THE GEORGIA PROPERTY TAX DATABASE: OVERVIEW

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The Georgia Property Tax Database provides unique information about state and local property tax data as it affects individuals. Until now, the only data available has been that from the Georgia Tax Digest. The digest provides aggregate data on property tax revenues, number of assessed properties, and aggregate assessed values by jurisdiction. Default millage rates also are available from 1990. However, those data provide only a partial picture of the property tax landscape in Georgia. In particular, they do not provide data on the variability in homestead exemptions across local jurisdictions, nor do they provide data on such exemptions as they vary within a jurisdiction by individual characteristics, including age, disability status, veteran status and income.

This unique data set provides these data for the state and for local jurisdictions from 1938 to 2013. In practice, it covers an even longer period, as we verified that there were no state or included local exemptions before 1938, at least back to 1913. Merged with data on millage rates, these data allow one to simulate how much property tax an individual household of a given demographic category would pay in property taxes in a given jurisdiction in a given year in a property with a specified assessed value (assuming the household takes advantage of all exemptions available).

The data come in three files:

1.   GA_Exemptions.CSV

        Data on homestead exemptions that apply statewide.

2.   Local_Exemptions.CSV

        Data on local homestead exemptions by jurisdiction, including all counties, all school districts, and select municipalities. A municipality was automatically included if it had an independent school district for at least one year after 1990, was one of the 30 most populated cities in Georgia, or was one of the top 100 most populated cities and had no local homestead exemptions[4]. A small number of additional cities also

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[4] The laws for other cities have been gathered, but they have not been coded into the data. They are available from the authors upon request.

were included. Table 1 shows the top 100 most populated cities in Georgia and indicates whether the city has ever had an exemption and whether it is coded in the database.

3.   Merged_Data.dta

Panel of jurisdictions exemption data merged with state exemptions data and post-1990 millage rates.

This document provides an overview of the overall data and data collection process. Additional detailed documentation on the layout of the data are provided in two data dictionaries:

1.   State_Data_Dictionary.pdf

2.   Local_Data_Dictionary.pdf

Overview of Georgia Property Taxes

The state of Georgia provides homestead exemptions of property taxes based on a number of criteria and also allows local jurisdictions to implement their own homestead property tax exemptions. To become binding, these local exemptions must be approved by the state legislature, signed by the governor of Georgia, and then passed by a local referendum. While local jurisdictions can propose any exemption, many of the local homestead exemptions follow the state's relatively closely. Therefore, it is important to understand both the state and local exemptions and how they interact.

The data are organized around the following conceptual framework. If there were no exemptions, the total ad valorem property tax for a household type i living in jurisdiction j would be:

$$(1) \quad T_{i,j} = \left(\tau_j^{MO} + \tau_j^B\right)\beta_j V.$$

In this expression, V is the fair market value, β is the assessment ratio (generally 0.4 in Georgia), and the total tax rate, τ, can be divided into two rates, a tax rate for bonds, τ^B, and a tax rate on maintenance and operations, τ^{MO}.

Incorporating various exemptions into Equation (1), the ad valorem tax for a household type i living in jurisdiction j is the following:

$$(2) \quad T_{i,j} = \theta_{i,j}^{MO}\tau_j^{MO}\left(\phi_{i,j}^{MO}\beta_j V - \left(\delta_{S,i,j}^{MO} + \delta_{L,i,j}^{MO}\right)\right) + \theta_{i,j}^B\tau_j^B\left(\phi_{i,j}^B\beta_j V - \left(\delta_{S,i,j}^B + \delta_{L,i,j}^B\right)\right).$$

This expression uses the following notation:

$\theta \in [0,1]$ is the amount the millage rate is prorated (0 being a full exemption),

ϕ is a proportionate adjustment to the assessment ratio,

δ_S is the dollar amount of the state exemption, which in some cases may differ by jurisdiction and individual,

δ_L is the dollar amount of an applicable local exemption.

