



SALES RATIO STUDY • NOVEMBER 15, 2022

2021 Statewide Equalized 100% Adjusted Property Tax Digest Report - Revised

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



DOAA
Georgia Department
of Audits & Accounts

2021 SALES RATIO STUDY

STATEWIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 15, 2022

The following report includes the Revised Statewide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2021. 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 or about August 4, 2022.

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL</u> <u>RATIO</u>	<u>ADJUSTED 100%</u> \$ <u>DIGEST</u>
001	APPLING	34.21	3,137,193,860
002	ATKINSON	35.89	448,521,761
003	BACON	38.17	722,436,587
004	BAKER	38.13	352,329,131
005	BALDWIN	38.98	3,245,814,921
006	BANKS	37.37	1,876,952,853
007	BARROW	37.05	8,087,793,113
008	BARTOW	36.08	10,219,182,360
009	BEN HILL	38.00	1,105,167,209
010	BERRIEN	30.51	1,178,936,374
011	BIBB	39.24	12,204,741,068
012	BLECKLEY	39.34	733,324,394
013	BRANTLEY	29.50	1,040,814,173
014	BROOKS	40.22	1,203,941,759
015	BRYAN	38.90	4,994,650,071
016	BULLOCH	38.22	6,165,823,110
017	BURKE	39.29	16,249,066,814
018	BUTTS	38.47	2,200,537,145
019	CALHOUN	40.36	335,229,990
020	CAMDEN	36.94	4,941,143,654
021	CANDLER	38.82	747,587,618

2021 SALES RATIO STUDY

STATEWIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 15, 2022

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
022	CARROLL	38.13	7,995,094,811
023	CATOOSA	34.39	6,448,332,730
024	CHARLTON	29.47	980,258,912
025	CHATHAM	37.72	51,132,602,407
026	CHATTAHOOCHEE	34.87	172,441,674
027	CHATTOOGA	29.26	1,482,240,754
028	CHEROKEE	38.00	36,854,322,826
029	CLARKE	38.27	14,038,435,883
030	CLAY	38.55	288,544,761
031	CLAYTON	38.13	25,136,546,206
032	CLINCH	31.73	742,818,260
033	COBB	38.18	106,321,037,434
034	COFFEE	33.77	2,803,932,184
035	COLQUITT	38.91	2,870,409,367
036	COLUMBIA	38.09	17,697,375,493
037	COOK	32.85	1,318,646,495
038	COWETA	35.35	19,821,874,048
039	CRAWFORD	36.97	800,452,612
040	CRISP	38.11	1,886,466,829
041	DADE	37.60	1,548,721,027
042	DAWSON	37.69	4,922,372,858
043	DECATUR	39.04	2,578,217,198
044	DEKALB	37.02	92,213,251,449
045	DODGE	39.51	1,143,260,120
046	DOOLY	33.52	948,303,788
047	DOUGHERTY	38.11	5,728,716,620
048	DOUGLAS	37.06	16,472,756,566
049	EARLY	39.87	1,327,141,030
050	ECHOLS	33.69	316,053,976
051	EFFINGHAM	38.50	6,290,122,575

2021 SALES RATIO STUDY

STATEWIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 15, 2022

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
052	ELBERT	40.39	1,672,503,132
053	EMANUEL	40.66	1,424,187,639
054	EVANS	32.96	771,554,102
055	FANNIN	30.35	6,207,867,177
056	FAYETTE	38.32	19,454,500,173
057	FLOYD	38.25	5,815,920,405
058	FORSYTH	38.82	42,418,021,931
059	FRANKLIN	36.64	2,323,378,354
060	FULTON	37.74	119,137,743,921
061	GILMER	37.74	4,998,251,992
062	GLASCOCK	39.07	238,369,774
063	GLYNN	37.14	17,135,826,881
064	GORDON	36.30	3,041,590,020
065	GRADY	33.80	1,781,381,744
066	GREENE	39.29	5,816,594,653
067	GWINNETT	38.14	115,191,286,813
068	HABERSHAM	36.35	4,322,682,734
069	HALL	38.67	19,297,996,970
070	HANCOCK	36.00	1,011,302,937
071	HARALSON	35.65	1,772,455,644
072	HARRIS	39.32	3,858,114,302
073	HART	36.00	3,292,455,476
074	HEARD	40.33	1,134,736,832
075	HENRY	39.44	27,589,155,809
076	HOUSTON	36.88	12,675,877,627
077	IRWIN	34.40	688,251,891
078	JACKSON	35.03	8,069,620,991
079	JASPER	39.86	1,350,750,538
080	JEFF DAVIS	39.02	1,035,793,156
081	JEFFERSON	38.24	1,320,298,227

