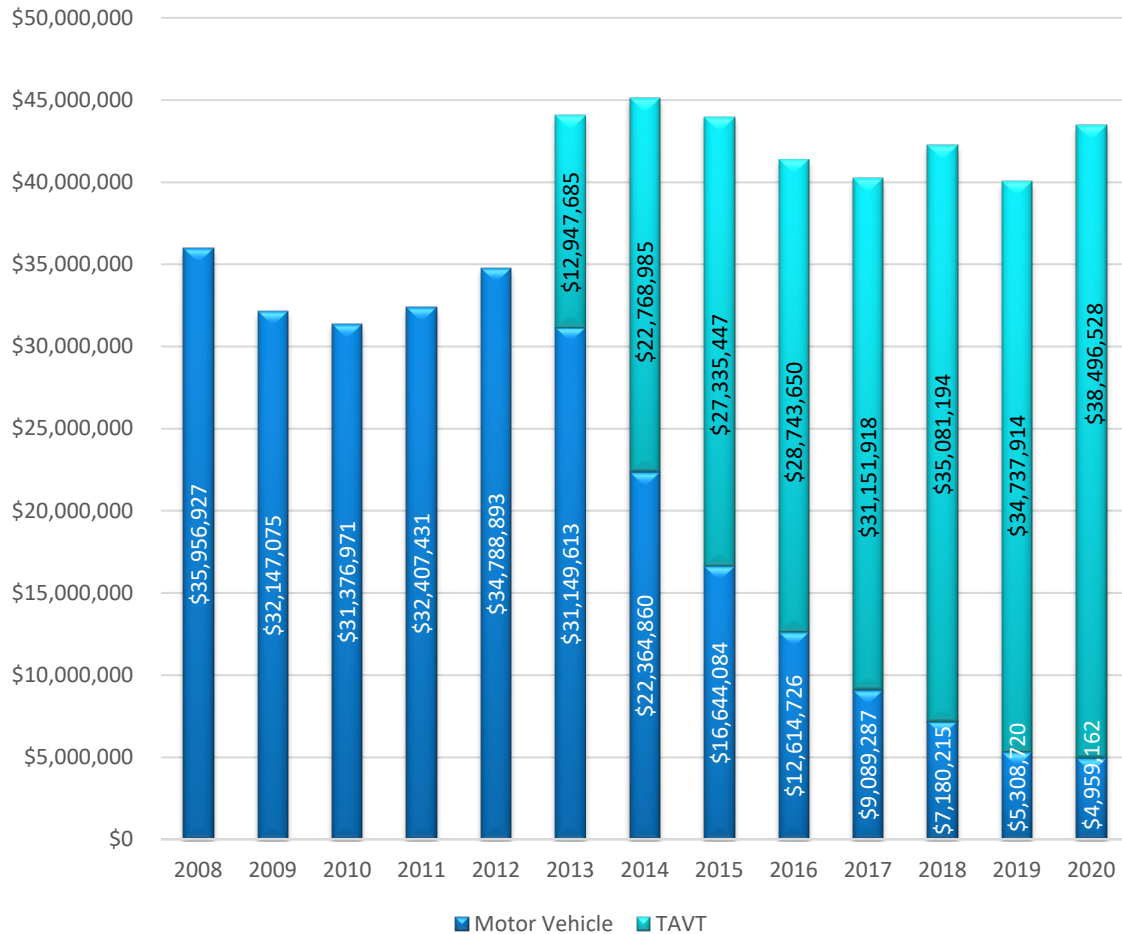


# Budget Development – Local Revenue Motor Vehicle/TAVT (Title Ad Valorem Tax)



Calendar Year	Motor Vehicle Tax	TAVT Tax	Total	% Change in Total
2008	\$35,956,927		\$35,956,927	1.01%
2009	\$32,147,075		\$32,147,075	-10.60%
2010	\$31,376,971		\$31,376,971	-2.40%
2011	\$32,407,431		\$32,407,431	3.28%
2012	\$34,788,893		\$34,788,893	7.35%
2013	\$31,149,613	\$12,947,685	\$44,097,298	26.76%
2014	\$22,364,860	\$22,768,985	\$45,133,845	2.35%
2015	\$16,644,084	\$27,335,447	\$43,979,531	-2.56%
2016	\$12,614,726	\$28,743,650	\$41,358,376	-5.96%
2017	\$9,089,287	\$31,151,918	\$40,241,205	-2.70%
2018	\$7,180,215	\$35,081,194	\$42,261,409	5.02%
2019	\$5,308,720	\$34,737,914	\$40,046,634	-5.24%
2020	\$4,959,162	\$38,496,528	\$43,455,690	8.51%

The Title Ad Valorem Tax or TAVT was introduced in the 2013 Georgia Legislative Session. TAVT eliminates the “birthday tax” or the Motor Vehicle Ad Valorem Tax for new/used vehicle purchases as of March 2013. Ad Valorem vehicle revenue is estimated to decline due to the attrition of qualifiers for this form of taxation. Per the legislation, the decline will be offset with the increase in TAVT collected by all subsequent new/used vehicle sales.

**Note 1** – TAVT distribution percentages are determined by State Law. Effective July 1, 2020, H.B. 779 protects CCSD’s allocation percentage of 49% of TAVT funds obtained from residents of Cobb County.