

**Georgia Department**

**of Revenue**

Local Government Services Division

Digest Submission

2025

*For Educational Purposes Only:*

*The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department’s official interpretation of the laws of the State of Georgia. The applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.*

**https://dor.georgia.gov/local-government-services/digest-compliance/county-tax-digest-submission-package**

*May 2025*

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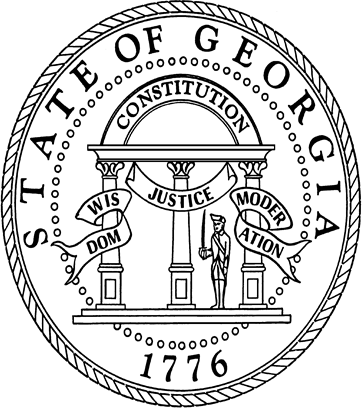
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Georgia Department of Revenue Local Government Services Memorandum

To: Tax Commissioner

Chairman, Board of Assessors

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AI-generated content may be incorrect.From: Jonathan K. Ussery, Director

Date: May 9, 2025

# Re: 2025 Digest Submission Package

The time is here once again to begin preparing the tax digest for submission to the Revenue Commissioner

by the due date of **September 2, 2025 (Tuesday)**, or by the approved extension deadline.

When submitting an extension request, please include an explanation of the circumstances that are delaying submission

of the digest and the anticipated schedule for completion. We are also requesting that you include a letter from the Board

of Assessors and other responsible parties to substantiate your request.

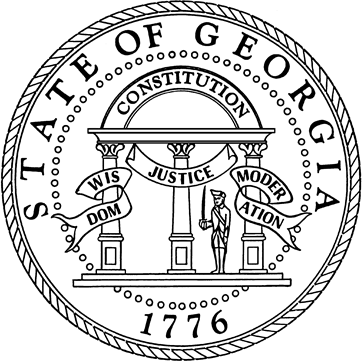
2025 Digest submissions will be 100% electronic uploaded through the DOR Portal. There are numerous 1-day training classes on digest submission that will be taking place in regional locations across the state to aid in this process. Please

read the Digest Submission Manual that is included in this package.

If you have any questions, do not hesitate to call Missy Dove (404) 780-1111 or Faye Brown (470) 580-1317.

The digest submission files, and package may be downloaded from our website at:

<https://dor.georgia.gov/local-government-services/digest-compliance/county-tax-digest-submission-package>

Georgia Department of Revenue Local Government Services Division Memorandum

To:

From: Date:

Tax Commissioner

Chairman, Board of Assessors

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AI-generated content may be incorrect.Jonathan K. Ussery, Director May 9, 2025

# Re: Net Digest Accuracy for Municipalities

In the 2013 Legislative Session House Bill 463 was passed which changed the ad valorem tax methodology

for International Registration Program (IRP) vehicles. Beginning with the 2014 tax year, these vehicles pay

an Alternative Ad Valorem Tax (AAVT).

* The Alternative Ad Valorem Tax (AAVT) is assessed and collected directly through the Georgia Department of Revenue Motor Vehicle Division at the same time the customer pays the annual IRP registration fees.
* The AAVT is determined by the value and rate assigned to each weight class.
* The AAVT will be distributed by DOR to the local governments on an annual basis “based upon the immediately preceding year’s ‘Tax Digest’ of each tax authority and the proportion that the amount of ad valorem taxes to be collected by a jurisdiction bear to the total amount of ad valorem taxes collected statewide.”
* The annual distribution will be made approximately April 1st of each year.

Since the distribution of IRP AAVT is dependent on the “Net Ad Valorem Tax Digest” of each taxing authority in the State, DOR requires that exemptions (Freeport and Homestead) are accurately reflected on the consolidated summary reports for every “Municipality” in each county regardless of whether the Tax Commissioner collects real and personal property taxes for those entities.

For 2025, please continue to report Municipal exemptions and accurately reflect net digest amounts.

