012 sales tax from motor vehicles and their 2012 ad valorem receipts from motor vehicles. The sum of Target #1 across all counties is, by construction, equal to the 2015 local government collection target of \$1,060,000,000. The total across all counties of Target #2 is \$1,154,766,926. Target #1 is the logical construction for the target, because of its reference to the TAVT collection target. Target #2 is more arbitrary and is included in this report at the request of the Association of County Commissioners.

¹ Motor vehicle sales tax receipts have been adjusted to exclude sales tax receipts generated from the sale of parts and equipment at vehicle dealerships.

Target #1 Analysis Results

Based on this analysis, 119 counties had 2015 TAVT revenues that exceeded the target amount and 36 counties had revenues below their target amount. The aggregate amount by which the counties exceeded the target is equal to \$87.1 million, while the aggregate amount for those below the target was \$17.5 million. On average, counties were 8.8 percent above their target goal. But counties ranged in their performance against the target. Table 1.1 provides a distribution of the results as measured against Target #1. For instance, 8 counties had TAVT revenues which were 10 percent or more below their target amount and 67 counties that exceeded their target amount by 10 percent or more. 14 counties had TAVT revenues which were between 1 percent below and 1 percent above the target amount.

Table 1.1 Summary Using Target #1

	# of Counties	Amount of Difference	% of All Counties
Less than or equal to -10%	8	-\$3,402,567	5.0%
Greater than -10% and less than or equal to -5%	12	-\$13,087,172	7.5%
Greater than -5% and less than -1%	14	-\$1,009,490	8.8%
Less than or equal to -1% and less than or equal to 1.0%	14	\$2,003,659	8.8%
Greater than 1% and less than 5%	18	\$2,462,845	11.3%
Greater or equal to 5% and less than 10%	26	\$7,568,548	16.4%
Greater than or equal to 10%	67	\$75,058,614	42.1%

Because total local government TAVT collections in 2015 exceeded their local target amount of \$1,060,000,000, by law the local government share was adjusted down to 40.55 percent for 2016. In Table 1.2 we present the results of the target analysis using the 2016 share applied to the 2015 data. This data represents the 2015 TAVT revenues that would have occurred if the rate had been 40.55 percent in 2015. Under those conditions, revenues in 84 counties would have exceeded the target and revenues in 73 would have fallen below the target. The aggregate total for those exceeding the target would have equaled \$43.5 million and the aggregate total for those falling below the target would have equaled \$48.2 million. On average, counties would have been 1.9 percent above target. The distribution of the simulated revenues against the target are shown in Table 1.2. In general, adjusting the rate to 40.55 percent had the effect of flattening out the distribution as seen in Figure 1. Using the actual 2015 share, there are a greater number of counties with revenues exceeding 10 percent of their target but when the adjusted share of 40.55 percent is used to simulate the 2015 revenues, the distribution of counties becomes more evenly distributed.

Table 1.2 Summary Using Target #1 and 2016 Adjusted Share

	# of Counties	Amount of Difference	% of All Counties
Less than or equal to -10%	23	-\$30,398,546	14.5%
Greater than -10% and less than or equal to -5%	26	-\$14,447,466	16.4%
Greater than -5% and less than -1%	17	-\$2,986,850	10.7%
Less than or equal to -1% and less than or equal to 1.0%	18	\$129,211	11.3%
Greater than 1% and less than 5%	20	\$1,383,590	12.6%
Greater or equal to 5% and less than 10%	20	\$19,995,324	12.6%
Greater than or equal to 10%	35	\$21,608,091	22.0%

Figure 1. Distribution of Difference from Target Amount using Actual and Adjusted Share, Target #1

