



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

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

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September 22, 2020

The following report includes the Revised State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2019. 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 June 11, 2020.

2019 SALES RATIO STUDY

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

September 22, 2020

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	37.31	\$	2,598,553,370
002	ATKINSON	38.30		411,887,368
003	BACON	38.01		659,590,573
004	BAKER	39.65		344,440,030
005	BALDWIN	38.22		3,170,814,204
006	BANKS	39.02		1,578,485,288
007	BARROW	38.30		6,838,195,933
008	BARTOW	38.11		8,282,164,971
009	BEN HILL	40.39		997,622,122
010	BERRIEN	38.05		964,585,789
011	BIBB	39.38		11,489,547,010
012	BLECKLEY	37.11		686,354,353
013	BRANTLEY	38.70		829,150,954
014	BROOKS	38.09		1,123,129,523
015	BRYAN	39.43		4,258,721,672
016	BULLOCH	38.56		5,645,711,067
017	BURKE	38.42		11,264,964,140
018	BUTTS	38.60		1,891,354,470
019	CALHOUN	38.51		319,534,387
020	CAMDEN	38.38		4,189,209,880
021	CANDLER	40.99		705,891,403
022	CARROLL	39.53		6,546,229,171
023	CATOOSA	38.19		5,079,014,903
024	CHARLTON	38.32		803,913,687
025	CHATHAM	38.01		46,982,066,707
026	CHATTAHOOCHEE	38.14		160,527,884
027	CHATTOOGA	36.70		1,153,913,970
028	CHEROKEE	38.47		30,665,356,670
029	CLARKE	38.46		12,106,094,481
030	CLAY	39.99		277,567,860
031	CLAYTON	39.49		21,104,392,264
032	CLINCH	39.06		624,080,486
033	COBB	39.26		92,814,704,448
034	COFFEE	38.46		2,535,985,879
035	COLQUITT	38.05		2,608,257,562
036	COLUMBIA	40.16		14,906,777,544
037	COOK	37.70		1,115,749,659
038	COWETA	37.46		15,152,420,598
039	CRAWFORD	39.31		734,048,603
040	CRISP	39.38		1,802,107,368

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041	DADE	39.40	\$	1,299,230,712
042	DAWSON	38.90		4,200,252,958
043	DECATUR	38.00		2,403,150,130
044	DEKALB	38.27		77,314,144,762
045	DODGE	36.25		1,087,399,459
046	DOOLY	39.72		797,813,278
047	DOUGHERTY	40.10		5,450,173,587
048	DOUGLAS	39.07		14,025,185,098
049	EARLY	39.46		1,293,117,014
050	ECHOLS	37.78		289,241,485
051	EFFINGHAM	38.11		5,399,743,045
052	ELBERT	40.60		1,442,742,041
053	EMANUEL	40.68		1,274,352,842
054	EVANS	38.06		660,231,883
055	FANNIN	38.68		4,476,880,427
056	FAYETTE	39.64		16,700,442,033
057	FLOYD	38.70		5,212,612,295
058	FORSYTH	38.83		38,175,892,248
059	FRANKLIN	38.19		1,991,550,319
060	FULTON	38.17		106,261,420,556
061	GILMER	39.73		3,883,905,318
062	GLASCOCK	38.29		232,052,145
063	GLYNN	38.48		15,396,658,832
064	GORDON	39.47		2,795,834,932
065	GRADY	38.38		1,534,650,440
066	GREENE	38.24		4,497,740,123
067	GWINNETT	39.02		100,687,940,786
068	HABERSHAM	38.33		3,552,383,941
069	HALL	39.62		16,323,469,292
070	HANCOCK	39.73		918,976,032
071	HARALSON	38.82		1,463,191,231
072	HARRIS	40.14		3,453,833,913
073	HART	38.10		2,777,442,549
074	HEARD	40.85		1,018,187,787
075	HENRY	40.30		23,570,182,067
076	HOUSTON	37.02		11,397,461,782
077	IRWIN	38.13		612,736,929
078	JACKSON	37.47		5,953,891,315
079	JASPER	40.02		1,136,159,857
080	JEFF DAVIS	38.70		918,351,566