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AI-generated content may be incorrect.Georgia Department of Revenue Local Government Services Division Memorandum

To: Tax Commissioners Board of Tax Assessors

From: Jonathan K. Ussery, Director A picture containing text, clipart

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Date: December 11, 2024

# Re: 2025 Social Security Maximum for Homestead Exemptions

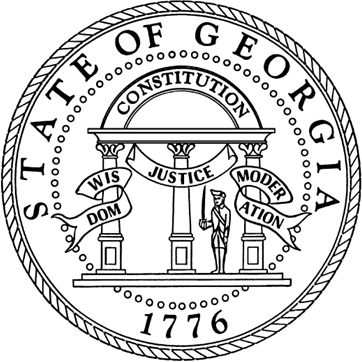
As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. § 48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed $10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized by to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2025 is $96,432 which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2025.

[https://www.ssa.gov/news/press/factsheets/colafacts2025.pdf](http://www.ssa.gov/news/press/factsheets/colafacts2025.pdf)

If you have any questions regarding this matter, please do not hesitate to contact our office.

Georgia Department of Revenue Local Government Services Division Memorandum

Shape

AI-generated content may be incorrect.To: Tax Commissioners Board of Tax Assessors

From: Jonathan K. Ussery, Director

Date: December 30, 2024

# Re: 2025 Homestead Exemption pursuant to O.C.G.A. §§ 48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

Disabled veterans, surviving spouse, and minor children pursuant to O.C.G.A. § 48-5-48

Surviving spouse of servicemember killed in action pursuant to O.C.G.A. § 48-5-52.1

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of $32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting amount as of the date of this announcement is $121,812 and such amount may be claimed for tax year 2025 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. § 48-5-48 or by qualified surviving spouses of service members killed in action pursuant to O.C.G.A. § 48-5-52.1

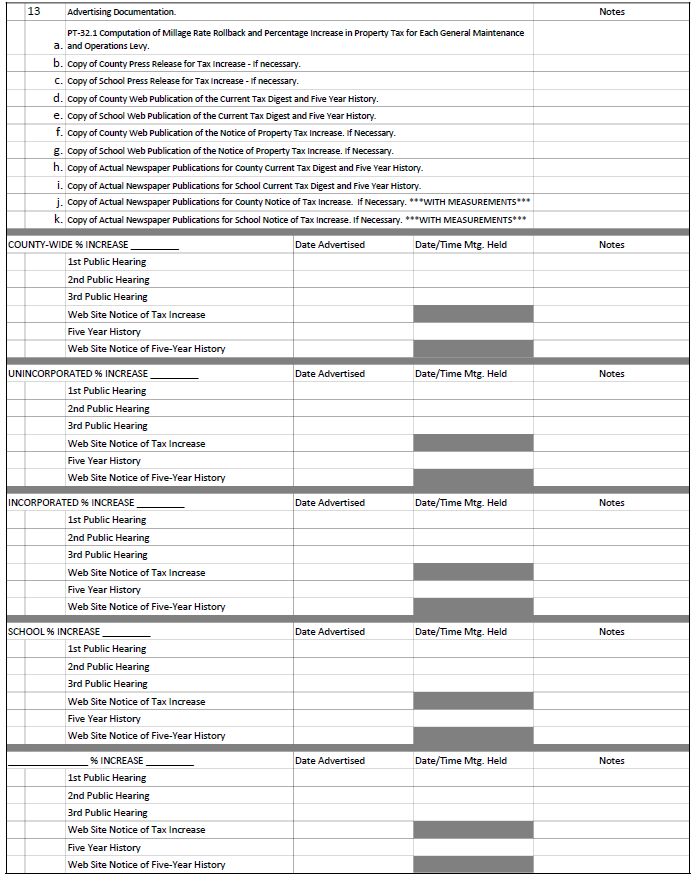
This information can be found at <https://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.