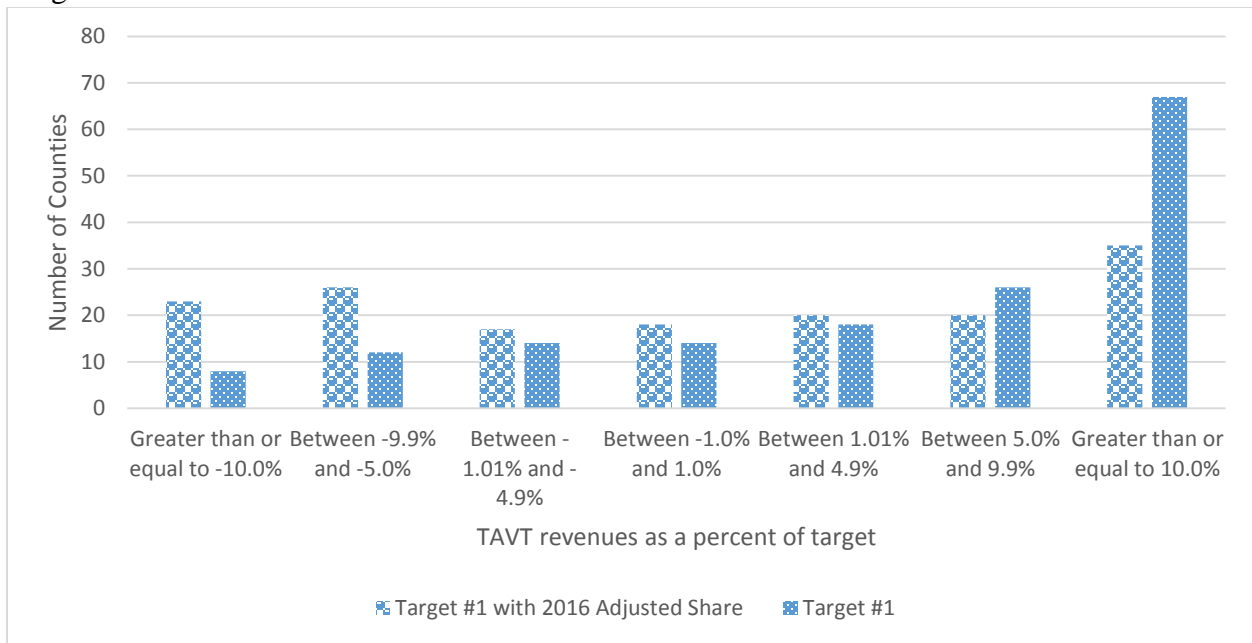


Table 1.3 provides a list of results of the analysis in alphabetical order by county name. Column 2 provides the 2015 total of TAVT and the remaining motor vehicle ad valorem for each county. Column 3 provides the target value for each county. Column 4 provides the difference between the total TAVT and ad valorem and the target amount. Column 5 provides the difference expressed as a percent of the target amount.

Table 1.3 Alphabetical order of results against Target #1 by county name

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
APPLING	2,060,562	2,111,984	-51,421	-2.0%
ATKINSON	705,274	703,146	2,128	0.0%
BACON	1,109,890	1,078,247	31,642	3.0%
BAKER	340,505	336,397	4,109	1.0%
BALDWIN	3,732,387	3,820,846	-88,460	-2.0%
BANKS	1,760,604	1,439,207	321,397	22.0%
BARROW	8,002,637	7,156,800	845,837	12.0%
BARTOW	10,952,418	9,160,131	1,792,286	20.0%
BEN HILL	1,539,034	1,587,845	-48,811	-3.0%
BERRIEN	1,661,336	1,828,567	-167,231	-9.0%
BIBB	15,945,258	17,332,586	-1,387,327	-8.0%
BLECKLEY	1,259,395	1,286,399	-27,004	-2.0%
BRANTLEY	1,622,797	1,799,865	-177,068	-10.0%
BROOKS	1,438,519	1,294,127	144,392	11.0%
BRYAN	4,561,493	3,577,400	984,094	28.0%
BULLOCH	5,968,907	5,123,702	845,205	16.0%
BURKE	2,194,803	1,850,512	344,291	19.0%
BUTTS	2,478,278	2,621,985	-143,707	-5.0%
CALHOUN	579,403	536,642	42,761	8.0%
CAMDEN	5,345,951	5,189,030	156,921	3.0%
CANDLER	1,007,469	956,963	50,506	5.0%
CARROLL	11,032,809	10,328,224	704,585	7.0%
CATOOSA	5,773,885	5,767,160	6,725	0.0%
CHARLTON	891,108	948,570	-57,462	-6.0%
CHATHAM	33,421,187	33,074,347	346,840	1.0%
CHATTAHOOCHEE	727,306	428,544	298,762	70.0%
CHATTOOGA	1,872,368	1,697,232	175,136	10.0%
CHEROKEE	30,217,829	24,610,544	5,607,285	23.0%
CLARKE	9,104,498	9,455,503	-351,006	-4.0%
CLAY	267,651	243,647	24,004	10.0%
CLAYTON	26,356,784	29,060,010	-2,703,226	-9.0%
CLINCH	679,799	631,336	48,463	8.0%
COBB	92,497,910	79,469,107	13,028,803	16.0%
COFFEE	3,716,773	3,627,962	88,811	2.0%
COLQUITT	4,066,378	4,089,394	-23,016	-1.0%
COLUMBIA	17,085,328	15,681,255	1,404,073	9.0%
COOK	1,649,593	1,447,362	202,231	14.0%
COWETA	15,368,650	13,953,434	1,415,216	10.0%
CRAWFORD	1,292,511	1,085,569	206,943	19.0%
CRISP	2,082,338	2,023,189	59,150	3.0%

