

AMOUNT OF INSURANCE PREMIUM TAX PROCEEDS AND LOCAL OPTION SALES TAX PROCEEDS FOR 2025 MILLAGE ADJUSTMENT

Shown below are the 2024 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2025 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8.3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the Insurance Premium Tax proceeds exceed the cost of the service, then the 2025 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or a portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

Applicable services include:

- a. Police protection, except such protection provided by the county sheriff;
- b. Fire protection;
- c. Curbside or on-site residential or commercial garbage and solid waste collection;
- d. Curbs, sidewalks, and street lights;
- e. Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium Tax proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium Tax proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service.

Please contact the Local Government Services Division at 404-724-7003 if you have any questions.

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	1,135,779.28	2,930,255.66	Cook	749,670.26	3,111,139.19
Atkinson	456,723.80	441,921.64	Coweta	8,187,905.92	24,220,578.50
Bacon	673,462.23	1,219,149.20	Crawford	989,218.66	737,387.82
Baker	198,822.55	227,395.18	Crisp	824,829.55	2,807,810.94
Baldwin	2,333,783.47	6,363,324.03	Dade	1,228,767.06	3,110,563.67
Banks	1,252,450.98	4,085,566.49	Dawson	2,015,667.39	12,168,176.93
Barrow	4,558,411.18	13,621,994.65	Decatur	1,215,920.07	3,197,860.78
Bartow	6,428,304.50	23,879,862.61	Dekalb	37,178,506.10	
Ben Hill	714,100.69	1,422,083.20	Dodge	1,044,277.21	1,500,675.07
Berrien	935,733.21	1,457,804.56	Dooly	370,727.59	856,223.09
Bibb/Macon		88,643,023.02	Dougherty	1,410,635.07	8,114,413.92
Bleckley	659,916.08	1,076,141.72	Douglas	8,936,177.87	29,480,236.45
Brantley	1,444,456.76	1,527,690.91	Early	420,892.05	846,073.81
Brooks	995,074.09	1,053,624.36	Echols	323,709.33	250,969.37
Bryan	2,235,639.42	8,020,297.48	Effingham	4,266,251.27	12,696,185.72
Bulloch County	3,821,150.94		Elbert	1,234,972.07	2,106,595.34
Bulloch School		19,441,258.30	Emanuel	1,049,346.10	2,063,821.55
Burke	1,466,217.99	4,018,952.08	Evans	630,813.70	1,221,818.87
Butts	1,649,746.50	4,811,998.95	Fannin	1,978,349.93	8,049,663.99
Calhoun	103,387.73	369,369.42	Fayette	4,678,054.29	19,598,292.22
Camden	1,485,532.18	5,920,754.33	Floyd	5,214,132.32	11,579,414.34
Candler	592,010.53	1,090,807.51	Forsyth	21,320,943.81	53,030,784.28
Carroll	6,362,059.44	17,769,000.97	Franklin	1,469,888.56	3,706,446.12
Catoosa	4,761,516.06	11,524,960.27	Fulton	25,431.81	22,205,014.68
Charlton	621,986.85	973,339.44	Gilmer	2,520,807.76	6,407,737.06
Chatham	8,052,269.61	32,050,773.30	Glascok	181,780.62	162,862.32
Chattahoochee/Cusseta		1,157,536.95	Glynn	6,055,217.26	26,973,654.19
Chattooga County	1,541,202.50		Gordon	3,347,996.97	9,365,122.92
Chattooga School		2,432,057.95	Grady	1,365,976.47	2,195,217.39
Cherokee	15,572,044.37		Greene	1,133,419.63	6,318,897.00
Clarke/Athens		37,026,518.29	Gwinnett	62,848,114.21	
Clay	152,066.48	186,665.63	Habersham County	2,842,769.20	
Clayton	20,783,817.04	48,941,886.10	Habersham School		10,427,943.83
Clinch	334,633.65	536,574.34	Hall	11,951,201.69	39,147,099.20
Cobb	49,683,701.70		Hancock	644,796.83	478,132.42
Coffee	2,343,571.66	5,539,993.50	Haralson	1,576,946.86	2,984,950.60
Colquitt County	2,481,917.20		Harris	2,611,523.28	3,144,905.77
Colquitt School		8,651,890.14	Hart	1,768,865.24	4,302,992.92
Columbia	11,961,689.03	31,924,685.88	Heard	842,570.64	2,873,763.50