**2019 SALES RATIO STUDY**

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

September 22, 2020

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	40.75	\$	1,178,428,104
082	JENKINS	38.63		604,390,475
083	JOHNSON	39.31		397,909,228
084	JONES	38.52		1,875,186,610
085	LAMAR	37.31		1,348,134,214
086	LANIER	40.70		439,211,448
087	LAURENS	38.06		2,202,178,844
088	LEE	37.32		2,546,650,203
089	LIBERTY	38.49		4,044,894,433
090	LINCOLN	38.05		708,022,631
091	LONG	38.12		824,852,302
092	LOWNDES	38.82		4,561,988,744
093	LUMPKIN	38.82		3,025,529,235
094	MACON	38.50		914,595,507
095	MADISON	38.77		2,053,952,141
096	MARION	39.16		508,616,572
097	MCDUFFIE	38.02		1,686,868,464
098	MCINTOSH	40.59		1,220,756,645
099	MERIWETHER	40.70		1,475,394,921
100	MILLER	39.28		520,012,719
101	MITCHELL	38.96		1,487,206,030
102	MONROE	39.95		3,813,407,375
103	MONTGOMERY	39.89		437,543,251
104	MORGAN	39.87		2,483,199,018
105	MURRAY	38.46		2,814,777,091
106	MUSCOGEE	38.86		16,375,928,821
107	NEWTON	39.19		8,262,611,812
108	OCONEE	38.33		5,846,365,687
109	OGLETHORPE	39.28		1,147,980,165
110	PAULDING	39.80		13,008,914,926
111	PEACH	38.08		1,952,743,226
112	PICKENS	40.15		3,742,901,298
113	PIERCE	38.19		1,301,477,894
114	PIKE	34.09		1,398,355,751
115	POLK	38.09		2,821,535,879
116	PULASKI	38.63		615,378,917
117	PUTNAM	40.54		3,598,709,816
118	QUITMAN	38.07		195,783,586
119	RABUN	38.92		4,466,064,691
120	RANDOLPH	39.50		496,919,298

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121	RICHMOND	38.02	\$	14,685,304,478
122	ROCKDALE	36.57		7,877,563,208
123	SCHLEY	38.02		303,922,428
124	SCREVEN	40.00		1,035,395,569
125	SEMINOLE	40.83		708,646,530
126	SPALDING	38.48		4,669,757,796
127	STEPHENS	38.40		1,926,097,599
128	STEWART	39.11		452,480,763
129	SUMTER	39.73		1,837,835,279
130	TALBOT	38.05		569,062,576
131	TALIAFERRO	39.07		159,940,992
132	TATTNALL	38.46		1,173,857,777
133	TAYLOR	39.50		608,351,674
134	TELFAIR	38.90		771,518,787
135	TERRELL	38.20		793,108,504
136	THOMAS	38.53		2,247,795,335
137	TIFT	38.04		3,222,244,978
138	TOOMBS	39.64		1,062,340,578
139	TOWNS	38.26		2,185,138,201
140	TREUTLEN	38.94		317,524,224
141	TROUP	39.33		6,454,215,102
142	TURNER	38.21		582,679,557
143	TWIGGS	38.63		796,929,364
144	UNION	37.56		3,517,806,002
145	UPSON	38.04		1,717,821,724
146	WALKER	34.40		3,986,086,621
147	WALTON	38.53		8,171,960,452
148	WARE	38.16		2,142,665,679
149	WARREN	38.45		493,742,394
150	WASHINGTON	39.64		1,773,594,254
151	WAYNE	38.23		2,037,027,402
152	WEBSTER	38.63		250,177,161
153	WHEELER	37.57		377,010,305
154	WHITE	38.14		2,645,833,577
155	WHITFIELD	38.69		5,349,433,131
156	WILCOX	37.08		444,800,526
157	WILKES	41.01		883,350,012
158	WILKINSON	39.36		896,124,715
159	WORTH	38.07		1,377,553,081

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200	ATLANTA (DEKALB)	38.27	\$	6,658,563,838
201	ATLANTA (FULTON)	38.17		85,786,652,808
202	BREMEN (CARROLL)	39.53		75,930,846
203	BREMEN (HARALSON)	38.82		618,318,007
204	BUFORD (GWINNETT)	39.02		3,652,834,676
205	BUFORD - HALL	39.62		898,400,924
206	CALHOUN	39.47		2,832,219,725
207	CARROLLTON	39.53		2,700,419,275
208	CARTERSVILLE	38.11		3,125,277,012
209	CHICKAMAUGA	34.40		366,602,663
210	COMMERCE	37.47		582,470,834
211	DALTON	96.73		4,096,602,972
212	DECATUR	47.83		4,627,402,673
213	DUBLIN	38.06		1,599,882,586
214	GAINESVILLE	99.04		5,618,397,531
215	JEFFERSON	37.47		2,262,218,481
216	MARIETTA	39.26		8,984,382,215
217	PELHAM	38.96		128,162,369
218	ROME	38.70		3,299,379,155
219	SOCIAL CIRCLE (NEWTON)	39.19		2,217,656
220	SOCIAL CIRCLE (WALTON)	38.53		599,189,302
221	THOMASVILLE	38.53		1,829,830,003
222	TRION	36.70		205,961,445
223	VALDOSTA	38.82		4,278,934,755
224	VIDALIA (MONTGOMERY)	39.89		28,273,342
225	VIDALIA (TOOMBS)	39.64		932,478,294
	<b>SUB-TOTAL-CITIES</b>		\$	<b>145,791,003,387</b>
	<b>SUB-TOTAL-COUNTIES</b>			<b>1,016,215,821,567</b>
	<b>100% STATE DIGEST</b>		\$	<b>1,162,006,824,954</b>