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
DADE	1,448,495	1,132,947	315,549	28.0%
DAWSON	3,146,420	2,559,776	586,643	23.0%
DECATUR	2,876,692	2,738,981	137,711	5.0%
DEKALB	80,100,659	85,418,819	-5,318,160	-6.0%
DODGE	1,558,378	1,404,692	153,686	11.0%
DOOLY	1,077,040	1,223,858	-146,819	-12.0%
DOUGHERTY	8,608,749	10,088,464	-1,479,715	-15.0%
DOUGLAS	14,523,273	14,370,328	152,944	1.0%
EARLY	1,402,386	1,428,593	-26,208	-2.0%
ECHOLS	393,607	349,742	43,864	13.0%
EFFINGHAM	6,827,307	5,582,012	1,245,296	22.0%
ELBERT	1,777,459	1,616,943	160,516	10.0%
EMANUEL	2,109,023	2,162,294	-53,271	-2.0%
EVANS	1,035,253	948,556	86,698	9.0%
FANNIN	2,501,694	1,919,379	582,315	30.0%
FAYETTE	15,593,540	13,546,197	2,047,343	15.0%
FLOYD	9,268,447	9,226,302	42,144	0.0%
FORSYTH	29,785,032	24,234,319	5,550,713	23.0%
FRANKLIN	2,132,605	2,129,253	3,352	0.0%
FULTON	139,473,623	138,077,431	1,396,193	1.0%
GILMER	3,073,264	2,559,340	513,924	20.0%
GLASCOCK	264,001	246,240	17,762	7.0%
GLYNN	8,962,448	6,673,117	2,289,331	34.0%
GORDON	5,183,460	4,923,847	259,613	5.0%
GRADY	2,466,420	2,410,576	55,845	2.0%
GREENE	1,961,263	1,267,538	693,724	55.0%
GWINNETT	108,270,363	92,670,753	15,599,610	17.0%
HABERSHAM	3,928,563	3,330,866	597,697	18.0%
HALL	20,987,835	18,531,300	2,456,535	13.0%
HANCOCK	661,927	562,953	98,974	18.0%
HARALSON	3,025,359	2,770,878	254,481	9.0%
HARRIS	3,838,389	3,277,745	560,644	17.0%
HART	2,170,548	1,663,680	506,869	30.0%
HEARD	999,418	802,081	197,338	25.0%
HENRY	25,945,111	25,359,843	585,268	2.0%
HOUSTON	15,517,242	16,966,030	-1,448,789	-9.0%
IRWIN	939,355	958,342	-18,987	-2.0%
JACKSON	7,705,899	7,041,610	664,289	9.0%
JASPER	1,692,413	1,504,274	188,139	13.0%
JEFF DAVIS	1,452,354	1,393,377	58,976	4.0%
JEFFERSON	1,611,854	1,524,842	87,013	6.0%

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
JENKINS	711,903	627,925	83,979	13.0%
JOHNSON	772,979	710,151	62,828	9.0%
JONES	3,177,966	3,109,824	68,142	2.0%
LAMAR	1,658,798	1,374,048	284,750	21.0%
LANIER	785,592	771,561	14,031	2.0%
LAURENS	4,812,787	4,543,436	269,350	6.0%
LEE	3,942,436	3,901,438	40,998	1.0%
LIBERTY	6,333,735	5,823,700	510,035	9.0%
LINCOLN	888,683	795,306	93,377	12.0%
LONG	1,280,851	987,237	293,613	30.0%
LOWNDES	10,044,904	9,461,608	583,295	6.0%
LUMPKIN	2,810,396	2,519,011	291,385	12.0%
MACON	1,023,687	1,063,560	-39,873	-4.0%
MADISON	2,810,654	2,519,786	290,868	12.0%
MARION	658,991	568,286	90,705	16.0%
MCDUFFIE	2,093,958	1,774,292	319,666	18.0%
MCINTOSH	1,139,206	1,047,663	91,543	9.0%
MERIWETHER	2,209,122	2,049,598	159,523	8.0%
MILLER	751,806	933,080	-181,274	-19.0%
MITCHELL	2,307,829	2,244,658	63,171	3.0%
MONROE	3,213,988	2,730,252	483,735	18.0%
MONTGOMERY	868,336	759,786	108,550	14.0%
MORGAN	2,466,313	1,933,034	533,279	28.0%
MURRAY	2,977,722	2,580,653	397,069	15.0%
MUSCOGEE	19,418,044	20,482,330	-1,064,287	-5.0%
NEWTON	11,699,036	11,347,549	351,486	3.0%
OCONEE	4,659,936	3,751,171	908,765	24.0%
OGLETHORPE	1,414,877	1,278,565	136,313	11.0%
PAULDING	15,580,426	13,647,866	1,932,560	14.0%
PEACH	2,866,745	2,966,883	-100,138	-3.0%
PICKENS	3,592,860	3,057,322	535,538	18.0%
PIERCE	2,018,731	1,999,244	19,487	1.0%
PIKE	2,291,420	1,790,959	500,461	28.0%
POLK	3,759,223	3,401,842	357,381	11.0%
PULASKI	859,099	983,351	-124,252	-13.0%
PUTNAM	2,380,453	1,663,857	716,596	43.0%
QUITMAN	243,599	235,463	8,136	3.0%
RABUN	1,566,494	1,436,537	129,957	9.0%
RANDOLPH	660,506	830,045	-169,539	-20.0%
RICHMOND	17,783,863	17,102,440	681,422	4.0%
ROCKDALE	10,503,276	11,014,751	-511,475	-5.0%

