



PRELIMINARY SALES RATIO STUDY • JULY 29, 2026

2025 State-Wide Equalized 100% Adjusted Property Tax Digest Report

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DOAA
Georgia Department
of Audits & Accounts

2025 PRELIMINARY SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 29, 2026

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2025. 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	38.83	4,283,138,671
002	ATKINSON	36.08	730,763,305
003	BACON	37.03	1,123,336,854
004	BAKER	36.33	397,795,486
005	BALDWIN	38.01	4,974,673,769
006	BANKS	39.73	3,300,172,744
007	BARROW	37.27	14,081,645,224
008	BARTOW	39.09	18,237,085,883
009	BEN HILL	39.63	1,475,652,238
010	BERRIEN	26.34	1,607,288,431
011	BIBB	39.43	17,264,442,406
012	BLECKLEY	40.02	1,043,767,514
013	BRANTLEY	40.01	1,437,243,824
014	BROOKS	39.90	1,616,843,836
015	BRYAN	34.05	11,097,216,882
016	BULLOCH	39.65	10,327,157,915
017	BURKE	33.19	25,335,117,772
018	BUTTS	39.78	4,213,021,515

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<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
019	CALHOUN	35.60	416,823,197
020	CAMDEN	39.06	7,962,695,636
021	CANDLER	28.88	1,289,542,526
022	CARROLL	39.50	13,313,386,589
023	CATOOSA	38.41	10,024,924,425
024	CHARLTON	39.79	1,165,253,284
025	CHATHAM	37.48	83,981,916,588
026	CHATTAHOOCHEE	32.69	225,033,747
027	CHATTOOGA	38.40	2,066,442,971
028	CHEROKEE	39.26	62,044,177,702
029	CLARKE	39.84	22,317,378,608
030	CLAY	23.04	459,462,614
031	CLAYTON	39.41	36,170,292,382
032	CLINCH	39.92	878,058,572
033	COBB	38.81	150,845,126,365
034	COFFEE	21.64	5,270,821,791
035	COLQUITT	38.60	3,996,298,257
036	COLUMBIA	39.37	25,936,018,248
037	COOK	35.59	1,787,784,581
038	COWETA	38.37	30,550,418,321
039	CRAWFORD	33.70	1,152,783,038
040	CRISP	37.01	2,700,426,365
041	DADE	39.33	2,321,225,229
042	DAWSON	39.63	8,609,411,413
043	DECATUR	38.92	3,396,825,699
044	DEKALB	39.53	127,718,025,197
045	DODGE	29.77	1,910,780,918
046	DOOLY	39.80	1,140,410,657
047	DOUGHERTY	29.02	7,640,675,119
048	DOUGLAS	39.60	24,845,449,034

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<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
			\$
049	EARLY	40.82	1,614,307,723
050	ECHOLS	29.03	376,650,323
051	EFFINGHAM	39.62	12,671,588,880
052	ELBERT	40.04	2,532,008,032
053	EMANUEL	35.15	2,116,410,517
054	EVANS	36.47	1,158,535,307
055	FANNIN	37.53	10,146,892,109
056	FAYETTE	38.34	29,812,468,063
057	FLOYD	39.90	9,099,389,477
058	FORSYTH	39.42	74,367,631,230
059	FRANKLIN	38.28	3,612,847,718
060	FULTON	39.13	166,388,867,465
061	GILMER	39.61	8,630,558,707
062	GLASCOCK	35.80	302,504,667
063	GLYNN	36.09	27,937,676,813
064	GORDON	38.83	4,893,524,172
065	GRADY	38.11	2,580,618,047
066	GREENE	39.02	11,176,992,309
067	GWINNETT	39.88	184,505,134,913
068	HABERSHAM	39.92	7,195,790,600
069	HALL	39.72	34,025,154,755
070	HANCOCK	23.71	1,530,956,394
071	HARALSON	39.95	3,232,108,992
072	HARRIS	39.17	5,549,070,385
073	HART	38.33	5,217,946,164
074	HEARD	39.40	1,783,364,934
075	HENRY	40.26	45,265,035,506
076	HOUSTON	39.28	19,679,269,448
077	IRWIN	38.85	990,916,857
078	JACKSON	39.13	13,780,657,090

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			\$
079	JASPER	39.69	2,509,210,314
080	JEFF DAVIS	38.99	1,562,061,844
081	JEFFERSON	39.08	1,886,907,948
082	JENKINS	36.53	1,013,645,536
083	JOHNSON	39.26	628,035,208
084	JONES	39.28	2,848,301,353
085	LAMAR	38.43	2,786,185,548
086	LANIER	38.14	784,638,644
087	LAURENS	38.19	3,536,600,347
088	LEE	38.89	4,063,991,270
089	LIBERTY	38.68	7,307,051,213
090	LINCOLN	38.26	1,244,441,529
091	LONG	40.07	1,710,629,395
092	LOWNDES	39.70	7,654,490,825
093	LUMPKIN	39.39	5,297,879,476
094	MACON	38.09	1,326,080,681
095	MADISON	39.64	3,700,892,381
096	MARION	42.56	686,340,801
097	MCDUFFIE	38.76	2,549,522,096
098	MCINTOSH	39.34	2,210,804,182
099	MERIWETHER	38.25	2,538,099,199
100	MILLER	38.87	726,157,816
101	MITCHELL	32.51	2,147,330,499
102	MONROE	31.92	5,814,155,129
103	MONTGOMERY	27.87	724,426,848
104	MORGAN	39.41	4,727,468,241
105	MURRAY	38.36	4,228,367,736
106	MUSCOGEE	39.65	20,754,717,966
107	NEWTON	39.42	17,542,815,197
108	OCONEE	39.23	10,598,767,887

