



SALES RATIO STUDY • AUGUST 9, 2023

2022 State-Wide Equalized 100% Adjusted Property Tax Digest Report

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DOAA
Georgia Department
of Audits & Accounts

2022 SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 9, 2023

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2022. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
001	APPLING	33.61	3,224,244,349
002	ATKINSON	29.86	623,162,444
003	BACON	36.69	817,802,595
004	BAKER	38.26	351,220,111
005	BALDWIN	36.69	4,052,689,437
006	BANKS	35.04	2,413,806,071
007	BARROW	34.23	10,825,254,438
008	BARTOW	34.25	13,196,991,824
009	BEN HILL	38.23	1,219,305,198
010	BERRIEN	26.83	1,427,957,206
011	BIBB	39.14	13,537,244,757
012	BLECKLEY	41.05	823,012,508
013	BRANTLEY	33.27	1,134,197,759
014	BROOKS	38.26	1,414,558,548
015	BRYAN	33.89	6,570,193,372
016	BULLOCH	36.04	7,419,365,526
017	BURKE	38.02	18,062,048,362
018	BUTTS	37.61	2,600,175,951
019	CALHOUN	39.41	359,571,758
020	CAMDEN	36.60	6,018,384,647
021	CANDLER	37.30	835,461,027

2022 SALES RATIO STUDY**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT****August 9, 2023**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
022	CARROLL	36.11	9,973,526,710
023	CATOOSA	28.76	7,912,819,875
024	CHARLTON	38.11	1,025,597,031
025	CHATHAM	35.91	62,384,395,556
026	CHATTAHOOCHEE	35.14	173,624,782
027	CHATTOOGA	29.04	1,775,681,198
028	CHEROKEE	35.30	48,969,301,423
029	CLARKE	38.04	16,724,474,684
030	CLAY	37.50	309,148,058
031	CLAYTON	33.87	31,676,962,981
032	CLINCH	31.86	754,778,100
033	COBB	36.01	126,324,384,277
034	COFFEE	31.63	3,182,548,830
035	COLQUITT	38.51	3,124,142,340
036	COLUMBIA	37.31	20,813,298,429
037	COOK	32.12	1,439,792,358
038	COWETA	35.46	24,205,693,799
039	CRAWFORD	36.48	899,157,751
040	CRISP	38.09	2,046,918,334
041	DADE	38.16	1,772,546,719
042	DAWSON	37.15	5,909,103,667
043	DECATUR	39.17	2,789,640,520
044	DEKALB	36.66	107,240,594,078
045	DODGE	36.38	1,252,455,708
046	DOOLY	38.37	985,044,153
047	DOUGHERTY	35.58	6,172,530,867
048	DOUGLAS	36.11	20,523,815,493
049	EARLY	39.23	1,392,593,125
050	ECHOLS	31.69	332,445,345
051	EFFINGHAM	35.18	8,389,694,342

2022 SALES RATIO STUDY**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT****August 9, 2023**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
052	ELBERT	35.07	1,951,739,411
053	EMANUEL	40.16	1,508,958,405
054	EVANS	34.91	722,686,834
055	FANNIN	39.70	7,526,869,068
056	FAYETTE	37.93	22,923,589,677
057	FLOYD	35.58	6,963,410,859
058	FORSYTH	35.02	57,075,062,703
059	FRANKLIN	32.44	2,966,234,843
060	FULTON	35.45	140,040,305,185
061	GILMER	38.04	6,296,060,919
062	GLASCOCK	35.28	286,639,746
063	GLYNN	34.66	21,148,013,300
064	GORDON	33.68	3,849,552,459
065	GRADY	32.46	1,896,166,414
066	GREENE	36.02	7,485,250,314
067	GWINNETT	37.41	148,859,589,075
068	HABERSHAM	35.36	5,023,135,716
069	HALL	35.48	30,004,464,647
070	HANCOCK	32.80	1,095,612,805
071	HARALSON	33.04	2,129,126,321
072	HARRIS	38.98	4,321,145,766
073	HART	34.32	4,153,768,462
074	HEARD	39.16	1,223,493,172
075	HENRY	36.49	35,961,097,872
076	HOUSTON	34.73	15,284,221,573
077	IRWIN	36.58	682,138,695
078	JACKSON	31.96	10,086,392,249
079	JASPER	37.34	1,772,909,307
080	JEFF DAVIS	36.80	1,160,479,054
081	JEFFERSON	31.74	1,653,565,506

