



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

270 Washington Street, S.W., Room 1-156  
Atlanta, Georgia 30334-8400

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November 12, 2021

The following report includes the Revised State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2020. Each adjusted digest is computed by school district and includes a sales assessment ratio and adjusted 100% digest of each district.

Please substitute this information for that previously delivered to you on August 4, 2021.

# 2020 SALES RATIO STUDY

## STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 12, 2021

| <u>CODE</u> | <u>SCHOOL DISTRICT</u> | <u>OVERALL<br/>RATIO</u> | <u>ADJUSTED<br/>100% DIGEST</u> |
|-------------|------------------------|--------------------------|---------------------------------|
| 001         | APPLING                | 38.02                    | \$ 2,913,546,752                |
| 002         | ATKINSON               | 37.44                    | 430,372,557                     |
| 003         | BACON                  | 38.21                    | 663,215,224                     |
| 004         | BAKER                  | 39.12                    | 347,411,302                     |
| 005         | BALDWIN                | 35.74                    | 3,403,769,635                   |
| 006         | BANKS                  | 38.82                    | 1,648,645,178                   |
| 007         | BARROW                 | 37.24                    | 7,430,286,997                   |
| 008         | BARTOW                 | 37.12                    | 9,443,196,552                   |
| 009         | BEN HILL               | 39.73                    | 1,014,576,958                   |
| 010         | BERRIEN                | 36.21                    | 1,005,601,513                   |
| 011         | BIBB                   | 39.32                    | 11,952,423,524                  |
| 012         | BLECKLEY               | 40.80                    | 706,154,471                     |
| 013         | BRANTLEY               | 35.21                    | 885,540,929                     |
| 014         | BROOKS                 | 38.52                    | 1,231,212,520                   |
| 015         | BRYAN                  | 39.57                    | 4,573,994,878                   |
| 016         | BULLOCH                | 38.12                    | 5,826,484,744                   |
| 017         | BURKE                  | 40.70                    | 13,953,145,407                  |
| 018         | BUTTS                  | 39.30                    | 1,998,651,984                   |
| 019         | CALHOUN                | 39.20                    | 325,208,316                     |
| 020         | CAMDEN                 | 37.08                    | 4,443,574,480                   |
| 021         | CANDLER                | 40.89                    | 709,540,116                     |
| 022         | CARROLL                | 39.03                    | 7,096,034,633                   |
| 023         | CATOOSA                | 35.73                    | 5,578,997,389                   |
| 024         | CHARLTON               | 35.09                    | 849,934,853                     |
| 025         | CHATHAM                | 38.24                    | 49,379,844,820                  |
| 026         | CHATTAHOOCHEE          | 38.01                    | 160,158,621                     |
| 027         | CHATTOOGA              | 36.84                    | 1,182,924,429                   |
| 028         | CHEROKEE               | 38.02                    | 33,315,107,588                  |
| 029         | CLARKE                 | 38.97                    | 12,796,831,179                  |
| 030         | CLAY                   | 40.33                    | 274,135,994                     |
| 031         | CLAYTON                | 38.45                    | 22,803,970,443                  |
| 032         | CLINCH                 | 35.19                    | 671,492,496                     |
| 033         | COBB                   | 38.63                    | 99,044,172,666                  |
| 034         | COFFEE                 | 37.49                    | 2,537,820,234                   |
| 035         | COLQUITT               | 36.50                    | 3,039,369,117                   |
| 036         | COLUMBIA               | 39.77                    | 15,882,954,208                  |
| 037         | COOK                   | 35.79                    | 1,183,987,932                   |
| 038         | COWETA                 | 38.38                    | 17,518,491,450                  |
| 039         | CRAWFORD               | 37.51                    | 782,934,854                     |
| 040         | CRISP                  | 39.58                    | 1,817,804,438                   |