2025 PRELIMINARY SALES RATIO STUDY**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT****July 29, 2026**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
			\$
109	OGLETHORPE	38.05	2,077,534,384
110	PAULDING	39.53	26,788,357,408
111	PEACH	39.30	3,394,632,455
112	PICKENS	40.33	7,109,524,789
113	PIERCE	36.41	2,257,668,723
114	PIKE	37.60	3,023,766,926
115	POLK	38.64	5,132,578,380
116	PULASKI	39.92	1,080,510,172
117	PUTNAM	40.02	7,665,051,856
118	QUITMAN	31.02	292,535,085
119	RABUN	36.80	7,368,490,841
120	RANDOLPH	39.01	665,262,379
121	RICHMOND	38.21	24,700,204,961
122	ROCKDALE	41.53	14,648,778,680
123	SCHLEY	39.03	449,351,624
124	SCREVEN	37.64	1,762,425,741
125	SEMINOLE	39.43	1,082,629,545
126	SPALDING	39.04	8,189,622,084
127	STEPHENS	32.75	3,761,918,734
128	STEWART	36.08	564,910,133
129	SUMTER	28.07	2,894,326,027
130	TALBOT	36.87	934,964,833
131	TALIAFERRO	40.27	270,358,170
132	TATTNALL	38.70	1,791,640,103
133	TAYLOR	38.37	975,334,946
134	TELFAIR	39.14	918,614,582
135	TERRELL	25.93	1,190,255,734
136	THOMAS	38.90	3,505,723,818
137	TIFT	37.45	5,453,299,008
138	TOOMBS	37.31	1,954,093,315

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			\$
139	TOWNS	39.30	4,416,073,236
140	TREUTLEN	22.46	878,839,666
141	TROUP	39.90	11,850,802,449
142	TURNER	36.42	882,408,518
143	TWIGGS	25.00	1,334,345,923
144	UNION	38.90	7,700,700,788
145	UPSON	39.15	2,970,140,922
146	WALKER	38.55	7,448,551,363
147	WALTON	39.01	16,060,741,928
148	WARE	36.57	3,807,587,173
149	WARREN	23.86	941,459,346
150	WASHINGTON	35.20	2,745,707,525
151	WAYNE	35.48	3,350,009,905
152	WEBSTER	36.38	308,031,260
153	WHEELER	32.41	497,581,239
154	WHITE	36.86	5,211,112,623
155	WHITFIELD	38.37	9,717,912,333
156	WILCOX	38.01	684,052,817
157	WILKES	18.92	2,112,918,282
158	WILKINSON	36.20	1,349,235,494
159	WORTH	38.16	2,256,727,750

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			\$
200	ATLANTA (DEKALB)	39.53	10,069,407,426
201	ATLANTA (FULTON)	39.13	118,723,691,359
202	BREMEN (CARROLL)	39.50	116,711,175
203	BREMEN (HARALSON)	39.95	1,168,386,441
204	BUFORD (GWINNETT)	39.88	7,121,127,299
205	BUFORD - HALL	39.72	2,183,210,831
206	CALHOUN	38.83	4,234,069,846
207	CARROLLTON	39.50	4,446,661,501
208	CARTERSVILLE	39.09	5,654,576,811
209	CHICKAMAUGA	38.55	490,218,724
210	COMMERCE	39.13	1,557,427,733
211	DALTON	95.92	5,505,369,401
212	DECATUR	49.41	7,102,381,283
213	DUBLIN	38.19	2,421,365,636
214	GAINESVILLE	99.31	10,206,897,221
215	JEFFERSON	39.13	4,631,197,208
216	MARIETTA	38.81	14,960,615,751
217	PELHAM	32.51	199,322,633
218	ROME	39.90	5,308,874,994
219	SOCIAL CIRCLE (NEWTON)	39.42	6,062,389
220	SOCIAL CIRCLE (WALTON)	39.01	1,046,953,399
221	THOMASVILLE	38.90	2,816,687,984
222	TRION	38.40	236,999,431
223	VALDOSTA	39.70	6,872,930,093
224	VIDALIA (MONTGOMERY)	27.87	43,149,626
225	VIDALIA (TOOMBS)	37.31	1,463,908,728
SUB-TOTAL-CITIES			\$ 218,588,204,923
SUB-TOTAL-COUNTIES			1,810,398,434,024
100% STATE DIGEST			\$ 2,028,986,638,947