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
SCHLEY	462,976	483,487	-20,511	-4.0%
SCREVEN	1,309,312	1,218,674	90,638	7.0%
SEMINOLE	1,045,071	1,106,811	-61,740	-6.0%
SPALDING	6,161,033	6,827,461	-666,428	-10.0%
STEPHENS	2,370,842	2,306,657	64,186	3.0%
STEWART	369,426	354,118	15,308	4.0%
SUMTER	2,731,179	2,888,424	-157,245	-5.0%
TALBOT	623,729	556,706	67,023	12.0%
TALIAFERRO	180,647	159,795	20,852	13.0%
TATTNALL	2,076,305	1,796,268	280,037	16.0%
TAYLOR	753,146	690,003	63,144	9.0%
TELFAIR	953,680	979,739	-26,059	-3.0%
TERRELL	1,064,309	1,130,832	-66,523	-6.0%
THOMAS	4,390,908	4,054,805	336,103	8.0%
TIFT	4,431,117	4,336,374	94,743	2.0%
TOOMBS	2,811,643	2,531,175	280,469	11.0%
TOWNS	1,144,364	742,185	402,178	54.0%
TREUTLEN	614,300	482,899	131,401	27.0%
TROUP	6,858,504	6,343,268	515,236	8.0%
TURNER	853,580	861,152	-7,573	-1.0%
TWIGGS	843,060	828,290	14,770	2.0%
UNION	2,424,169	1,752,844	671,325	38.0%
UPSON	2,415,771	2,042,824	372,947	18.0%
WALKER	5,117,233	4,733,164	384,070	8.0%
WALTON	11,192,197	10,601,938	590,259	6.0%
WARE	3,222,628	3,680,100	-457,472	-12.0%
WARREN	511,507	486,895	24,612	5.0%
WASHINGTON	2,030,626	1,979,789	50,837	3.0%
WAYNE	2,818,845	2,949,669	-130,824	-4.0%
WEBSTER	242,313	239,095	3,218	1.0%
WHEELER	528,452	476,486	51,967	11.0%
WHITE	2,802,173	2,389,275	412,898	17.0%
WHITFIELD	9,449,418	6,411,010	3,038,409	47.0%
WILCOX	740,016	766,934	-26,918	-4.0%
WILKES	1,051,909	888,914	162,994	18.0%
WILKINSON	1,211,623	1,195,514	16,109	1.0%
WORTH	2,076,401	1,893,470	182,931	10.0%

Target #2 Analysis Results

Using Target #2 as the benchmark in the analysis, 67 counties had 2015 TAVT revenues that exceeded the target amount and 83 counties had revenues below their target amount. The aggregate amount by which the counties exceeded the target is equal to \$38.7 million while the aggregate amount for those below the target was \$63.8 million. On average counties were - 0.11 percent below target. Table 2.1 provides a distribution of the results as measured against Target #2. For instance, 34 counties had TAVT revenues which were 10 percent or more below their target amount and 25 counties had TAVT revenues which were 10 or more above the target amount. 22 counties had TAVT revenues which were between 1 percent below and 1 percent above the target amount.

Table 2.1 Summary Using Target #2

	# of Counties	Amount of Difference	% of All Counties
Less than or equal to -10%	34	-\$39,777,325	21.4%
Greater than -10% and less than or equal to -5%	30	-\$22,421,605	18.9%
Greater than -5% and less than -1%	12	-\$1,453,046	7.5%
Less than or equal to -1% and less than or equal to 1.0%	22	\$138,727	13.8%
Greater than 1% and less than 5%	15	\$1,420,083	9.4%
Greater or equal to 5% and less than 10%	21	\$17,654,508	13.2%
Greater than or equal to 10%	25	\$19,266,170	15.7%

In Table 2.2 we present the results of the target analysis using the 2016 share measured against Target #2. This data represents the 2015 TAVT revenues that would have occurred if the rate had been 40.55 percent in 2015. Under those conditions, revenues in 36 counties would have exceeded the target and revenues in 120 would have fallen below the target. The aggregate total for those exceeding the target would have equaled \$10.3 million and the aggregate total for those falling below the target would have equaled \$109.8 million. On average, counties would have been 6.5 percent below target. The distribution of the simulated revenues against the target are shown in Table 2.2. Unlike the analysis against Target #1, applying the adjusted share to the 2015 data when measured against Target #2 has the effect of increasing the number of counties in which revenues fell below this target.

It is important to note that current law does not define a target amount for individual counties. The law does set a local government target amount of \$1,060,000,000 for 2015. Because the local government target collection amount for 2015 is less than the local government collections from motor vehicle ad valorem and motor vehicle sales tax for 2012, the analysis when considered against Target #2 appears less positive.