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|-------------|------------------------|--------------------------|----|---------------------------------|
| 041         | DADE                   | 39.04                    | \$ | 1,369,622,987                   |
| 042         | DAWSON                 | 39.19                    |    | 4,495,902,565                   |
| 043         | DECATUR                | 37.09                    |    | 2,542,682,723                   |
| 044         | DEKALB                 | 38.07                    |    | 82,205,439,148                  |
| 045         | DODGE                  | 38.38                    |    | 1,132,819,847                   |
| 046         | DOOLY                  | 35.01                    |    | 892,749,838                     |
| 047         | DOUGHERTY              | 40.70                    |    | 5,365,639,313                   |
| 048         | DOUGLAS                | 38.72                    |    | 15,108,209,943                  |
| 049         | EARLY                  | 40.93                    |    | 1,286,534,491                   |
| 050         | ECHOLS                 | 36.42                    |    | 290,460,085                     |
| 051         | EFFINGHAM              | 38.72                    |    | 5,622,119,915                   |
| 052         | ELBERT                 | 39.70                    |    | 1,526,713,465                   |
| 053         | EMANUEL                | 38.38                    |    | 1,314,500,368                   |
| 054         | EVANS                  | 37.71                    |    | 652,896,907                     |
| 055         | FANNIN                 | 36.54                    |    | 4,898,591,480                   |
| 056         | FAYETTE                | 39.06                    |    | 17,860,376,543                  |
| 057         | FLOYD                  | 38.90                    |    | 5,375,916,729                   |
| 058         | FORSYTH                | 39.36                    |    | 39,495,010,872                  |
| 059         | FRANKLIN               | 38.25                    |    | 2,104,893,791                   |
| 060         | FULTON                 | 37.42                    |    | 111,557,899,584                 |
| 061         | GILMER                 | 38.82                    |    | 4,152,298,439                   |
| 062         | GLASCOCK               | 38.36                    |    | 236,812,095                     |
| 063         | GLYNN                  | 37.45                    |    | 16,061,446,178                  |
| 064         | GORDON                 | 38.59                    |    | 2,802,554,065                   |
| 065         | GRADY                  | 39.02                    |    | 1,539,934,693                   |
| 066         | GREENE                 | 37.45                    |    | 4,782,854,719                   |
| 067         | GWINNETT               | 38.49                    |    | 109,387,531,954                 |
| 068         | HABERSHAM              | 36.28                    |    | 3,826,442,474                   |
| 069         | HALL                   | 38.53                    |    | 17,858,600,721                  |
| 070         | HANCOCK                | 39.45                    |    | 933,323,296                     |
| 071         | HARALSON               | 39.03                    |    | 1,554,206,129                   |
| 072         | HARRIS                 | 40.63                    |    | 3,570,528,589                   |
| 073         | HART                   | 38.15                    |    | 2,944,912,506                   |
| 074         | HEARD                  | 40.88                    |    | 1,076,473,955                   |
| 075         | HENRY                  | 39.99                    |    | 25,380,041,444                  |
| 076         | HOUSTON                | 36.26                    |    | 11,961,826,082                  |
| 077         | IRWIN                  | 36.45                    |    | 631,683,472                     |
| 078         | JACKSON                | 38.38                    |    | 6,239,819,766                   |
| 079         | JASPER                 | 39.23                    |    | 1,287,939,265                   |
| 080         | JEFF DAVIS             | 38.91                    |    | 948,630,524                     |