Using these definitions, $\beta_j V$ is the assessed value, and $\phi_{i,j}^{MO}\beta_j V - \left(\delta_S^{MO} + \delta_{L,i,j}^{MO}\right)$ is the net assessed value.

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Description of Data Creation

The state of Georgia homestead exemptions were identified by examining the Official Georgia Code (OCGA), specifically, Chapter 5, Title 48, Part 1. The official code includes annotations that reference the laws for each change to homestead exemptions. For example, Figure 1 shows OCGA §48-5-47 with the annotated laws at the bottom. Using the history of law changes for each code section, we then look up the laws in the Georgia Session Laws Library.[5] We then coded the laws as documented in the data dictionaries.

The process for identifying and coding the local homestead exemptions was a little more involved, as local exemptions must go through a number of steps to become law. A local exemption has to pass the state legislature, be signed by the governor, and then pass a local referendum. We used the Georgia Session Laws Library and searched the keyword "homestead exemption" for each legislative session starting in 1913. According to our search, the first local homestead exemption did not appear on the books until 1948 in Muscogee County. We were usually able to examine the session index of laws as well, which made the search easier. We saved PDF copies of each law that affected a homestead exemption, and these are available from the authors upon request. Next, we verified that the law was not vetoed by the governor, as recorded in the session index, and verified that the referendum was held and the voters approved the law.[6] Finally, we read through each law and translated them into codes.

Several issues arose in this process. Some laws have no record of a referendum in the session logs. We have found some of these active by checking the county tax commissioner website. We also cross-referenced using the Official Code of Georgia[7], Volume 42 and 42A, which lists all local laws that have passed through the legislature.

A further complication is that the Georgia Constitution has been amended at least four times. Constitutional amendments prior to 1983 allowed local amendments to continue in force, but the 1983 amendments required local jurisdictions to pass continuances for local constitutional amendments. Fortunately, a special provision in Article VII, Section II, Paragraph IV was included in the constitution that continued local homestead exemptions automatically for counties. There is some legal question whether the constitution allowed the continuation of municipal and independent school districts, but many of the affected jurisdictions passed local continuations.[8]

There are a few limitations to the data that bear mentioning. In particular, some of the actual dollar amounts adjust annually, and many of these adjustments were not made in the database. There are some entries in the data where we could not account for the actual dollar amount and settled for using "Floating", "Varies", or "Set by Board annually" instead of the actual value. Some adjustments are indexed to the CPI or some other index; these are flagged with *oth* codes of 8, 22, 27, or 51, as noted in the data dictionaries, but are not actually adjusted.

Merged Data

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[5] The Georgia Law Session Library can be found at http://home.heinonline.org/titles/Session-Laws-Library/Georgia.

[6] The session logs often lists the results of referendums at the end.

[7] Found at https://archive.org/search.php?query=creator%3A%22State+of+Georgia%22.

[8] For discussion of this issue, see Joe Scheuer, *Local Amendments to the Constitution of Georgia: Conundrums Continued and Curiosities Curtailed*, Association County Commissioners of Georgia, 2014. This report is available at http://www.legis.ga.gov/Joint/Documents/LCABook2014V1.pdf.

The file Merged_Data merges together the state-level and local exemptions found in GA_Exemptions and Local_Exemptions respectively plus data on post-1990 local millage rate obtained from the Georgia Tax Digest. Because millage rates vary frequently, each line of data is one year, rather than a period specified by *y0* to *yend*, for a taller data set with jurisdiction-years as records. To be more specific, the data is a panel of jurisdictions from 1938-2013, with each row containing all the applicable local and state exemptions.[9] Any jurisdiction-years prior to 1990 have missing millage rates.