Table 2.2 Summary Using Target #2 and 2016 Adjusted Share

	# of Counties	Amount of Difference	% of All Counties
Less than or equal to -10%	67	-\$97,429,574	42.1%
Greater than -10% and less than or equal to -5%	35	-\$9,927,151	22.0%
Greater than -5% and less than -1%	14	-\$1,755,340	8.8%
Less than or equal to -1% and less than or equal to 1.0%	14	-\$350,006	8.8%
Greater than 1% and less than 5%	7	\$517,445	4.4%
Greater or equal to 5% and less than 10%	11	\$4,126,311	6.9%
Greater than or equal to 10%	11	\$5,334,744	6.9%

Figure 2. Distribution of Actuals and Adjusted for 2015 as a percent of Target #2

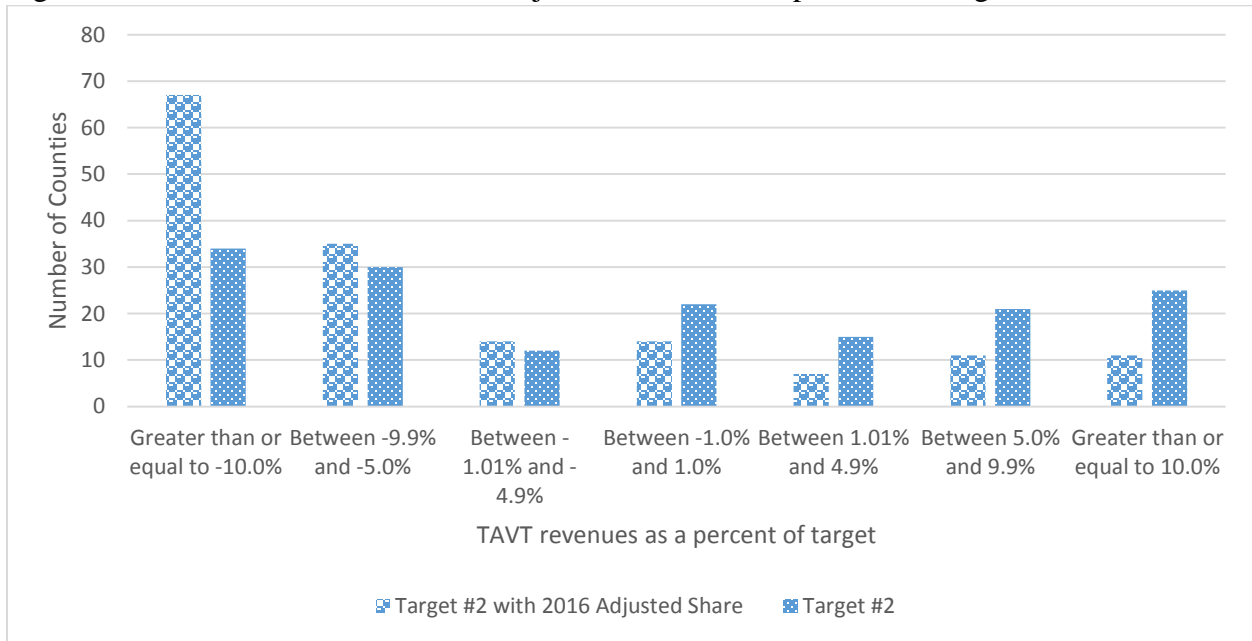


Table 2.3 provides a list of results of the analysis in alphabetical order by county name. Column 2 provides the 2015 total of TAVT and the remaining motor vehicle ad valorem for each county. Column 3 provides the target value for each county. Column 4 provides the difference between the total TAVT and ad valorem and the target amount. Column 5 provides the difference expressed as a percent of the target amount.

Table 2.3 Alphabetical order of results against Target #2 by county name

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
APPLING	2,060,562	2,300,801	-240,239	-10.0%
ATKINSON	705,274	766,009	-60,735	-8.0%
BACON	1,109,890	1,174,646	-64,756	-6.0%
BAKER	340,505	366,472	-25,966	-7.0%
BALDWIN	3,732,387	4,162,441	-430,054	-10.0%
BANKS	1,760,604	1,567,876	192,728	12.0%
BARROW	8,002,637	7,796,638	205,999	3.0%
BARTOW	10,952,418	9,979,072	973,345	10.0%
BEN HILL	1,539,034	1,729,803	-190,769	-11.0%
BERRIEN	1,661,336	1,992,046	-330,710	-17.0%
BIBB	15,945,258	18,882,167	-2,936,908	-16.0%
BLECKLEY	1,259,395	1,401,407	-142,011	-10.0%
BRANTLEY	1,622,797	1,960,778	-337,981	-17.0%
BROOKS	1,438,519	1,409,826	28,693	2.0%
BRYAN	4,561,493	3,897,229	664,264	17.0%
BULLOCH	5,968,907	5,581,775	387,131	7.0%
BURKE	2,194,803	2,015,952	178,851	9.0%
BUTTS	2,478,278	2,856,398	-378,120	-13.0%
CALHOUN	579,403	584,620	-5,216	-1.0%
CAMDEN	5,345,951	5,652,943	-306,993	-5.0%
CANDLER	1,007,469	1,042,518	-35,049	-3.0%
CARROLL	11,032,809	11,251,596	-218,787	-2.0%
CATOOSA	5,773,885	6,282,760	-508,875	-8.0%
CHARLTON	891,108	1,033,375	-142,267	-14.0%
CHATHAM	33,421,187	36,031,285	-2,610,098	-7.0%
CHATTAHOOCHEE	727,306	466,857	260,449	56.0%
CHATTOOGA	1,872,368	1,848,969	23,399	1.0%
CHEROKEE	30,217,829	26,810,794	3,407,035	13.0%
CLARKE	9,104,498	10,300,851	-1,196,354	-12.0%
CLAY	267,651	265,430	2,221	1.0%
CLAYTON	26,356,784	31,658,055	-5,301,272	-17.0%
CLINCH	679,799	687,779	-7,980	-1.0%
COBB	92,497,910	86,573,864	5,924,045	7.0%
COFFEE	3,716,773	3,952,312	-235,539	-6.0%
COLQUITT	4,066,378	4,454,997	-388,619	-9.0%
COLUMBIA	17,085,328	17,083,203	2,125	0.0%
COOK	1,649,593	1,576,760	72,833	5.0%
COWETA	15,368,650	15,200,910	167,740	1.0%
CRAWFORD	1,292,511	1,182,622	109,890	9.0%
CRISP	2,082,338	2,204,067	-121,729	-6.0%

