



PRELIMINARY SALES RATIO STUDY • AUGUST 12, 2025

2024 State-Wide Equalized 100% Adjusted Property Tax Digest Report

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DOAA
Georgia Department
of Audits & Accounts

2024 PRELIMINARY SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 12, 2025

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2024. 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. Upon finalization of the 100% State-wide Equalized Digest the final version of this report will be published on our website by November 15th. Said report can be found at <https://www.audits2.ga.gov/reports/search/?search=digest>.

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
			\$
001	APPLING	38.99	3,530,197,611
002	ATKINSON	36.84	538,898,972
003	BACON	38.48	1,047,105,916
004	BAKER	38.06	371,981,141
005	BALDWIN	37.22	4,934,845,877
006	BANKS	39.39	3,042,292,835
007	BARROW	37.17	13,125,811,328
008	BARTOW	39.51	16,105,505,531
009	BEN HILL	39.86	1,384,444,630
010	BERRIEN	33.10	1,292,535,568
011	BIBB	39.69	16,244,303,177
012	BLECKLEY	37.51	982,442,727
013	BRANTLEY	33.17	1,307,873,126
014	BROOKS	40.00	1,585,097,271
015	BRYAN	36.17	9,482,928,221
016	BULLOCH	39.11	9,292,877,187
017	BURKE	38.55	25,553,727,192
018	BUTTS	40.00	3,658,363,075

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			\$
019	CALHOUN	38.78	381,729,989
020	CAMDEN	39.57	7,334,608,214
021	CANDLER	34.81	1,048,721,295
022	CARROLL	40.01	12,567,521,953
023	CATOOSA	39.37	9,190,125,567
024	CHARLTON	39.84	1,134,920,452
025	CHATHAM	38.22	76,678,253,819
026	CHATTAHOOCHEE	35.75	195,095,526
027	CHATTOOGA	39.06	1,866,061,980
028	CHEROKEE	39.56	56,588,162,593
029	CLARKE	39.94	20,615,394,730
030	CLAY	32.14	358,568,539
031	CLAYTON	39.10	35,815,138,264
032	CLINCH	25.93	970,894,099
033	COBB	38.82	146,717,886,391
034	COFFEE	29.74	3,884,232,332
035	COLQUITT	38.91	3,768,195,202
036	COLUMBIA	39.71	24,340,338,413
037	COOK	34.41	1,602,970,116
038	COWETA	38.41	28,252,966,294
039	CRAWFORD	37.00	1,013,780,041
040	CRISP	38.50	2,455,494,510
041	DADE	38.48	2,241,173,872
042	DAWSON	39.79	7,946,593,145
043	DECATUR	37.39	3,142,369,214
044	DEKALB	39.44	123,158,772,428
045	DODGE	35.03	1,424,985,253
046	DOOLY	38.03	1,129,329,258
047	DOUGHERTY	31.08	7,286,512,043
048	DOUGLAS	39.00	23,212,955,872

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049	EARLY	39.56	1,411,962,283
050	ECHOLS	29.44	366,529,024
051	EFFINGHAM	39.40	11,305,296,023
052	ELBERT	39.00	2,375,222,769
053	EMANUEL	36.83	1,924,037,641
054	EVANS	36.73	1,188,134,333
055	FANNIN	39.33	9,449,923,811
056	FAYETTE	38.74	27,417,230,094
057	FLOYD	39.80	8,390,791,293
058	FORSYTH	39.35	68,524,283,847
059	FRANKLIN	38.97	3,121,494,576
060	FULTON	39.40	156,720,111,709
061	GILMER	40.00	7,996,656,197
062	GLASCOCK	38.51	283,493,526
063	GLYNN	37.24	24,581,071,291
064	GORDON	38.63	4,190,163,986
065	GRADY	38.58	2,259,028,179
066	GREENE	39.55	9,908,402,068
067	GWINNETT	39.66	171,825,984,917
068	HABERSHAM	39.67	6,227,049,671
069	HALL	39.93	30,329,751,328
070	HANCOCK	26.61	1,361,228,058
071	HARALSON	32.20	2,574,937,344
072	HARRIS	39.47	4,941,574,912
073	HART	39.77	4,757,895,484
074	HEARD	39.18	1,450,237,313
075	HENRY	40.00	41,963,155,610
076	HOUSTON	38.58	17,810,513,317
077	IRWIN	24.74	946,455,856
078	JACKSON	39.49	12,724,600,904