The organization of the file is otherwise quite close to Local_Exemptions, with the following exceptions:

- ID defines a unique identifier for each local government jurisdiction covered in the panel. The first three digits refer to the county code for the county in which the jurisdiction is located. The fourth digit denotes the type of jurisdiction: 0 if county, 1 if county school, 2 if municipality, and 3 if independent school district. The last digit uniquely identifies each jurisdiction.[10]

- Consolidated flags jurisdictions that result from consolidation of existing jurisdictions. Consolidated governments represent a new government jurisdiction, and are therefore assigned unique IDs.

- Millage rate is included as taxMlgMo and taxMlgB for maintenance & operations and bonds respectively.

- Mlg_correction is a flag indicating that the millage rate was manually corrected.

- County millage in incorporated areas, which in general are different from the county's millage rates in unincorporated areas, are attached to the records of the municipality in its county. These variables are identified as beginning with CntyInc (for county, incorporated).

- Exemptions that pertain to county taxes in incorporated areas are similarly attached to the records of the incorporated areas. These variables also begin with CntyInc, followed by the variable name as it would appear in Local_Exemptions – i.e., the variable, and then the extension for each provision of a bill.

- There are now two potential error codes, pe_1 and pe_2, as some records have two potential errors.

- The variable *AssumeLieu_* is a flag indicating whether we made the assumption that the exemption was in lieu of other exemptions because the law was not specific.

- *Acres_* indicates the maximum number of acres allowed by the exemption.

- Given the issue discussed above of some values for *delta_* and *Inc_* being indexed or otherwise frequently adjusted over time, we created special values for these variables flagging potential issues. The following table gives these special values.

Variable	Code	Description

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[9] Jurisdictions created after 1938 appear in the panel only after the applicable creation date. Similarly, jurisdictions that cease to exist during the covered period cease to appear in the panel.

[10] As discussed in the Local Exemptions Data Dictionary, the Georgia Tax Digest sometimes reports multiple assessment ratios for the same taxing jurisdiction-time pair. We were unable to verify the validity of multiple assessment ratios and therefore retain both. Jurisdiction-time pairs with multiple reported assessment ratios are flagged in the data. When this occurs, each jurisdiction-time-assessment ratio combination is assigned a unique ID.

delta_	9999	Varies
delta_	99999	Floating
delta_	999999	Set by Board annually
inc_	9999	Varies
inc_	99999	Floating
inc_	999999	Set by Board annually
inc_	9999999	% of Poverty; see incpov_
inc_	99999999	Min Income; see incmin_Lo

A note of warning about the Georgia Tax Digest is in order. The tax district name, tax district codes and millage rates from the digest are often confusing and may contain errors. There also are missing observations in the millage rate data. Many of these may be implied zeros, but we have not determined which are true zeroes and which are simply missing. The merged data contains standardized names for each jurisdiction. Georgia Tax Digest observations with suspicious tax district codes and/or millage rates have been flagged with the potential error code variables described above. Whenever possible millage rates were manually corrected in the merged data and flagged with the Mlg_correction flag described above. The appendix to this document gives an example for a jurisdiction that was manually corrected and flagged.

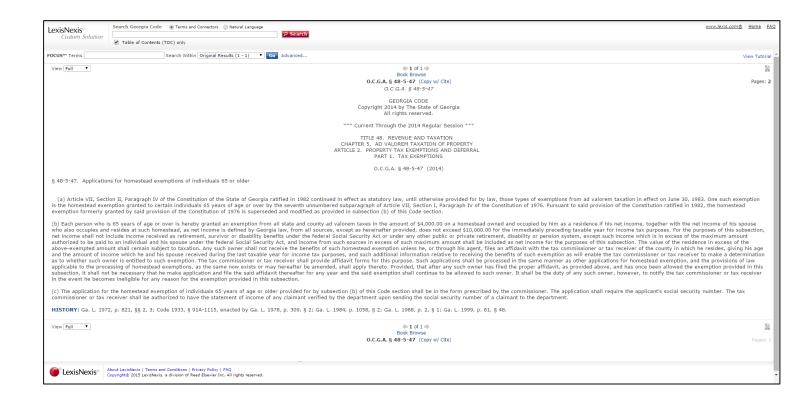# Figure 1: Screenshot of Official Georgia Code example – OCGA §48-5-47

