



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

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May 31, 2019

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

2018 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
May 31, 2019

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	38.23	\$	2,458,677,438
002	ATKINSON	38.16		392,647,298
003	BACON	38.15		653,411,532
004	BAKER	41.03		339,186,896
005	BALDWIN	38.35		3,128,441,098
006	BANKS	38.31		1,481,231,544
007	BARROW	38.13		6,407,179,428
008	BARTOW	38.36		7,443,088,843
009	BEN HILL	39.16		985,214,751
010	BERRIEN	38.33		940,999,248
011	BIBB	39.26		11,332,787,530
012	BLECKLEY	38.18		660,149,485
013	BRANTLEY	39.60		831,189,076
014	BROOKS	39.99		1,069,958,754
015	BRYAN	38.64		4,003,958,569
016	BULLOCH	38.41		5,272,706,302
017	BURKE	39.69		9,600,543,220
018	BUTTS	37.07		1,755,680,821
019	CALHOUN	39.78		321,384,386
020	CAMDEN	39.87		3,976,672,144
021	CANDLER	38.21		716,735,081
022	CARROLL	37.60		6,073,159,935
023	CATOOSA	39.33		4,764,960,373
024	CHARLTON	39.92		767,233,100
025	CHATHAM	38.90		43,065,867,434
026	CHATTAHOOCHEE	38.24		162,024,132
027	CHATTOOGA	36.47		1,153,124,143
028	CHEROKEE	38.59		27,888,214,103
029	CLARKE	38.73		11,013,369,538
030	CLAY	38.70		273,750,820
031	CLAYTON	41.08		19,995,567,405
032	CLINCH	39.82		602,195,908
033	COBB	38.90		88,548,700,201
034	COFFEE	38.73		2,420,927,323
035	COLQUITT	37.47		2,641,952,686
036	COLUMBIA	39.45		14,348,698,585
037	COOK	39.19		1,045,030,682
038	COWETA	38.72		13,955,918,071
039	CRAWFORD	38.71		733,727,663
040	CRISP	38.83		1,695,288,150

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041	DADE	40.53	\$	1,238,513,296
042	DAWSON	41.12		3,897,352,628
043	DECATUR	38.94		2,330,402,895
044	DEKALB	38.37		71,383,214,369
045	DODGE	38.22		1,018,301,640
046	DOOLY	38.64		826,167,409
047	DOUGHERTY	39.12		5,472,561,942
048	DOUGLAS	39.20		13,115,436,702
049	EARLY	42.56		1,220,758,655
050	ECHOLS	38.40		286,164,888
051	EFFINGHAM	38.51		4,908,316,934
052	ELBERT	41.23		1,402,552,770
053	EMANUEL	40.78		1,245,008,005
054	EVANS	38.57		619,312,958
055	FANNIN	38.17		4,115,042,571
056	FAYETTE	38.57		15,936,892,632
057	FLOYD	39.04		4,960,581,500
058	FORSYTH	38.32		35,420,729,757
059	FRANKLIN	38.23		1,729,961,793
060	FULTON	Estimated		99,430,891,925
061	GILMER	39.42		3,752,161,214
062	GLASCOCK	39.58		221,505,014
063	GLYNN	38.02		14,969,451,529
064	GORDON	38.16		2,780,763,253
065	GRADY	39.11		1,490,370,460
066	GREENE	38.05		4,329,109,499
067	GWINNETT	38.97		91,569,240,839
068	HABERSHAM	38.61		3,446,183,973
069	HALL	38.97		15,263,291,233
070	HANCOCK	40.83		893,343,469
071	HARALSON	40.01		1,376,652,133
072	HARRIS	40.32		3,345,313,768
073	HART	36.72		2,759,449,157
074	HEARD	41.67		949,864,212
075	HENRY	40.67		24,261,196,829
076	HOUSTON	38.02		10,498,509,795
077	IRWIN	38.20		611,076,131
078	JACKSON	38.20		5,509,864,346
079	JASPER	38.63		1,116,878,345
080	JEFF DAVIS	39.60		881,209,655