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November 12, 2021

| <u>CODE</u> | <u>SCHOOL DISTRICT</u> | <u>OVERALL<br/>RATIO</u> | <u>ADJUSTED<br/>100% DIGEST</u> |
|-------------|------------------------|--------------------------|---------------------------------|
| 081         | JEFFERSON              | 39.68                    | \$ 1,236,661,737                |
| 082         | JENKINS                | 40.82                    | 646,189,571                     |
| 083         | JOHNSON                | 39.85                    | 405,937,831                     |
| 084         | JONES                  | 39.36                    | 1,879,415,107                   |
| 085         | LAMAR                  | 38.94                    | 1,395,482,776                   |
| 086         | LANIER                 | 39.69                    | 453,981,423                     |
| 087         | LAURENS                | 37.78                    | 2,331,622,926                   |
| 088         | LEE                    | 34.53                    | 2,807,496,871                   |
| 089         | LIBERTY                | 38.07                    | 4,236,430,558                   |
| 090         | LINCOLN                | 38.86                    | 707,158,761                     |
| 091         | LONG                   | 38.30                    | 852,960,717                     |
| 092         | LOWNDES                | 38.26                    | 4,567,559,052                   |
| 093         | LUMPKIN                | 39.95                    | 2,990,280,246                   |
| 094         | MACON                  | 38.10                    | 999,303,265                     |
| 095         | MADISON                | 38.07                    | 2,232,587,771                   |
| 096         | MARION                 | 41.12                    | 493,731,915                     |
| 097         | MCDUFFIE               | 37.76                    | 1,682,943,717                   |
| 098         | MCINTOSH               | 39.36                    | 1,309,691,975                   |
| 099         | MERIWETHER             | 39.52                    | 1,565,490,777                   |
| 100         | MILLER                 | 37.08                    | 545,169,050                     |
| 101         | MITCHELL               | 39.14                    | 1,472,566,134                   |
| 102         | MONROE                 | 39.65                    | 3,994,543,116                   |
| 103         | MONTGOMERY             | 36.83                    | 469,939,722                     |
| 104         | MORGAN                 | 40.39                    | 2,629,952,513                   |
| 105         | MURRAY                 | 37.15                    | 2,926,366,081                   |
| 106         | MUSCOGEE               | 37.13                    | 16,381,547,483                  |
| 107         | NEWTON                 | 38.13                    | 9,037,248,259                   |
| 108         | OCONEE                 | 38.55                    | 6,227,445,544                   |
| 109         | OGLETHORPE             | 38.99                    | 1,166,133,340                   |
| 110         | PAULDING               | 39.60                    | 14,149,218,395                  |
| 111         | PEACH                  | 35.39                    | 2,188,080,312                   |
| 112         | PICKENS                | 39.73                    | 3,972,781,071                   |
| 113         | PIERCE                 | 38.08                    | 1,354,744,001                   |
| 114         | PIKE                   | 38.77                    | 1,537,107,960                   |
| 115         | POLK                   | 38.11                    | 3,095,211,567                   |
| 116         | PULASKI                | 37.29                    | 649,788,559                     |
| 117         | PUTNAM                 | 40.65                    | 3,770,342,826                   |
| 118         | QUITMAN                | 37.60                    | 201,596,697                     |
| 119         | RABUN                  | 38.03                    | 4,595,665,190                   |
| 120         | RANDOLPH               | 38.89                    | 500,747,730                     |

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|-------------|------------------------|--------------------------|----|---------------------------------|
| 121         | RICHMOND               | 37.26                    | \$ | 16,097,997,604                  |
| 122         | ROCKDALE               | 37.82                    |    | 8,534,592,508                   |
| 123         | SCHLEY                 | 37.44                    |    | 315,204,840                     |
| 124         | SCREVEN                | 38.14                    |    | 1,089,192,057                   |
| 125         | SEMINOLE               | 38.43                    |    | 801,365,474                     |
| 126         | SPALDING               | 39.34                    |    | 4,743,722,795                   |
| 127         | STEPHENS               | 37.16                    |    | 2,027,056,528                   |
| 128         | STEWART                | 38.83                    |    | 448,311,046                     |
| 129         | SUMTER                 | 39.07                    |    | 1,862,583,740                   |
| 130         | TALBOT                 | 35.88                    |    | 604,754,452                     |
| 131         | TALIAFERRO             | 41.36                    |    | 160,506,431                     |
| 132         | TATTNALL               | 38.45                    |    | 1,225,072,243                   |
| 133         | TAYLOR                 | 39.21                    |    | 633,929,043                     |
| 134         | TELFAIR                | 37.79                    |    | 700,835,518                     |
| 135         | TERRELL                | 38.36                    |    | 792,720,494                     |
| 136         | THOMAS                 | 38.31                    |    | 2,278,267,029                   |
| 137         | TIFT                   | 34.85                    |    | 3,561,188,240                   |
| 138         | TOOMBS                 | 39.92                    |    | 1,077,767,506                   |
| 139         | TOWNS                  | 37.66                    |    | 2,369,252,452                   |
| 140         | TREUTLEN               | 38.62                    |    | 331,075,274                     |
| 141         | TROUP                  | 39.07                    |    | 6,903,209,734                   |
| 142         | TURNER                 | 36.86                    |    | 606,929,582                     |
| 143         | TWIGGS                 | 37.56                    |    | 810,426,386                     |
| 144         | UNION                  | 37.33                    |    | 3,601,403,531                   |
| 145         | UPSON                  | 38.44                    |    | 1,818,515,199                   |
| 146         | WALKER                 | 34.00                    |    | 4,099,305,492                   |
| 147         | WALTON                 | 38.84                    |    | 8,726,054,153                   |
| 148         | WARE                   | 38.28                    |    | 2,234,335,020                   |
| 149         | WARREN                 | 39.12                    |    | 483,356,897                     |
| 150         | WASHINGTON             | 40.55                    |    | 1,732,833,914                   |
| 151         | WAYNE                  | 37.31                    |    | 2,130,025,337                   |
| 152         | WEBSTER                | 38.33                    |    | 251,307,063                     |
| 153         | WHEELER                | 38.16                    |    | 381,200,273                     |
| 154         | WHITE                  | 36.50                    |    | 2,802,747,891                   |
| 155         | WHITFIELD              | 37.53                    |    | 5,599,987,966                   |
| 156         | WILCOX                 | 37.29                    |    | 451,024,380                     |
| 157         | WILKES                 | 39.46                    |    | 921,418,415                     |
| 158         | WILKINSON              | 38.18                    |    | 977,553,853                     |
| 159         | WORTH                  | 35.40                    |    | 1,462,790,879                   |