Search Georgia Code   ● Terms and Connectors   ○ Natural Language   🔍 Search
☑ Table of Contents (TOC) only

FOCUS™ Terms [_____]   Search Within [Original Results (1 - 1) ▼] [Go]   Advanced...   View Tutorial

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O.C.G.A. § 48-5-47

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*** Current Through the 2014 Regular Session ***

TITLE 48. REVENUE AND TAXATION
CHAPTER 5. AD VALOREM TAXATION OF PROPERTY
ARTICLE 2. PROPERTY TAX EXEMPTIONS AND DEFERRAL
PART 1. TAX EXEMPTIONS

O.C.G.A. § 48-5-47 (2014)

§ 48-5-47. Applications for homestead exemptions of individuals 65 or older

   (a) Article VII, Section II, Paragraph IV of the Constitution of the State of Georgia ratified in 1982 continued in effect as statutory law, until otherwise provided for by law, those types of exemptions from ad valorem taxation in effect on June 30, 1983. One such exemption is the homestead exemption granted to certain individuals 65 years of age or over by the seventh unnumbered subparagraph of Article VII, Section I, Paragraph IV of the Constitution of 1976. Pursuant to said provision of the Constitution ratified in 1982, the homestead exemption formerly granted by said provision of the Constitution of 1976 is superseded and modified as provided in subsection (b) of this Code section.

   (b) Each person who is 65 years of age or over is hereby granted an exemption from all state and county ad valorem taxes in the amount of $4,000.00 on a homestead owned and occupied by him as a residence if his net income, together with the net income of his spouse who also occupies and resides at such homestead, as net income is defined by Georgia law, from all sources, except as hereinafter provided, does not exceed $10,000.00 for the immediately preceding taxable year for income tax purposes. For the purposes of this subsection, net income shall not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and his spouse under the federal Social Security Act, and income from such sources in excess of such maximum amount shall be included as net income for the purposes of this subsection. The value of the residence in excess of the above-exempted amount shall remain subject to taxation. Any such owner shall not receive the benefits of such homestead exemption unless he, or through his agent, files an affidavit with the tax commissioner or tax receiver of the county in which he resides, giving his age and the amount of income which he and his spouse received during the last taxable year for income tax purposes, and such additional information relative to receiving the benefits of such exemption as will enable the tax commissioner or tax receiver to make a determination as to whether such owner is entitled to such exemption. The tax commissioner or tax receiver shall provide affidavit forms for this purpose. Such applications shall be processed in the same manner as other applications for homestead exemption, and the provisions of law applicable to the processing of homestead exemptions, as the same now exists or may hereafter be amended, shall apply thereto. Provided, that after any such owner has filed the proper affidavit, as provided above, and has once been allowed the exemption provided in this subsection, it shall not be necessary that he make application and file the said affidavit thereafter for any year and the said exemption shall continue to be allowed to such owner. It shall be the duty of any such owner, however, to notify the tax commissioner or tax receiver in the event he becomes ineligible for any reason for the exemption provided in this subsection.

   (c) The application for the homestead exemption for individuals 65 years of age or older provided for by subsection (b) of this Code section shall be in the form prescribed by the commissioner. The application shall require the applicant's social security number. The tax commissioner or tax receiver shall be authorized to have the statement of income of any claimant verified by the department upon sending the social security number of a claimant to the department.

HISTORY: Ga. L. 1972, p. 821, §§ 2, 3; Code 1933, § 91A-1115, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1984, p. 1058, § 2; Ga. L. 1988, p. 2, § 1; Ga. L. 1999, p. 81, § 48.