# **Digest Submission Checklist**



# **Digest Submission Checklist Continued**



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## **PT-10A – Consolidation and Evaluation of Digest 2025**



## **PT-10A - Consolidation and Evaluation of Digest 2025**



## **PT-35 - County Millage Rate Certification and Levy**

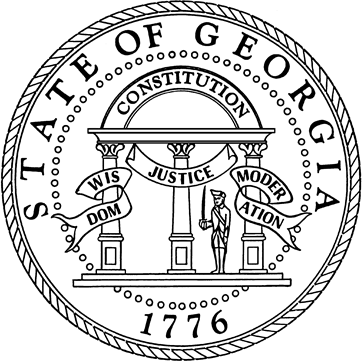


|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **AMOUNT OF INSURANCE PREMIUM TAX PROCEEDS AND LOCAL OPTION SALES TAX PROCEEDS FOR 2025 MILLAGE ADJUSTMENT** | | | | | |
|  |  |  |  |  |  |
| Shown below are the 2024 Insurance Premium and Local Option Sales Tax proceeds distributed to counties 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** | **Insurance Premium** | **Local Option Sales** | **County or** | **Insurance Premium** | **Local Option Sales** |
| **School** | **Tax Proceeds** | **Tax Proceeds** | **School** | **Tax Proceeds** | **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 | Glascock | 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 |
| 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** |

<http://dor.georgia.gov>

## **PT-38 – City and Independent School Millage Rate Certification For Tax Year 2025**



Georgia Department of Revenue Local Government Services Memorandum

To: City Clerk / Manager / Independent School Superintendent

A picture containing text, clipart

AI-generated content may be incorrect.From: Jonathan K. Ussery, Director   
Date: May 9, 2025

# Re: 2025 City and Independent School Millage Rate Certification (Form PT-38)

**City Millage Rate Form**

* Enclosed find the annual “City & Independent School Millage Rate Certification” Form PT-38.
* Per O.C.G.A. § 48-8-91 the Local Option Sales Tax proceeds received by your entity for the previous calendar year must be used to roll back the applicable 2025 municipal millage rate.
* The total amount of sales tax distributed to your municipality during calendar year 2024 can be located on the Department of Revenue’s site at <https://dor.georgia.gov/distributions-section> and then select “Local Sales Tax Distributions” or look inside the 2025 Digest Submission Manual.
* When your 2025 city millage rate has been adopted for your City and/or Independent School System, please complete the enclosed form with all requested information. Then mail or email your completed Form PT-38 using the information located at the top of the form.
* It is **mandatory** that the Form PT-38 is completed and submitted to our office even if the “net” and “gross” millage rates are zero.

The form PT-38 and instructions for completing the form are located on the Department of Revenue website at <https://dor.georgia.gov/local-government-services/digest-compliance/county-tax-digest-submission-package>.

For millage rate questions, please contact the Digest Compliance section at (404) 724-7003.   
  
For sales tax questions, please contact the Distributions section at (404) 724-7004.

## **Taxpayer Brochure**





## **LOCAL EXEMPTIONS**

**COUNTY / CITY DIGEST YEAR 2025**

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2025 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **EXEMTPION CODE** | **QUALIFICATIONS** | **RESOLUTION BILL NUMBER** | **YEAR PASSED** | **COUNTY**  **EXEMPTION AMOUNT FOR M & O** | **COUNTY**  **EXEMPTION AMOUNT FOR BOND** | **SCHOOL**  **EXEMPTION AMOUNT FOR M & O** | **SCHOOL**  **EXEMPTION AMOUNT FOR BOND** | **CITY**  **EXEMPTION AMOUNT FOR M & O** | **CITY**  **EXEMPTION AMOUNT FOR BOND** |
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## **Freeport Exemption Resolution**

Text, letter

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## **Conservation Use and Forest Land Registry (electronic)**