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
DADE	1,448,495	1,234,235	214,260	17.0%
DAWSON	3,146,420	2,788,627	357,792	13.0%
DECATUR	2,876,692	2,983,853	-107,161	-4.0%
DEKALB	80,100,659	93,055,497	-12,954,838	-14.0%
DODGE	1,558,378	1,530,275	28,103	2.0%
DOOLY	1,077,040	1,333,274	-256,235	-19.0%
DOUGHERTY	8,608,749	10,990,400	-2,381,652	-22.0%
DOUGLAS	14,523,273	15,655,076	-1,131,803	-7.0%
EARLY	1,402,386	1,556,313	-153,928	-10.0%
ECHOLS	393,607	381,010	12,596	3.0%
EFFINGHAM	6,827,307	6,081,059	746,249	12.0%
ELBERT	1,777,459	1,761,502	15,957	1.0%
EMANUEL	2,109,023	2,355,609	-246,586	-10.0%
EVANS	1,035,253	1,033,359	1,894	0.0%
FANNIN	2,501,694	2,090,977	410,717	20.0%
FAYETTE	15,593,540	14,757,264	836,276	6.0%
FLOYD	9,268,447	10,051,159	-782,712	-8.0%
FORSYTH	29,785,032	26,400,934	3,384,098	13.0%
FRANKLIN	2,132,605	2,319,614	-187,009	-8.0%
FULTON	139,473,623	150,421,934	-10,948,311	-7.0%
GILMER	3,073,264	2,788,152	285,112	10.0%
GLASCOCK	264,001	268,254	-4,253	-2.0%
GLYNN	8,962,448	7,269,712	1,692,736	23.0%
GORDON	5,183,460	5,364,052	-180,592	-3.0%
GRADY	2,466,420	2,626,088	-159,668	-6.0%
GREENE	1,961,263	1,380,860	580,403	42.0%
GWINNETT	108,270,363	100,955,774	7,314,589	7.0%
HABERSHAM	3,928,563	3,628,654	299,909	8.0%
HALL	20,987,835	20,188,050	799,785	4.0%
HANCOCK	661,927	613,283	48,645	8.0%
HARALSON	3,025,359	3,018,602	6,756	0.0%
HARRIS	3,838,389	3,570,785	267,604	7.0%
HART	2,170,548	1,812,417	358,131	20.0%
HEARD	999,418	873,789	125,629	14.0%
HENRY	25,945,111	27,627,083	-1,681,972	-6.0%
HOUSTON	15,517,242	18,482,840	-2,965,599	-16.0%
IRWIN	939,355	1,044,020	-104,665	-10.0%
JACKSON	7,705,899	7,671,150	34,750	0.0%
JASPER	1,692,413	1,638,760	53,653	3.0%
JEFF DAVIS	1,452,354	1,517,949	-65,595	-4.0%
JEFFERSON	1,611,854	1,661,167	-49,312	-3.0%