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O.C.G.A. § 48-5-47 (Copy w/ Cite)   Pages: **2**

Table 1: Coverage Information for 100 Most Populated Georgia Cities

Rank	Name	2012 Pop.	County	Has Exemptions?	Exemption Included in Database?
1	Atlanta	443,775	Fulton, Dekalb	Yes	Yes
2	Augusta	198,413	Richmond	Yes	Yes
3	Columbus	197,872	Muscogee	Yes (Joint)	Yes
4	Macon	155,369	Bibb	Yes	Yes
5	Savannah	142,022	Chatham	Yes	Yes
6	Athens	118,999	Clarke	No	Yes
7	Sandy Springs	99,419	Fulton	Yes	Yes
8	Roswell	93,692	Fulton	Yes	Yes
9	Johns Creek	82,306	Fulton	Yes	Yes
10	Albany	77,431	Dougherty	Yes	Yes
11	Warner Robins	70,712	Houston, Peach	Yes	Yes
12	Alpharetta	61,981	Fulton	Yes	Yes
13	Marietta	58,359	Cobb	Yes	Yes
14	Valdosta	57,597	Lowndes	Yes	Yes
15	Smyrna	52,650	Cobb	Yes	Yes
16	Dunwoody	47,224	DeKalb	Yes	Yes
17	Rome	36,159	Floyd	Yes	Yes
18	East Point	35,584	Fulton	Yes	Yes
19	Milton	35,015	Fulton	Yes	Yes
20	Gainesville	34,786	Hall	Yes	Yes
21	Hinesville	33,751	Liberty	Yes	Yes
22	Peachtree City	34,662	Fayette	Yes	Yes
23	Newnan	34,174	Coweta	No	Yes
24	Dalton	33,413	Whitfield	No	Yes
25	Douglasville	31,269	Douglas	Yes	Yes
26	Kennesaw	30,990	Cobb	Yes	Yes
27	LaGrange	30,478	Troup	No	Yes
28	Statesboro	29,779	Bulloch	No	Yes
29	Lawrenceville	29,481	Gwinnett	Yes	Yes
30	Duluth	27,926	Gwinnett	Yes	Yes
31	Stockbridge	26,281	Henry	No	Yes
32	Woodstock	25,135	Cherokee	Yes	No
33	Carrollton	24,958	Carroll	Yes	Yes
34	Canton	23,791	Cherokee	Yes	No
35	Griffin	23,389	Spalding	Yes	Yes
36	McDonough	22,599	Henry	No	Yes
37	Acworth	21,215	Cobb	Yes	Yes
38	Pooler	20,598	Chatham	Yes	No
39	Union City	20,501	Fulton	Yes	No
40	Decatur	19,853	DeKalb	Yes	Yes
41	Cartersville	19,810	Bartow	Yes	Yes
42	Sugar Hill	19,681	Gwinnett	Yes	No
43	Milledgeville	19,401	Baldwin	No	Yes

