



PRELIMINARY SALES RATIO STUDY • AUGUST 22, 2024

2023 State-Wide Equalized 100% Adjusted Property Tax Digest Report

Greg S. Griffin | State Auditor
Lee Thomas | Sales Ratio Division Director



DOAA
Georgia Department
of Audits & Accounts

2023 PRELIMINARY SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 22, 2024

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2023. 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</u> <u>RATIO</u>	<u>ADJUSTED 100%</u> \$ <u>DIGEST</u>
001	APPLING	36.31	3,442,986,970
002	ATKINSON	31.51	612,084,442
003	BACON	40.67	921,613,090
004	BAKER	38.40	372,684,981
005	BALDWIN	34.16	4,434,589,598
006	BANKS	38.88	2,627,933,466
007	BARROW	38.10	12,143,912,855
008	BARTOW	37.80	14,772,486,605
009	BEN HILL	38.45	1,361,723,990
010	BERRIEN	27.25	1,474,453,222
011	BIBB	38.89	15,732,236,617
012	BLECKLEY	39.99	927,891,198
013	BRANTLEY	31.92	1,338,945,337
014	BROOKS	38.55	1,537,881,433
015	BRYAN	37.33	7,545,510,302
016	BULLOCH	34.18	9,238,782,484
017	BURKE	40.03	19,610,326,207
018	BUTTS	40.47	2,990,841,526

2023 PRELIMINARY SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 22, 2024

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
019	CALHOUN	39.35	382,784,734
020	CAMDEN	38.91	6,483,094,956
021	CANDLER	39.05	913,154,592
022	CARROLL	39.11	11,667,786,634
023	CATOOSA	33.36	8,173,397,621
024	CHARLTON	38.09	1,109,183,406
025	CHATHAM	37.09	69,091,326,323
026	CHATTAHOOCHEE	37.13	189,406,707
027	CHATTOOGA	38.94	1,806,001,623
028	CHEROKEE	38.74	54,337,595,490
029	CLARKE	38.94	19,296,827,312
030	CLAY	37.70	316,059,940
031	CLAYTON	38.75	33,644,880,483
032	CLINCH	28.37	897,245,438
033	COBB	38.32	136,993,033,404
034	COFFEE	31.72	3,570,132,179
035	COLQUITT	37.37	3,449,940,842
036	COLUMBIA	39.02	22,687,445,107
037	COOK	29.48	1,780,138,901
038	COWETA	37.60	26,913,976,504
039	CRAWFORD	37.45	999,280,169
040	CRISP	37.11	2,394,462,003
041	DADE	37.28	2,112,671,949
042	DAWSON	40.01	7,416,939,816
043	DECATUR	38.45	3,041,360,740
044	DEKALB	38.01	118,243,273,889
045	DODGE	36.64	1,351,696,764
046	DOOLY	38.09	1,110,124,939
047	DOUGHERTY	34.29	6,621,014,167
048	DOUGLAS	38.00	23,005,132,809

2023 PRELIMINARY SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 22, 2024

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
049	EARLY	38.17	1,551,272,373
050	ECHOLS	29.68	358,665,768
051	EFFINGHAM	36.87	9,948,341,980
052	ELBERT	40.32	2,235,017,027
053	EMANUEL	35.00	1,890,815,908
054	EVANS	28.56	950,472,499
055	FANNIN	36.42	8,507,234,603
056	FAYETTE	38.39	25,511,414,133
057	FLOYD	39.85	7,733,183,187
058	FORSYTH	39.34	63,264,285,725
059	FRANKLIN	36.63	3,045,467,018
060	FULTON	36.12	161,187,969,631
061	GILMER	39.09	7,635,720,036
062	GLASCOCK	39.91	275,584,742
063	GLYNN	38.12	22,751,869,089
064	GORDON	36.06	4,089,407,197
065	GRADY	27.71	2,216,051,534
066	GREENE	39.11	9,071,123,409
067	GWINNETT	38.89	161,933,884,975
068	HABERSHAM	37.14	5,663,768,366
069	HALL	38.45	29,113,508,261
070	HANCOCK	32.98	1,139,628,897
071	HARALSON	36.90	2,234,163,084
072	HARRIS	39.17	4,647,952,521
073	HART	38.30	4,296,526,078
074	HEARD	39.00	1,099,532,172
075	HENRY	39.03	41,134,918,137
076	HOUSTON	35.34	16,837,006,485
077	IRWIN	28.84	809,472,592
078	JACKSON	39.44	11,189,539,217

