



# 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 14, 2018

The following report includes the Revised State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2017. 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 May 24, 2018.

**2017 SALES RATIO STUDY****STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT - REVISED****September 14, 2018**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	38.37	\$	2,395,635,973
002	ATKINSON	39.02		373,218,309
003	BACON	38.52		648,807,307
004	BAKER	40.84		350,345,652
005	BALDWIN	38.57		3,151,122,469
006	BANKS	38.16		1,405,529,725
007	BARROW	35.64		5,966,636,320
008	BARTOW	38.80		6,697,810,450
009	BEN HILL	38.07		1,011,768,342
010	BERRIEN	37.85		947,878,058
011	BIBB	40.62		10,841,649,478
012	BLECKLEY	41.24		616,146,020
013	BRANTLEY	39.61		820,582,578
014	BROOKS	38.05		1,064,430,358
015	BRYAN	40.23		3,698,478,795
016	BULLOCH	38.99		4,978,384,033
017	BURKE	39.82		9,231,420,953
018	BUTTS	38.07		1,620,104,711
019	CALHOUN	38.88		316,276,156
020	CAMDEN	38.07		3,840,812,813
021	CANDLER	38.21		698,121,978
022	CARROLL	38.44		5,776,839,049
023	CATOOSA	39.43		4,564,305,168
024	CHARLTON	38.31		770,541,700
025	CHATHAM	38.35		40,352,207,132
026	CHATTAHOOCHEE	38.35		163,609,208
027	CHATTOOGA	36.35		1,105,756,339
028	CHEROKEE	38.15		26,281,344,000
029	CLARKE	39.29		10,351,424,861
030	CLAY	39.00		273,465,364
031	CLAYTON	39.82		18,525,141,716
032	CLINCH	38.87		605,447,128
033	COBB	38.44		82,712,623,102
034	COFFEE	39.76		2,265,148,613
035	COLQUITT	38.47		2,528,526,057
036	COLUMBIA	39.50		13,507,962,368
037	COOK	39.74		1,011,029,850
038	COWETA	38.03		13,349,126,611
039	CRAWFORD	39.50		720,237,131
040	CRISP	38.80		1,688,432,412

**2017 SALES RATIO STUDY**

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

**September 14, 2018**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	38.00	\$	1,253,914,497
042	DAWSON	40.65		3,482,310,601
043	DECATUR	40.04		2,261,411,935
044	DEKALB	38.78		63,913,126,608
045	DODGE	38.49		1,017,865,134
046	DOOLY	40.12		786,630,924
047	DOUGHERTY	40.43		5,317,836,803
048	DOUGLAS	38.25		12,185,975,702
049	EARLY	43.10		1,131,990,405
050	ECHOLS	39.88		270,343,363
051	EFFINGHAM	39.39		4,574,573,327
052	ELBERT	39.12		1,348,498,984
053	EMANUEL	41.42		1,195,735,736
054	EVANS	39.64		615,578,604
055	FANNIN	38.36		3,995,882,734
056	FAYETTE	39.58		14,821,733,759
057	FLOYD	38.62		4,759,880,472
058	FORSYTH	38.72		31,897,311,311
059	FRANKLIN	39.49		1,642,897,679
060	FULTON	Estimated		92,826,560,495
061	GILMER	38.96		3,338,873,387
062	GLASCOCK	40.79		212,868,133
063	GLYNN	38.15		14,364,308,381
064	GORDON	38.28		2,625,251,176
065	GRADY	39.03		1,467,244,886
066	GREENE	38.14		4,038,137,850
067	GWINNETT	39.48		85,739,520,049
068	HABERSHAM	38.49		3,136,769,929
069	HALL	38.76		14,021,735,697
070	HANCOCK	40.60		892,820,319
071	HARALSON	39.74		1,283,824,083
072	HARRIS	40.58		3,236,001,017
073	HART	38.04		2,623,533,118
074	HEARD	39.21		975,440,060
075	HENRY	39.36		20,269,086,980
076	HOUSTON	38.08		10,277,264,497
077	IRWIN	38.05		602,581,035
078	JACKSON	38.01		5,108,057,288
079	JASPER	38.80		1,044,451,095
080	JEFF DAVIS	38.72		869,759,797