Rank	Name	2012 Pop.	County	Has Exemptions?	Exemption Included in Database?
44	Snellville	19,026	Gwinnett	Yes	No
45	Forest Park	18,874	Clayton	Yes	No
46	Thomasville	18,488	Thomas	No	Yes
47	St. Marys	17,606	Camden	Yes	No
48	Tifton	16,672	Tift	Yes	No
49	Americus	16,393	Sumter	No	Yes
50	Kingsland	16,285	Camden	Yes	No
51	Suwanee	16,253	Gwinnett	Yes	No
52	Dublin	16,215	Laurens	No	Yes
53	Fayetteville	16,206	Fayette	No	Yes
54	Calhoun	15,812	Gordon	Yes	Yes
55	Chamblee	15,790	DeKalb	Yes	No
56	Brunswick	15,640	Glynn	No	Yes
57	Norcross	15,632	Gwinnett	Yes	No
58	Riverdale	15,493	Clayton	Yes	No
59	Conyers	15,408	Rockdale	Yes	No
60	Perry	14,730	Houston	Yes	No
61	College Park	14,649	Fulton, Clayton	Yes	No
62	Moultrie	14,506	Colquitt	No	Yes
63	Waycross	14,322	Ware	Yes	Yes
64	Winder	14,271	Barrow	No	Yes
65	Powder Springs	14,253	Cobb	Yes	No
66	Villa Rica	14,226	Carroll, Douglas	Yes	No
67	Fairburn	13,720	Fulton	Yes	No
68	Monroe	13,349	Walton	No	No
69	Covington	13,347	Newton	Yes	No
70	Cusseta	13,037	Chattahoochee	Yes	No
71	Buford	12,735	Gwinnett, Hall	Yes	Yes
72	Bainbridge	12,603	Decatur	No	Yes
73	Lilburn	12,266	Gwinnett	Yes	No
74	Grovetown	12,210	Columbia	No	Yes
75	Dallas	12,044	Paulding	No	Yes
76	Douglas	11,834	Coffee	Yes	No
77	Cordele	11,297	Crisp	No	Yes
78	Loganville	10,646	Walton, Gwinnett	No	Yes
79	Vidalia	10,609	Toombs, Montgomery	No	Yes
80	Richmond Hill	10,452	Bryan	Yes	No
81	Jesup	10,452	Wayne	No	Yes
82	Cairo	10,268	Grady	No	Yes
83	Cedartown	9,821	Polk	yes	No
84	Fort Valley	9,775	Peach	No	Yes
85	Holly Springs	9,721	Cherokee	Yes	No
86	Jefferson	9,667	Jackson	Yes	Yes
87	Fort Oglethorpe	9,601	Catoosa	Yes	No
88	Rincon	9,446	Effingham	Yes	No

Rank	Name	2012 Pop.	County	Has Exemptions?	Exemption Included in Database?
89	Thomaston	9,198	Upson	No	Yes
90	Fitzgerald	9,070	Ben Hill	Yes	No
91	Garden City	9,048	Chatham	Yes	No
92	Doraville	8,913	DeKalb	Yes	No
93	Toccoa	8,482	Stephens	No	Yes
94	Braselton	8,404	Jackson	No	Yes
95	Clarkston	7,875	DeKalb	Yes	No
96	Swainsboro	7,733	Emanuel	No	Yes
97	Centerville	7,599	Houston	Yes	Yes
98	Hampton	7,531	Henry	No	Yes
99	LaFayette	7,098	Walker	No	Yes
100	Auburn	7,076	Barrow	Yes	No

Appendix: Example of Errors in the Georgia Tax Digest and Database Manual Corrections

There were several inconsistencies and apparent errors with regards to Valdosta, Ga., taxing jurisdictions in the Georgia Tax Digest data. Table A1 below reports the data as obtained from the Georgia Tax Digest. Table A1 orders the data by tax district code and year.

Notice that tax district code 27 is associated with the city of Valdosta from 1990-2005 and then Downtown Valdosta/Downtown Valdosta Special Service District from 2006-2013. Similarly, tax district code 17 is associated with Valdosta City Schools from 1992-2005 and with the city of Valdosta from 2005-2013. Tax code district 37 appears in 2001 associated with the name Valdosta Independent Schools. Using the tax district names as they appear in the digest would, therefore, results in two school-year millage rates from 2001-2005.

Discontinuous jumps in the millage rate from one year to the next within tax codes also suggest errors. For example, the digest reports a 2000 M&O millage rate of 4.64 and no bond millage rate for tax district code 27 associated with tax district name Valdosta. The reported M&O rate jumps to 5 with a bond millage of 10 in 2001 for this Valdosta (27). The 2000 reported millage rate for Valdosta Independent Schools (tax district code17) is 12.54, but jumps to 4.64 in 2001. 2001 also marks the first appearance of the tax district name Valdosta Independent Schools with tax district code 37, with a reported 12.64 M&O millage rate. Clearly, there appear to be errors in the labeling of Valdosta taxing jurisdictions in the digest.