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<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
079	JASPER	39.98	2,311,614,342
080	JEFF DAVIS	39.95	1,443,228,628
081	JEFFERSON	28.87	2,323,950,434
082	JENKINS	39.67	850,250,992
083	JOHNSON	33.77	546,394,219
084	JONES	35.52	2,602,009,081
085	LAMAR	37.34	2,322,501,092
086	LANIER	40.00	727,948,092
087	LAURENS	36.04	3,212,390,829
088	LEE	28.90	4,332,884,351
089	LIBERTY	38.29	6,774,117,801
090	LINCOLN	39.15	1,118,871,537
091	LONG	29.76	1,546,758,626
092	LOWNDES	38.66	7,221,735,714
093	LUMPKIN	39.95	4,737,437,839
094	MACON	39.46	1,219,780,528
095	MADISON	38.57	3,549,428,199
096	MARION	37.75	577,437,632
097	MCDUFFIE	37.17	2,513,881,621
098	MCINTOSH	40.00	2,012,132,380
099	MERIWETHER	38.89	2,321,346,306
100	MILLER	35.90	717,244,638
101	MITCHELL	37.04	1,901,340,127
102	MONROE	38.23	4,777,821,151
103	MONTGOMERY	20.59	918,744,481
104	MORGAN	38.99	4,224,616,456
105	MURRAY	39.16	3,984,962,740
106	MUSCOGEE	40.00	20,227,404,763
107	NEWTON	39.20	16,167,787,926
108	OCONEE	39.49	9,601,371,681

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109	OGLETHORPE	30.92	2,259,174,714
110	PAULDING	39.67	25,410,132,018
111	PEACH	38.57	3,092,673,838
112	PICKENS	39.83	5,983,989,944
113	PIERCE	37.71	2,094,389,925
114	PIKE	37.33	2,698,912,583
115	POLK	39.48	4,782,316,569
116	PULASKI	40.00	1,062,488,926
117	PUTNAM	40.01	6,988,747,713
118	QUITMAN	36.09	257,311,246
119	RABUN	37.40	6,725,671,527
120	RANDOLPH	39.46	625,850,105
121	RICHMOND	38.70	23,549,933,553
122	ROCKDALE	40.00	14,468,232,490
123	SCHLEY	38.60	408,313,114
124	SCREVEN	31.80	1,526,446,059
125	SEMINOLE	38.17	995,852,601
126	SPALDING	39.26	7,936,392,361
127	STEPHENS	26.85	3,533,788,622
128	STEWART	38.73	520,783,797
129	SUMTER	25.26	2,999,506,904
130	TALBOT	39.57	861,326,566
131	TALIAFERRO	32.73	224,218,189
132	TATTNALL	36.34	1,607,903,502
133	TAYLOR	31.30	1,025,108,602
134	TELFAIR	35.72	902,210,423
135	TERRELL	28.30	1,103,463,184
136	THOMAS	39.20	3,262,798,657
137	TIFT	39.84	5,143,412,789
138	TOOMBS	38.92	1,742,463,970

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			\$
139	TOWNS	39.20	4,071,766,820
140	TREUTLEN	33.92	589,998,224
141	TROUP	39.28	10,786,627,990
142	TURNER	40.00	769,864,978
143	TWIGGS	32.70	1,039,261,752
144	UNION	38.70	7,257,509,058
145	UPSON	38.79	2,710,111,998
146	WALKER	39.05	6,880,076,259
147	WALTON	39.61	14,922,538,997
148	WARE	38.18	3,621,644,761
149	WARREN	28.28	756,819,754
150	WASHINGTON	39.61	2,527,784,366
151	WAYNE	36.21	3,138,188,311
152	WEBSTER	38.00	270,280,820
153	WHEELER	36.08	449,474,091
154	WHITE	38.99	4,716,516,808
155	WHITFIELD	39.74	9,016,393,308
156	WILCOX	29.93	747,206,182
157	WILKES	23.35	1,759,974,961
158	WILKINSON	39.65	1,271,789,395
159	WORTH	26.42	2,025,262,472

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200	ATLANTA (DEKALB)	39.44	9,640,599,104
201	ATLANTA (FULTON)	39.40	114,470,707,372
202	BREMEN (CARROLL)	40.01	105,688,954
203	BREMEN (HARALSON)	32.20	1,076,411,062
204	BUFORD (GWINNETT)	39.66	6,793,952,534
205	BUFORD - HALL	39.93	2,087,936,070
206	CALHOUN	38.63	4,002,256,286
207	CARROLLTON	40.01	4,161,135,377
208	CARTERSVILLE	39.51	5,405,052,646
209	CHICKAMAUGA	39.05	467,934,259
210	COMMERCE	39.49	1,913,963,726
211	DALTON	99.35	6,054,124,754
212	DECATUR	49.30	6,701,211,767
213	DUBLIN	36.04	2,476,089,380
214	GAINESVILLE	99.83	9,774,418,503
215	JEFFERSON	39.49	4,776,229,458
216	MARIETTA	38.82	14,179,028,586
217	PELHAM	37.04	177,495,328
218	ROME	39.80	5,028,223,713
219	SOCIAL CIRCLE (NEWTON)	39.20	6,264,811
220	SOCIAL CIRCLE (WALTON)	39.61	946,459,081
221	THOMASVILLE	39.20	2,710,127,848
222	TRION	39.06	209,709,342
223	VALDOSTA	38.66	6,976,403,893
224	VIDALIA (MONTGOMERY)	20.59	57,427,507
225	VIDALIA (TOOMBS)	38.92	1,433,258,786
SUB-TOTAL-CITIES			\$ 211,632,110,147
SUB-TOTAL-COUNTIES			1,688,042,500,155
100% STATE DIGEST			\$ 1,899,674,610,302