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	13,863,306.56	38,177,932.82	Quitman/Georgetown		275,237.86
Houston County	4,811,942.70		Rabun County	1,103,355.91	
Houston School		39,134,415.55	Rabun School		6,128,368.84
Irwin	539,486.42	504,282.65	Randolph	211,494.76	330,079.71
Jackson	3,652,741.69	12,938,679.23	Richmond/Augusta		47,507,167.06
Jasper	1,029,944.51	1,377,820.29	Rockdale	6,659,550.42	
Jeff Davis	918,341.70	1,602,863.46	Schley	258,163.44	370,223.05
Jefferson	756,574.43	1,458,146.33	Screven	912,923.24	1,501,762.70
Jenkins	499,284.94	705,460.66	Seminole	524,978.93	824,358.80
Johnson	458,122.12	562,373.95	Spalding	3,791,174.62	8,631,710.36
Jones	2,176,735.51	2,927,682.38	Stephens	1,490,601.07	3,639,791.23
Lamar	999,880.79	1,728,949.14	Stewart	267,602.04	163,288.74
Lanier	611,849.09	456,934.86	Sumter	1,058,260.34	2,832,327.52
Laurens	2,521,681.71	7,390,955.27	Talbot	383,574.58	592,353.93
Lee	2,541,607.66	4,529,292.27	Taliaferro	85,209.66	191,008.29
Liberty	1,928,185.47	5,660,330.52	Tattnall	1,359,858.85	2,043,869.34
Lincoln	542,283.05	913,461.80	Taylor	437,933.98	886,228.36
Long	1,272,639.11	882,500.87	Telfair	411,453.44	492,301.56
Lowndes	4,921,710.23	19,372,585.43	Terrell	353,423.47	709,122.50
Lumpkin	2,268,936.73	4,882,355.87	Thomas	2,009,462.38	6,084,922.41
Macon	574,531.63	973,043.14	Tift	1,954,840.80	7,756,271.16
Madison	2,302,845.81	2,697,260.85	Toombs	1,043,490.66	2,897,008.65
Marion	517,375.60	508,013.25	Towns County	909,077.88	2,506,221.19
McDuffie	1,248,430.83	3,128,518.64	Towns Schools		3,341,243.83
McIntosh	831,384.14	1,608,595.69	Treutlen	307,628.74	468,372.26
Meriwether	1,211,725.13	1,827,465.31	Troup	2,843,730.54	8,413,216.56
Miller	350,539.45	585,058.85	Turner	333,060.55	851,965.14
Mitchell County	1,033,003.32		Twiggs	598,128.15	567,975.66
Mitchell School		2,520,843.86	Union	2,098,517.40	6,575,769.53
Monroe	2,031,747.98	6,062,494.65	Upson	1,527,918.53	3,045,251.97
Montgomery	434,176.01	652,647.29	Walker	4,532,192.82	5,941,768.02
Morgan	1,242,138.42	5,302,219.35	Walton	5,553,747.46	14,950,062.90
Murray	2,993,874.34	5,284,958.89	Ware	1,949,684.52	5,356,139.09
Muscogee/Columbus		97,603,992.28	Warren	273,719.66	474,107.32
Newton	8,136,343.15	17,224,259.57	Washington	887,229.25	2,473,036.06
Oconee	3,220,750.54	11,214,290.44	Wayne	1,668,274.14	3,111,501.68
Oglethorpe	1,150,374.17	1,218,531.33	Webster		227,429.58
Paulding	13,063,384.45	26,537,935.00	Wheeler	304,657.32	301,410.77
Peach	1,123,281.87	4,901,966.20	White	2,093,273.73	4,818,305.63
Pickens	2,496,686.87	6,452,366.31	Whitfield	5,632,926.90	15,292,637.55
Pierce	1,311,442.29	1,894,944.18	Wilcox	368,018.36	339,073.28
Pike	1,393,942.72	2,009,280.92	Wilkes	452,179.29	1,338,648.00
Polk	2,267,625.81	4,168,058.88	Wilkinson	386,196.42	699,329.89
Pulaski	512,481.51	705,296.72	Worth	1,175,281.61	1,543,167.89
Putnam	1,375,764.66	4,224,369.78	Totals	519,602,155.33	1,262,790,054.43

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