2017 SALES RATIO STUDY

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

September 14, 2018

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	41.47	\$	1,016,853,745
082	JENKINS	41.37		557,758,327
083	JOHNSON	39.23		388,974,230
084	JONES	42.03		1,696,245,611
085	LAMAR	38.30		1,294,291,940
086	LANIER	40.12		433,238,213
087	LAURENS	38.77		2,089,366,610
088	LEE	37.78		2,443,001,315
089	LIBERTY	39.92		3,675,864,227
090	LINCOLN	37.44		709,188,956
091	LONG	41.05		744,943,116
092	LOWNDES	38.72		4,233,654,181
093	LUMPKIN	38.44		2,685,726,437
094	MACON	38.93		887,831,388
095	MADISON	39.42		1,768,318,504
096	MARION	38.95		497,770,914
097	MCDUFFIE	39.14		1,567,140,238
098	MCINTOSH	38.04		1,229,196,002
099	MERIWETHER	39.98		1,391,484,342
100	MILLER	40.18		473,788,860
101	MITCHELL	40.51		1,395,471,439
102	MONROE	39.04		3,644,685,387
103	MONTGOMERY	39.57		443,368,235
104	MORGAN	39.26		2,351,778,068
105	MURRAY	39.76		2,489,984,044
106	MUSCOGEE	39.99		15,847,131,473
107	NEWTON	38.89		6,984,499,910
108	OCONEE	38.88		4,842,648,216
109	OGLETHORPE	37.60		995,864,041
110	PAULDING	39.30		10,886,851,038
111	PEACH	39.23		1,748,823,667
112	PICKENS	41.10		3,490,037,585
113	PIERCE	38.73		1,193,250,478
114	PIKE	37.02		1,235,024,065
115	POLK	38.87		2,553,229,754
116	PULASKI	40.30		592,145,256
117	PUTNAM	39.58		3,441,356,554
118	QUITMAN	37.13		194,681,452
119	RABUN	39.43		4,298,816,506
120	RANDOLPH	39.04		485,081,340

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September 14, 2018

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
121	RICHMOND	38.91	\$	13,914,199,277
122	ROCKDALE	38.98		6,382,689,719
123	SCHLEY	42.90		273,905,504
124	SCREVEN	41.02		985,074,241
125	SEMINOLE	38.27		750,017,229
126	SPALDING	39.42		4,088,264,677
127	STEPHENS	38.08		1,858,948,535
128	STEWART	39.63		430,612,526
129	SUMTER	40.72		1,782,067,102
130	TALBOT	41.13		534,145,766
131	TALIAFERRO	39.54		151,800,970
132	TATTNALL	38.73		1,103,355,083
133	TAYLOR	40.60		567,515,358
134	TELFAIR	41.52		681,398,320
135	TERRELL	39.67		749,587,382
136	THOMAS	39.08		2,168,501,782
137	TIFT	38.16		3,094,135,779
138	TOOMBS	39.12		1,050,359,108
139	TOWNS	38.07		2,002,138,070
140	TREUTLEN	38.45		304,044,278
141	TROUP	39.67		5,911,119,653
142	TURNER	40.19		540,356,731
143	TWIGGS	38.55		768,953,126
144	UNION	37.58		3,365,021,596
145	UPSON	38.54		1,558,473,805
146	WALKER	36.68		3,640,597,562
147	WALTON	38.26		7,207,999,877
148	WARE	38.38		2,024,867,175
149	WARREN	39.11		469,183,580
150	WASHINGTON	42.48		1,690,422,341
151	WAYNE	40.27		1,946,267,183
152	WEBSTER	39.03		233,782,497
153	WHEELER	39.83		353,997,472
154	WHITE	39.09		2,358,560,631
155	WHITFIELD	38.50		5,190,651,634
156	WILCOX	38.14		426,122,404
157	WILKES	39.81		881,289,218
158	WILKINSON	39.31		822,416,548
159	WORTH	39.25		1,287,368,331

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200	ATLANTA (DEKALB)	38.78	\$	4,962,700,414
201	ATLANTA (FULTON)	Estimated		73,166,551,470
202	BREMEN (CARROLL)	38.44		69,521,018
203	BREMEN (HARALSON)	39.74		551,880,242
204	BUFORD (GWINNETT)	39.48		2,547,846,823
205	BUFORD - HALL	38.76		707,924,587
206	CALHOUN	38.28		2,316,685,412
207	CARROLLTON	38.44		2,331,827,868
208	CARTERSVILLE	38.80		2,623,546,290
209	CHICKAMAUGA	36.68		325,449,740
210	COMMERCE	38.01		518,885,941
211	DALTON	96.24		3,955,729,280
212	DECATUR	48.47		3,906,620,172
213	DUBLIN	38.77		1,450,217,333
214	GAINESVILLE	96.90		4,853,427,711
215	JEFFERSON	38.01		1,894,055,999
216	MARIETTA	38.44		8,092,914,744
217	PELHAM	40.51		122,404,651
218	ROME	38.62		3,151,695,170
219	SOCIAL CIRCLE (NEWTON)	38.89		2,079,574
220	SOCIAL CIRCLE (WALTON)	38.26		572,040,769
221	THOMASVILLE	39.08		1,725,943,318
222	TRION	36.35		187,480,807
223	VALDOSTA	38.72		4,173,007,503
224	VIDALIA (MONTGOMERY)	39.57		28,824,904
225	VIDALIA (TOOMBS)	39.12		876,205,341
	<b>SUB-TOTAL-CITIES</b>		\$	<b>125,115,467,081</b>
	<b>SUB-TOTAL-COUNTIES</b>			<b>895,105,493,871</b>
	<b>100% STATE DIGEST</b>		\$	<b>1,020,220,960,952</b>