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
JENKINS	711,903	684,063	27,840	4.0%
JOHNSON	772,979	773,640	-661	0.0%
JONES	3,177,966	3,387,851	-209,884	-6.0%
LAMAR	1,658,798	1,496,891	161,906	11.0%
LANIER	785,592	840,541	-54,949	-7.0%
LAURENS	4,812,787	4,949,632	-136,845	-3.0%
LEE	3,942,436	4,250,238	-307,802	-7.0%
LIBERTY	6,333,735	6,344,355	-10,620	0.0%
LINCOLN	888,683	866,408	22,275	3.0%
LONG	1,280,851	1,075,499	205,352	19.0%
LOWNDES	10,044,904	10,307,502	-262,599	-3.0%
LUMPKIN	2,810,396	2,744,217	66,179	2.0%
MACON	1,023,687	1,158,645	-134,958	-12.0%
MADISON	2,810,654	2,745,062	65,593	2.0%
MARION	658,991	619,093	39,899	6.0%
MCDUFFIE	2,093,958	1,932,919	161,039	8.0%
MCINTOSH	1,139,206	1,141,327	-2,121	0.0%
MERIWETHER	2,209,122	2,232,838	-23,716	-1.0%
MILLER	751,806	1,016,500	-264,694	-26.0%
MITCHELL	2,307,829	2,445,336	-137,508	-6.0%
MONROE	3,213,988	2,974,344	239,643	8.0%
MONTGOMERY	868,336	827,713	40,624	5.0%
MORGAN	2,466,313	2,105,853	360,460	17.0%
MURRAY	2,977,722	2,811,371	166,351	6.0%
MUSCOGEE	19,418,044	22,313,507	-2,895,463	-13.0%
NEWTON	11,699,036	12,362,052	-663,016	-5.0%
OCONEE	4,659,936	4,086,536	573,400	14.0%
OGLETHORPE	1,414,877	1,392,872	22,006	2.0%
PAULDING	15,580,426	14,868,023	712,403	5.0%
PEACH	2,866,745	3,232,130	-365,386	-11.0%
PICKENS	3,592,860	3,330,655	262,205	8.0%
PIERCE	2,018,731	2,177,981	-159,250	-7.0%
PIKE	2,291,420	1,951,076	340,344	17.0%
POLK	3,759,223	3,705,976	53,247	1.0%
PULASKI	859,099	1,071,265	-212,166	-20.0%
PUTNAM	2,380,453	1,812,610	567,843	31.0%
QUITMAN	243,599	256,514	-12,915	-5.0%
RABUN	1,566,494	1,564,967	1,527	0.0%
RANDOLPH	660,506	904,253	-243,748	-27.0%
RICHMOND	17,783,863	18,631,446	-847,583	-5.0%
ROCKDALE	10,503,276	11,999,500	-1,496,225	-12.0%

	2015 TAVT + Ad valorem	2015 Target Amt.	Difference	% of Target
SCHLEY	462,976	526,712	-63,736	-12.0%
SCREVEN	1,309,312	1,327,626	-18,315	-1.0%
SEMINOLE	1,045,071	1,205,763	-160,691	-13.0%
SPALDING	6,161,033	7,437,855	-1,276,822	-17.0%
STEPHENS	2,370,842	2,512,878	-142,036	-6.0%
STEWART	369,426	385,777	-16,351	-4.0%
SUMTER	2,731,179	3,146,657	-415,478	-13.0%
TALBOT	623,729	606,477	17,252	3.0%
TALIAFERRO	180,647	174,081	6,566	4.0%
TATTNALL	2,076,305	1,956,859	119,445	6.0%
TAYLOR	753,146	751,691	1,456	0.0%
TELFAIR	953,680	1,067,331	-113,650	-11.0%
TERRELL	1,064,309	1,231,931	-167,622	-14.0%
THOMAS	4,390,908	4,417,316	-26,408	-1.0%
TIFT	4,431,117	4,724,058	-292,941	-6.0%
TOOMBS	2,811,643	2,757,469	54,175	2.0%
TOWNS	1,144,364	808,539	335,825	42.0%
TREUTLEN	614,300	526,071	88,229	17.0%
TROUP	6,858,504	6,910,374	-51,870	-1.0%
TURNER	853,580	938,142	-84,562	-9.0%
TWIGGS	843,060	902,341	-59,281	-7.0%
UNION	2,424,169	1,909,553	514,616	27.0%
UPSON	2,415,771	2,225,458	190,313	9.0%
WALKER	5,117,233	5,156,322	-39,088	-1.0%
WALTON	11,192,197	11,549,781	-357,584	-3.0%
WARE	3,222,628	4,009,111	-786,483	-20.0%
WARREN	511,507	530,424	-18,918	-4.0%
WASHINGTON	2,030,626	2,156,788	-126,162	-6.0%
WAYNE	2,818,845	3,213,377	-394,532	-12.0%
WEBSTER	242,313	260,471	-18,158	-7.0%
WHEELER	528,452	519,085	9,367	2.0%
WHITE	2,802,173	2,602,882	199,291	8.0%
WHITFIELD	9,449,418	6,984,172	2,465,247	35.0%
WILCOX	740,016	835,500	-95,484	-11.0%
WILKES	1,051,909	968,386	83,523	9.0%
WILKINSON	1,211,623	1,302,396	-90,773	-7.0%
WORTH	2,076,401	2,062,752	13,650	1.0%

Change in Motor Vehicle Ad Valorem Receipts

Table 3 provides the change in motor vehicle ad valorem receipts by county between 2012 and 2015. Over all counties, the average decline in motor vehicle ad valorem was 48.8 percent. The maximum decline was 59.8 percent and the minimum decline was 25.2 percent.