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| <u>CODE</u>               | <u>SCHOOL DISTRICT</u> | <u>OVERALL<br/>RATIO</u> | <u>ADJUSTED<br/>100% DIGEST</u> |
|---------------------------|------------------------|--------------------------|---------------------------------|
| 200                       | ATLANTA (DEKALB)       | 38.07                    | \$ 6,597,692,227                |
| 201                       | ATLANTA (FULTON)       | 37.42                    | 91,352,760,382                  |
| 202                       | BREMEN (CARROLL)       | 39.03                    | 80,326,420                      |
| 203                       | BREMEN (HARALSON)      | 39.03                    | 647,040,640                     |
| 204                       | BUFORD (GWINNETT)      | 38.49                    | 4,199,658,802                   |
| 205                       | BUFORD - HALL          | 38.53                    | 1,019,033,882                   |
| 206                       | CALHOUN                | 38.59                    | 2,948,558,455                   |
| 207                       | CARROLLTON             | 39.03                    | 2,926,756,480                   |
| 208                       | CARTERSVILLE           | 37.12                    | 3,604,407,241                   |
| 209                       | CHICKAMAUGA            | 34.00                    | 371,830,062                     |
| 210                       | COMMERCE               | 38.38                    | 671,447,478                     |
| 211                       | DALTON                 | 93.82                    | 4,225,990,374                   |
| 212                       | DECATUR                | 47.59                    | 4,944,694,974                   |
| 213                       | DUBLIN                 | 37.78                    | 1,665,597,339                   |
| 214                       | GAINESVILLE            | 96.33                    | 6,309,940,309                   |
| 215                       | JEFFERSON              | 38.38                    | 2,397,785,805                   |
| 216                       | MARIETTA               | 38.63                    | 9,574,260,974                   |
| 217                       | PELHAM                 | 39.14                    | 125,954,076                     |
| 218                       | ROME                   | 38.90                    | 3,463,870,915                   |
| 219                       | SOCIAL CIRCLE (NEWTON) | 38.13                    | 2,417,164                       |
| 220                       | SOCIAL CIRCLE (WALTON) | 38.84                    | 668,676,148                     |
| 221                       | THOMASVILLE            | 38.31                    | 1,890,773,073                   |
| 222                       | TRION                  | 36.84                    | 191,313,225                     |
| 223                       | VALDOSTA               | 38.26                    | 4,464,485,158                   |
| 224                       | VIDALIA (MONTGOMERY)   | 36.83                    | 30,024,915                      |
| 225                       | VIDALIA (TOOMBS)       | 39.92                    | 934,012,797                     |
| <b>SUB-TOTAL-CITIES</b>   |                        |                          | \$ 155,309,309,315              |
| <b>SUB-TOTAL-COUNTIES</b> |                        |                          | <b>1,082,411,306,126</b>        |
| <b>100% STATE DIGEST</b>  |                        |                          | <b>\$ 1,237,720,615,441</b>     |