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081	JEFFERSON	39.90	\$	1,097,276,817
082	JENKINS	39.40		562,456,407
083	JOHNSON	38.43		396,117,385
084	JONES	39.86		1,798,242,972
085	LAMAR	38.03		1,321,777,640
086	LANIER	40.25		439,525,518
087	LAURENS	38.62		2,123,776,131
088	LEE	37.85		2,490,526,723
089	LIBERTY	39.46		3,808,781,843
090	LINCOLN	38.19		711,611,932
091	LONG	38.78		786,891,506
092	LOWNDES	38.87		4,446,964,104
093	LUMPKIN	38.04		2,828,210,148
094	MACON	38.26		889,330,639
095	MADISON	38.65		1,861,612,380
096	MARION	40.42		491,836,000
097	MCDUFFIE	38.08		1,630,689,772
098	MCINTOSH	39.63		1,222,583,596
099	MERIWETHER	40.40		1,433,655,235
100	MILLER	40.57		478,001,576
101	MITCHELL	40.03		1,418,909,959
102	MONROE	38.79		3,811,703,190
103	MONTGOMERY	40.09		427,772,024
104	MORGAN	39.49		2,440,346,006
105	MURRAY	38.15		2,814,355,419
106	MUSCOGEE	39.64		15,913,909,773
107	NEWTON	38.90		7,614,909,628
108	OCONEE	39.04		5,224,631,197
109	OGLETHORPE	35.67		1,055,288,998
110	PAULDING	39.09		11,983,243,127
111	PEACH	38.70		1,817,001,628
112	PICKENS	40.40		3,615,124,133
113	PIERCE	38.02		1,242,378,748
114	PIKE	36.03		1,292,952,393
115	POLK	37.74		2,675,164,730
116	PULASKI	39.59		604,695,542
117	PUTNAM	39.97		3,445,943,250
118	QUITMAN	38.25		190,483,083
119	RABUN	38.68		4,415,428,198
120	RANDOLPH	40.10		486,467,557

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121	RICHMOND	38.75	\$	14,148,968,973
122	ROCKDALE	37.04		7,288,614,973
123	SCHLEY	40.03		290,679,845
124	SCREVEN	39.19		1,030,880,258
125	SEMINOLE	39.71		753,774,711
126	SPALDING	39.44		4,175,068,589
127	STEPHENS	38.13		1,875,056,396
128	STEWART	40.10		440,839,770
129	SUMTER	39.66		1,828,057,101
130	TALBOT	38.99		555,738,831
131	TALIAFERRO	40.41		153,110,900
132	TATTNALL	39.07		1,132,794,018
133	TAYLOR	39.27		597,921,158
134	TELFAIR	37.88		743,343,440
135	TERRELL	38.59		785,910,879
136	THOMAS	38.95		2,192,893,604
137	TIFT	38.45		3,125,739,521
138	TOOMBS	40.68		1,050,404,582
139	TOWNS	38.13		2,092,721,163
140	TREUTLEN	40.19		300,794,962
141	TROUP	39.16		6,144,432,496
142	TURNER	39.06		566,685,077
143	TWIGGS	38.19		810,847,666
144	UNION	37.85		3,416,074,744
145	UPSON	39.56		1,655,539,713
146	WALKER	36.93		3,697,623,551
147	WALTON	38.46		7,640,147,648
148	WARE	38.51		2,074,868,149
149	WARREN	38.64		497,048,029
150	WASHINGTON	39.90		1,759,998,155
151	WAYNE	38.31		2,008,961,703
152	WEBSTER	38.76		262,444,719
153	WHEELER	37.60		372,093,225
154	WHITE	38.94		2,506,858,737
155	WHITFIELD	38.23		5,233,858,705
156	WILCOX	37.27		438,667,787
157	WILKES	40.45		888,833,444
158	WILKINSON	39.25		895,274,079
159	WORTH	38.10		1,340,829,880

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200	ATLANTA (DEKALB)	38.37	\$	5,992,623,596
201	ATLANTA (FULTON)	Estimated		81,474,417,820
202	BREMEN (CARROLL)	37.60		72,834,338
203	BREMEN (HARALSON)	40.01		584,928,730
204	BUFORD (GWINNETT)	38.97		3,269,734,388
205	BUFORD - HALL	38.97		782,883,564
206	CALHOUN	38.16		2,377,646,987
207	CARROLLTON	37.60		2,445,166,852
208	CARTERSVILLE	38.36		2,816,750,715
209	CHICKAMAUGA	36.93		315,922,585
210	COMMERCE	38.20		561,884,189
211	DALTON	95.57		4,081,793,590
212	DECATUR	47.96		4,308,132,361
213	DUBLIN	38.62		1,482,810,250
214	GAINESVILLE	97.43		5,352,458,936
215	JEFFERSON	38.20		2,037,783,641
216	MARIETTA	38.90		8,608,080,110
217	PELHAM	40.03		120,304,390
218	ROME	39.04		3,167,566,381
219	SOCIAL CIRCLE (NEWTON)	38.90		2,061,695
220	SOCIAL CIRCLE (WALTON)	38.46		602,111,926
221	THOMASVILLE	38.95		1,786,198,812
222	TRION	36.47		194,138,297
223	VALDOSTA	38.87		4,269,047,764
224	VIDALIA (MONTGOMERY)	40.09		28,598,958
225	VIDALIA (TOOMBS)	40.68		914,204,184
	SUB-TOTAL-CITIES		\$	137,650,085,059
	SUB-TOTAL-COUNTIES			955,590,131,907
	100% STATE DIGEST		\$	1,093,240,216,966