Table A2 reports our manual corrections in the merged database. These corrections are flagged for the millage rate correction as well as potential errors in the tax district code and the millage rate. The Tax Digest Names have been standardized, changed to refer to the correct taxing jurisdiction, and associated with our created unique taxing jurisdiction ID. The original tax district code has been retained. The database does not include information on special service districts; thus, there are no jurisdiction-year observations for the Downtown Valdosta Special Service District in Table A2.

Table A1: Georgia Tax Digest Data for Valdosta Taxing Jurisdictions

year	CntyName	CntyCode	TaxDistName	TaxDistCode	taxMlgMO	taxMlgBnd
1990	LOWNDES	92	VALDOSTA	27	5.5	
1991	LOWNDES	92	VALDOSTA	27	5.85	
1992	LOWNDES	92	VALDOSTA	27	6.25	
1993	LOWNDES	92	VALDOSTA	27	6.25	
1994	LOWNDES	92	VALDOSTA	27	5.65	
1995	LOWNDES	92	VALDOSTA	27	8.65	
1996	LOWNDES	92	VALDOSTA	27	5.65	
1997	LOWNDES	92	VALDOSTA	27	5.65	
1998	LOWNDES	92	VALDOSTA	27	5.65	0
1999	LOWNDES	92	VALDOSTA	27	9.65	0

Year	County	Code	District	Col	Rate	Last
2000	LOWNDES	92	VALDOSTA	27	4.64	0
2001	LOWNDES	92	VALDOSTA	27	5	10
2002	LOWNDES	92	VALDOSTA	27	16.92	0
2003	LOWNDES	92	VALDOSTA	27	15	0
2004	LOWNDES	92	VALDOSTA	27	15	0
2005	LOWNDES	92	VALDOSTA	27	15	0
2006	LOWNDES	92	DOWNTOWN VALDOSTA	27	5	10
2007	LOWNDES	92	DOWNTOWN VALDOSTA SPECIAL SERV	27	5	10
2008	LOWNDES	92	DOWNTOWN VALDOSTA SPECIAL SERV	27	5	5
2009	LOWNDES	92	DOWNTOWN VALDOSTA SPECIAL SERV	27	5	5
2010	LOWNDES	92	DOWNTOWN VALDOSTA SPECIAL SERV	27	5	5
2011	LOWNDES	92	DOWNTOWN VALDOSTA SPECIAL SERV	27	5	5
2012	LOWNDES	92	DOWNTOWN VALDOSTA SPECIAL SERV	27	5	5
2013	LOWNDES	92	DOWNTOWN VALDOSTA SPECIAL SERV	27	5	5
1992	LOWNDES	92	VALDOSTA SCHOOL	17	9.12	
1993	LOWNDES	92	VALDOSTA SCHOOL	17	9.12	
1994	LOWNDES	92	VALDOSTA SCHOOL	17	10.12	
1995	LOWNDES	92	VALDOSTA SCHOOL	17	7.9	
1996	LOWNDES	92	VALDOSTA SCHOOL	17	10.09	
1997	LOWNDES	92	VALDOSTA SCHOOL	17	10.9	
1998	LOWNDES	92	VALDOSTA SCHOOL	17	12.27	0
1999	LOWNDES	92	VALDOSTA SCHOOL	17	12.57	0
2000	LOWNDES	92	VALDOSTA SCHOOL	17	12.54	0