2023 PRELIMINARY SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 22, 2024

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
079	JASPER	39.50	2,008,768,880
080	JEFF DAVIS	30.69	1,359,453,064
081	JEFFERSON	29.24	1,898,312,548
082	JENKINS	38.33	819,655,525
083	JOHNSON	37.71	506,971,325
084	JONES	31.26	2,590,630,450
085	LAMAR	37.16	2,213,838,237
086	LANIER	30.74	647,765,118
087	LAURENS	32.40	3,224,467,266
088	LEE	32.18	3,746,114,962
089	LIBERTY	37.43	6,412,441,348
090	LINCOLN	36.13	1,046,664,719
091	LONG	30.42	1,420,841,645
092	LOWNDES	38.04	6,347,343,683
093	LUMPKIN	38.08	4,525,795,674
094	MACON	40.55	1,181,668,468
095	MADISON	38.81	3,251,033,349
096	MARION	36.05	585,963,394
097	MCDUFFIE	39.12	2,208,419,721
098	MCINTOSH	39.99	1,862,267,562
099	MERIWETHER	38.24	1,988,946,515
100	MILLER	35.79	675,344,260
101	MITCHELL	39.45	1,792,084,146
102	MONROE	39.00	4,251,730,417
103	MONTGOMERY	29.07	672,781,103
104	MORGAN	33.15	4,227,922,596
105	MURRAY	39.29	4,063,148,196
106	MUSCOGEE	39.01	19,982,833,107
107	NEWTON	38.91	14,974,835,967
108	OCONEE	39.54	8,675,366,546

2023 PRELIMINARY SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 22, 2024

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
109	OGLETHORPE	34.39	1,946,106,347
110	PAULDING	39.83	24,083,927,613
111	PEACH	38.88	2,764,225,322
112	PICKENS	38.92	5,484,426,421
113	PIERCE	38.61	1,990,945,396
114	PIKE	38.08	2,484,787,850
115	POLK	31.76	4,468,988,240
116	PULASKI	31.21	866,679,329
117	PUTNAM	39.02	6,539,608,116
118	QUITMAN	39.45	233,181,519
119	RABUN	35.68	6,164,002,811
120	RANDOLPH	39.17	616,708,158
121	RICHMOND	38.68	22,526,274,644
122	ROCKDALE	38.33	13,100,230,154
123	SCHLEY	38.57	401,059,493
124	SCREVEN	36.64	1,340,740,999
125	SEMINOLE	33.78	1,051,301,945
126	SPALDING	38.95	7,493,758,681
127	STEPHENS	28.17	3,223,566,401
128	STEWART	39.72	507,310,140
129	SUMTER	32.59	2,342,857,136
130	TALBOT	38.43	704,244,033
131	TALIAFERRO	35.20	201,478,969
132	TATTNALL	36.52	1,552,795,115
133	TAYLOR	33.46	833,307,354
134	TELFAIR	34.62	883,989,244
135	TERRELL	37.32	880,289,863
136	THOMAS	39.10	3,000,330,281
137	TIFT	31.19	4,684,233,407
138	TOOMBS	38.01	1,637,160,387

2023 PRELIMINARY SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 22, 2024

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
139	TOWNS	36.79	\$ 3,682,684,203
140	TREUTLEN	37.27	376,368,756
141	TROUP	38.94	9,958,249,888
142	TURNER	34.58	689,748,059
143	TWIGGS	32.69	1,040,277,083
144	UNION	40.35	6,594,593,415
145	UPSON	38.03	2,612,779,100
146	WALKER	38.41	6,398,737,646
147	WALTON	39.95	13,486,786,129
148	WARE	36.38	2,916,719,204
149	WARREN	34.35	570,715,846
150	WASHINGTON	33.63	2,204,954,780
151	WAYNE	34.70	2,896,765,357
152	WEBSTER	35.33	276,279,846
153	WHEELER	38.26	428,686,594
154	WHITE	36.43	4,288,752,782
155	WHITFIELD	30.97	8,635,668,574
156	WILCOX	32.85	624,284,815
157	WILKES	32.07	1,274,303,350
158	WILKINSON	31.84	1,314,264,543
159	WORTH	30.88	1,773,258,087

2023 PRELIMINARY SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 22, 2024

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	38.01	9,095,107,456
201	ATLANTA (FULTON)	36.12	119,177,254,377
202	BREMEN (CARROLL)	39.11	105,348,064
203	BREMEN (HARALSON)	36.90	954,130,526
204	BUFORD (GWINNETT)	38.89	6,189,990,568
205	BUFORD - HALL	38.45	2,092,113,004
206	CALHOUN	36.06	4,018,941,028
207	CARROLLTON	39.11	4,043,757,267
208	CARTERSVILLE	37.80	5,288,512,180
209	CHICKAMAUGA	38.41	468,144,942
210	COMMERCE	39.44	1,688,636,065
211	DALTON	77.42	6,277,276,226
212	DECATUR	47.52	6,604,400,058
213	DUBLIN	32.40	2,239,631,403
214	GAINESVILLE	96.13	9,487,320,120
215	JEFFERSON	39.44	4,151,226,200
216	MARIETTA	38.32	13,368,478,919
217	PELHAM	39.45	164,763,272
218	ROME	39.85	4,524,330,863
219	SOCIAL CIRCLE (NEWTON)	38.91	6,389,027
220	SOCIAL CIRCLE (WALTON)	39.95	888,655,184
221	THOMASVILLE	39.10	2,474,507,134
222	TRION	38.94	209,329,204
223	VALDOSTA	38.04	5,676,192,091
224	VIDALIA (MONTGOMERY)	29.07	43,773,781
225	VIDALIA (TOOMBS)	38.01	1,355,560,761
SUB-TOTAL-CITIES			\$ 210,593,769,720
SUB-TOTAL-COUNTIES			1,588,626,853,624
100% STATE DIGEST			\$ 1,799,220,623,344