2021 SALES RATIO STUDY

STATEWIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 15, 2022

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
082	JENKINS	38.32	646,216,136
083	JOHNSON	38.12	416,606,204
084	JONES	37.34	2,016,847,940
085	LAMAR	36.49	1,601,535,412
086	LANIER	34.21	530,581,665
087	LAURENS	33.72	2,695,747,289
088	LEE	38.37	2,993,924,426
089	LIBERTY	36.62	4,687,135,206
090	LINCOLN	37.16	861,071,529
091	LONG	34.30	1,018,083,270
092	LOWNDES	35.55	5,133,013,357
093	LUMPKIN	34.81	3,589,167,760
094	MACON	32.42	1,112,629,440
095	MADISON	33.10	2,672,786,903
096	MARION	39.27	515,580,424
097	MCDUFFIE	38.04	1,801,184,612
098	MCINTOSH	35.71	1,479,365,267
099	MERIWETHER	38.45	1,660,482,028
100	MILLER	33.69	573,175,410
101	MITCHELL	38.86	1,557,146,659
102	MONROE	39.76	4,315,482,184
103	MONTGOMERY	38.27	508,649,948
104	MORGAN	37.30	2,960,581,324
105	MURRAY	36.37	3,243,511,586
106	MUSCOGEE	36.76	16,608,640,890
107	NEWTON	38.40	10,120,541,433
108	OCONEE	37.90	6,745,848,881
109	OGLETHORPE	34.51	1,323,573,551
110	PAULDING	38.08	16,420,246,232
111	PEACH	36.52	2,158,104,747

2021 SALES RATIO STUDY

STATEWIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 15, 2022

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
			\$
112	PICKENS	39.37	4,203,184,596
113	PIERCE	34.30	1,560,909,065
114	PIKE	35.06	1,750,221,704
115	POLK	34.48	3,452,928,104
116	PULASKI	34.17	715,975,218
117	PUTNAM	37.36	4,382,811,485
118	QUITMAN	39.42	190,652,544
119	RABUN	38.05	4,842,966,741
120	RANDOLPH	38.30	526,125,354
121	RICHMOND	35.23	17,428,952,170
122	ROCKDALE	36.51	9,667,200,903
123	SCHLEY	38.17	316,820,521
124	SCREVEN	39.64	1,098,656,530
125	SEMINOLE	38.21	802,807,236
126	SPALDING	38.22	5,232,651,847
127	STEPHENS	33.72	2,238,489,381
128	STEWART	39.21	455,752,196
129	SUMTER	38.39	1,930,468,875
130	TALBOT	38.61	629,586,051
131	TALIAFERRO	41.19	168,145,968
132	TATTNALL	37.21	1,270,768,951
133	TAYLOR	38.40	660,584,131
134	TELFAIR	38.90	747,993,091
135	TERRELL	39.80	786,012,863
136	THOMAS	38.19	2,372,075,525
137	TIFT	34.53	3,670,214,515
138	TOOMBS	36.48	1,253,603,514
139	TOWNS	37.00	2,687,084,317
140	TREUTLEN	40.06	325,272,799
141	TROUP	38.09	7,298,698,884

2021 SALES RATIO STUDY

STATEWIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 15, 2022

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
142	TURNER	33.55	658,754,894
143	TWIGGS	35.57	888,018,179
144	UNION	38.02	4,656,144,969
145	UPSON	37.14	1,984,683,340
146	WALKER	35.21	4,516,388,202
147	WALTON	39.54	9,285,221,255
148	WARE	36.71	2,391,498,660
149	WARREN	38.14	507,743,184
150	WASHINGTON	37.23	1,862,239,772
151	WAYNE	34.61	2,345,605,424
152	WEBSTER	38.28	253,074,134
153	WHEELER	37.48	380,533,442
154	WHITE	35.32	3,145,700,862
155	WHITFIELD	34.25	6,082,961,481
156	WILCOX	39.81	510,054,020
157	WILKES	37.81	976,254,292
158	WILKINSON	37.27	1,011,422,483
159	WORTH	34.58	1,501,298,316

2021 SALES RATIO STUDY

STATEWIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED

November 15, 2022

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
			\$
200	ATLANTA (DEKALB)	37.02	7,327,301,030
201	ATLANTA (FULTON)	37.74	95,879,677,273
202	BREMEN (CARROLL)	38.13	86,900,301
203	BREMEN (HARALSON)	35.65	723,828,710
204	BUFORD (GWINNETT)	38.14	4,234,638,952
205	BUFORD - HALL	38.67	1,179,240,664
206	CALHOUN	36.30	3,277,086,779
207	CARROLLTON	38.13	3,138,597,695
208	CARTERSVILLE	36.08	3,730,289,725
209	CHICKAMAUGA	35.21	353,820,588
210	COMMERCE	35.03	974,642,206
211	DALTON	85.63	4,515,895,193
212	DECATUR	46.28	5,354,517,048
213	DUBLIN	33.72	1,837,315,489
214	GAINESVILLE	96.68	6,605,269,154
215	JEFFERSON	35.03	2,941,324,226
216	MARIETTA	38.18	10,430,564,593
217	PELHAM	38.86	130,002,237
218	ROME	38.25	3,862,523,737
219	SOCIAL CIRCLE (NEWTON)	38.40	2,559,737
220	SOCIAL CIRCLE (WALTON)	39.54	672,059,742
221	THOMASVILLE	38.19	1,968,016,471
222	TRION	29.26	196,440,800
223	VALDOSTA	35.55	4,798,649,822
224	VIDALIA (MONTGOMERY)	38.27	28,666,387
225	VIDALIA (TOOMBS)	36.48	1,042,830,162
SUB-TOTAL-CITIES			\$ 165,292,658,721
SUB-TOTAL-COUNTIES			1,175,913,084,404
100% STATE DIGEST			\$ 1,341,205,743,125