2001	LOWNDES	92	VALDOSTA SCHOOL	17	4.64	0
2002	LOWNDES	92	VALDOSTA SCHOOL	17	4.63	0
2003	LOWNDES	92	VALDOSTA SCHOOL	17	4.47	0
2004	LOWNDES	92	VALDOSTA SCHOOL	17	4.48	0
2005	LOWNDES	92	VALDOSTA SCHOOL	17	4.41	0
2006	LOWNDES	92	VALDOSTA	17	4.4	0
2007	LOWNDES	92	VALDOSTA	17	4.18	0
2008	LOWNDES	92	VALDOSTA	17	4.112	0
2009	LOWNDES	92	VALDOSTA	17	4.112	0
2010	LOWNDES	92	VALDOSTA	17	4.112	0
2011	LOWNDES	92	VALDOSTA	17	4.112	0
2012	LOWNDES	92	VALDOSTA	17	4.106	0
2013	LOWNDES	92	VALDOSTA	17	4.102	0
2001	LOWNDES	92	VALDOSTA IND SCHOOL	37	12.54	0
2002	LOWNDES	92	VALDOSTA IND SCHOOL	37	12.29	0
2003	LOWNDES	92	VALDOSTA IND SCHOOL	37	12.29	0
2004	LOWNDES	92	VALDOSTA IND SCHOOL	37	13.98	0
2005	LOWNDES	92	VALDOSTA IND SCHOOL	37	14.98	0
2006	LOWNDES	92	VALDOSTA IND SCHOOL	37	14.98	0
2007	LOWNDES	92	VALDOSTA IND SCHOOL	37	15.98	0
2008	LOWNDES	92	VALDOSTA IND SCHOOL	37	15.98	0
2009	LOWNDES	92	VALDOSTA IND SCHOOL	37	15.98	0
2010	LOWNDES	92	VALDOSTA IND SCHOOL	37	16.98	0
2011	LOWNDES	92	IND SCHOOL VALDOSTA	37	16.98	0
2012	LOWNDES	92	IND SCHOOL VALDOSTA	37	16.98	0
2013	LOWNDES	92	IND SCHOOL VALDOSTA	37	16.98	0

Table A2: Corrected Merged Database Data

year	CntyName	CntyCode	Digest Name Data	Database Name Data	TaxDistCode	taxMlgMO	taxMlgBnd
1990	LOWNDES	92	VALDOSTA	VALDOSTA	27	5.5	
1991	LOWNDES	92	VALDOSTA	VALDOSTA	27	5.85	
1992	LOWNDES	92	VALDOSTA	VALDOSTA	27	6.25	
1993	LOWNDES	92	VALDOSTA	VALDOSTA	27	6.25	
1994	LOWNDES	92	VALDOSTA	VALDOSTA	27	5.65	
1995	LOWNDES	92	VALDOSTA	VALDOSTA	27	8.65	
1996	LOWNDES	92	VALDOSTA	VALDOSTA	27	5.65	
1997	LOWNDES	92	VALDOSTA	VALDOSTA	27	5.65	
1998	LOWNDES	92	VALDOSTA	VALDOSTA	27	5.65	0
1999	LOWNDES	92	VALDOSTA	VALDOSTA	27	9.65	0
2000	LOWNDES	92	VALDOSTA	VALDOSTA	27	4.64	0
2001	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA	17	4.64	0
2002	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA	17	4.63	0
2003	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA	17	4.47	0
2004	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA	17	4.48	0
2005	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA	17	4.41	0
2006	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.4	0
2007	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.18	0
2008	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.112	0
2009	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.112	0
2010	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.112	0
2011	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.112	0
2012	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.106	0
2013	LOWNDES	92	VALDOSTA	VALDOSTA	17	4.102	0
1992	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	9.12	
1993	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	9.12	
1994	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	10.12	
1995	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	7.9	

Year	County		School				
1996	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	10.09	
1997	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	10.9	
1998	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	12.27	0
1999	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	12.57	0
2000	LOWNDES	92	VALDOSTA SCHOOL	VALDOSTA SCHOOL	17	12.54	0
2001	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	12.54	0
2002	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	12.29	0
2003	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	12.29	0
2004	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	13.98	0
2005	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	14.98	0
2006	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	14.98	0
2007	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	15.98	0
2008	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	15.98	0
2009	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	15.98	0
2010	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	16.98	0
2011	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	16.98	0
2012	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	16.98	0
2013	LOWNDES	92	VALDOSTA IND SCHOOL	VALDOSTA SCHOOL	37	16.98	0