Table 3. Percent Change in motor vehicle ad valorem receipts, 2012-2015

County	% Decline
APPLING	-55.8%
ATKINSON	-51.2%
BACON	-49.3%
BAKER	-48.4%
BALDWIN	-49.7%
BANKS	-44.4%
BARROW	-48.7%
BARTOW	-47.2%
BEN HILL	-52.5%
BERRIEN	-54.1%
BIBB	-56.7%
BLECKLEY	-49.2%
BRANTLEY	-59.8%
BROOKS	-46.1%
BRYAN	-52.0%
BULLOCH	-52.0%
BURKE	-53.7%
BUTTS	-56.1%
CALHOUN	-28.8%
CAMDEN	-50.0%
CANDLER	-52.5%
CARROLL	-52.8%
CATOOSA	-50.0%
CHARLTON	-49.5%
CHATHAM	-56.7%
CHATTAHOOCHEE	-53.4%
CHATTOOGA	-46.2%
CHEROKEE	-53.7%
CLARKE	-54.8%
CLAY	-39.5%
CLAYTON	-57.9%
CLINCH	-52.4%
COBB	-56.1%
COFFEE	-53.9%
COLQUITT	-46.6%
COLUMBIA	-52.7%

County	% Decline
COOK	-48.2%
COWETA	-54.2%
CRAWFORD	-43.0%
CRISP	-51.5%
DADE	-39.9%
DAWSON	-47.8%
DECATUR	-39.9%
DEKALB	-57.5%
DODGE	-48.2%
DOOLY	-51.8%
DOUGHERTY	-52.4%
DOUGLAS	-53.0%
EARLY	-31.3%
ECHOLS	-53.1%
EFFINGHAM	-50.7%
ELBERT	-44.9%
EMANUEL	-54.0%
EVANS	-49.9%
FANNIN	-48.2%
FAYETTE	-52.9%
FLOYD	-51.5%
FORSYTH	-52.1%
FRANKLIN	-47.7%
FULTON	-58.8%
GILMER	-48.5%
GLASCOCK	-42.6%
GLYNN	-48.0%
GORDON	-49.8%
GRADY	-43.7%
GREENE	-44.3%
GWINNETT	-54.0%
HABERSHAM	-44.0%
HALL	-48.7%
HANCOCK	-44.4%
HARALSON	-49.0%
HARRIS	-47.3%
HART	-36.7%
HEARD	-50.4%
HENRY	-53.4%
HOUSTON	-53.9%
IRWIN	-52.3%
JACKSON	-45.6%

County	% Decline
JASPER	-46.0%
JEFF DAVIS	-48.4%
JEFFERSON	-45.4%
JENKINS	-51.6%
JOHNSON	-46.1%
JONES	-50.6%
LAMAR	-43.7%
LANIER	-52.2%
LAURENS	-51.9%
LEE	-48.1%
LIBERTY	-51.4%
LINCOLN	-44.8%
LONG	-54.8%
LOWNDES	-50.7%
LUMPKIN	-42.2%
MACON	-48.6%
MADISON	-48.2%
MARION	-50.4%
MCDUFFIE	-50.7%
MCINTOSH	-51.2%
MERIWETHER	-48.3%
MILLER	-47.4%
MITCHELL	-46.9%
MONROE	-50.5%
MONTGOMERY	-50.3%
MORGAN	-43.7%
MURRAY	-47.4%
MUSCOGEE	-55.5%
NEWTON	-53.0%
OCONEE	-49.0%
OGLETHORPE	-47.8%
PAULDING	-53.5%
PEACH	-49.5%
PICKENS	-46.5%
PIERCE	-55.1%
PIKE	-45.5%
POLK	-50.9%
PULASKI	-54.1%
PUTNAM	-35.9%
QUITMAN	-25.2%
RABUN	-43.6%
RANDOLPH	-54.8%

County	% Decline
RICHMOND	-50.1%
ROCKDALE	-51.5%
SCHLEY	-52.0%
SCREVEN	-49.8%
SEMINOLE	-46.8%
SPALDING	-49.8%
STEPHENS	-46.8%
STEWART	-49.1%
SUMTER	-51.2%
TALBOT	-43.8%
TALIAFERRO	-48.8%
TATTNALL	-49.6%
TAYLOR	-42.9%
TELFAIR	-46.2%
TERRELL	-52.1%
THOMAS	-43.5%
TIFT	-50.3%
TOOMBS	-53.2%
TOWNS	-34.0%
TREUTLEN	-52.1%
TROUP	-50.9%
TURNER	-45.1%
TWIGGS	-50.5%
UNION	-46.9%
UPSON	-38.3%
WALKER	-47.2%
WALTON	-47.9%
WARE	-53.4%
WARREN	-44.9%
WASHINGTON	-40.8%
WAYNE	-57.3%
WEBSTER	-50.4%
WHEELER	-48.7%
WHITE	-44.9%
WHITFIELD	-39.6%
WILCOX	-53.4%
WILKES	-45.5%
WILKINSON	-43.4%
WORTH	-46.3%