2022 SALES RATIO STUDY**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT****August 9, 2023**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
082	JENKINS	33.91	760,056,790
083	JOHNSON	39.50	468,651,945
084	JONES	32.90	2,312,057,958
085	LAMAR	36.37	1,951,040,831
086	LANIER	34.45	565,268,228
087	LAURENS	34.01	2,996,140,166
088	LEE	35.50	3,324,680,814
089	LIBERTY	35.18	5,388,226,123
090	LINCOLN	35.50	1,002,653,347
091	LONG	34.03	1,194,257,648
092	LOWNDES	36.14	5,517,500,036
093	LUMPKIN	34.12	4,308,341,779
094	MACON	35.10	1,175,577,949
095	MADISON	33.01	3,184,628,147
096	MARION	40.27	519,006,309
097	MCDUFFIE	35.74	2,160,387,355
098	MCINTOSH	36.02	1,708,643,562
099	MERIWETHER	38.00	1,779,183,689
100	MILLER	35.65	573,327,472
101	MITCHELL	38.71	1,609,169,120
102	MONROE	40.31	3,946,913,169
103	MONTGOMERY	38.54	523,296,596
104	MORGAN	31.81	3,821,507,555
105	MURRAY	37.09	3,799,643,862
106	MUSCOGEE	34.27	19,312,785,770
107	NEWTON	36.77	12,774,325,937
108	OCONEE	37.29	7,902,254,042
109	OGLETHORPE	31.67	1,700,390,673
110	PAULDING	35.87	22,075,110,975
111	PEACH	37.88	2,490,409,439

2022 SALES RATIO STUDY**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT****August 9, 2023**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
			\$
112	PICKENS	38.96	4,813,017,319
113	PIERCE	31.47	1,789,361,401
114	PIKE	29.63	2,284,428,733
115	POLK	31.19	3,864,151,060
116	PULASKI	31.64	822,088,813
117	PUTNAM	39.02	5,270,453,966
118	QUITMAN	41.83	215,768,923
119	RABUN	36.42	5,684,729,906
120	RANDOLPH	42.24	578,890,010
121	RICHMOND	35.07	20,227,629,293
122	ROCKDALE	33.70	12,529,320,216
123	SCHLEY	43.07	354,646,545
124	SCREVEN	35.78	1,276,214,356
125	SEMINOLE	39.56	867,848,505
126	SPALDING	35.73	6,606,124,410
127	STEPHENS	30.51	2,647,487,954
128	STEWART	34.89	496,774,333
129	SUMTER	34.64	2,149,794,839
130	TALBOT	38.04	672,134,310
131	TALIAFERRO	38.88	184,862,247
132	TATTNALL	33.06	1,471,388,473
133	TAYLOR	37.27	711,413,566
134	TELFAIR	38.18	863,874,771
135	TERRELL	34.64	902,308,906
136	THOMAS	37.35	2,720,417,844
137	TIFT	30.00	4,382,385,960
138	TOOMBS	38.07	1,325,619,358
139	TOWNS	37.06	3,211,484,832
140	TREUTLEN	40.39	327,094,483
141	TROUP	38.92	8,463,658,251

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142	TURNER	31.88	699,315,356
143	TWIGGS	35.70	934,386,146
144	UNION	38.19	5,612,108,559
145	UPSON	33.88	2,386,599,578
146	WALKER	38.09	5,148,983,175
147	WALTON	38.33	11,969,321,962
148	WARE	38.24	2,687,148,509
149	WARREN	35.83	545,263,758
150	WASHINGTON	37.45	1,927,076,417
151	WAYNE	33.63	2,622,896,863
152	WEBSTER	36.26	267,801,993
153	WHEELER	34.08	422,531,420
154	WHITE	34.04	3,911,750,400
155	WHITFIELD	29.04	7,572,082,453
156	WILCOX	35.59	565,690,525
157	WILKES	33.63	1,159,095,212
158	WILKINSON	37.05	1,065,239,827
159	WORTH	32.68	1,613,641,652

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<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
200	ATLANTA (DEKALB)	36.66	8,228,355,277
201	ATLANTA (FULTON)	35.45	110,251,977,445
202	BREMEN (CARROLL)	36.11	101,227,781
203	BREMEN (HARALSON)	33.04	856,191,302
204	BUFORD (GWINNETT)	37.41	5,407,861,540
205	BUFORD - HALL	35.48	1,681,197,633
206	CALHOUN	33.68	3,866,703,194
207	CARROLLTON	36.11	3,724,813,280
208	CARTERSVILLE	34.25	4,553,331,945
209	CHICKAMAUGA	38.09	401,629,574
210	COMMERCE	31.96	1,278,354,331
211	DALTON	72.61	5,521,399,779
212	DECATUR	45.83	5,983,614,435
213	DUBLIN	34.01	2,014,024,643
214	GAINESVILLE	88.70	3,323,622,582
215	JEFFERSON	31.96	3,599,679,673
216	MARIETTA	36.01	12,226,372,931
217	PELHAM	38.71	140,060,967
218	ROME	35.58	4,437,538,450
219	SOCIAL CIRCLE (NEWTON)	36.77	4,145,793
220	SOCIAL CIRCLE (WALTON)	38.33	787,252,490
221	THOMASVILLE	37.35	2,273,267,058
222	TRION	29.04	209,760,650
223	VALDOSTA	36.14	5,140,983,197
224	VIDALIA (MONTGOMERY)	38.54	32,805,223
225	VIDALIA (TOOMBS)	38.07	1,170,929,584
SUB-TOTAL-CITIES			\$ 187,217,100,757
SUB-TOTAL-COUNTIES			1,433,126,783,452
100% STATE DIGEST			\$ 1,620,343,884,209