**TOTAL LIST OF ALL CONSERVATION USE AND FOREST LAND CONSERVATION USE COVENANTS FOR TAX YEAR 2025**

**COUNTY:**

**Please complete this form ELECTRONICALLY showing the fields indicated below for each covenant**

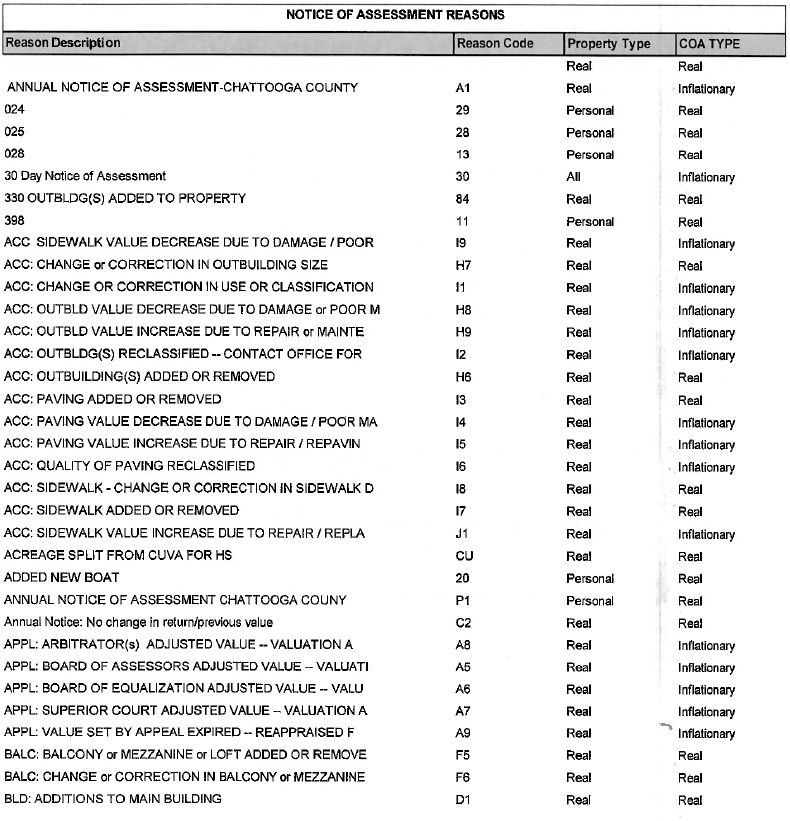
coname digyr parcel\_no totalacres qtp-acres lastname firstname middle address1 address2 address3 city state zip

## **Qualified Timberland Registry{electronic).**

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## **List of Reason Codes**



## **CHANGE OF ASSESSMENT LIST FOR AGRICULTURAL, PREFERENTIAL, CONSERVATION USE AND ENVIRONMENTALLY SENSITIVE PROPERTIES FOR TAX YEAR 2025**

**COUNTY:**

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| **Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned** |
| **real and personal property, divisions of property (splits), consolidations of property or transfers of ownership.** |
| **LIST MUST BE SORTED BY PARCEL ID NO.** |

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| **PARCEL ID NO.** | **TAXPAYER NAME** | **2024 Assessment** | **2025 Assessment** | **Difference** | **Reason**  **Code** |
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**Date Signature, Chairman Board of Tax Assessors**

## **CHANGE OF ASSESSMENT LIST FOR COMMERCIAL PROPERTY FOR TAX YEAR 2025**

**COUNTY:**

**Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership.**

**LIST MUST BE SORTED BY PARCEL ID NO.**

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| **PARCEL ID NO.** | **TAXPAYER NAME** | **2024 Assessment** | **2025 Assessment** | **Difference** | **Reason**  **Code** |
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| **Signature, Chairman Board of Tax Assessors** |

## **CHANGE OF ASSESSMENT LIST FOR INDUSTRIAL PROPERTY FOR** **TAX YEAR 2025**

**COUNTY:**

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| **Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real** |
| **and personal property, divisions of property (splits), consolidations of property or transfers of ownership.** |
| **LIST MUST BE SORTED BY PARCEL ID NO.** |

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| **PARCEL ID NO.** | **TAXPAYER NAME** | **2024 Assessment** | **2025 Assessment** | **Difference** | **Reason**  **Code** |
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| **Date** |

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| **Signature, Chairman Board of Tax Assessors** |

## **CHANGE OF ASSESSMENT LIST FOR RESIDENTIAL PROPERTY FOR TAX YEAR 2025**

**COUNTY:**

**Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership.**

**LIST MUST BE SORTED BY PARCEL ID NO.**

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| **Signature, Chairman Board of Tax Assessors** |

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| **PARCEL ID NO.** | **TAXPAYER NAME** | **2024 Assessment** | **2025 Assessment** | **Difference** | **Reason**  **Code** |
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**Date**

## **Assessment Notices**

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Application

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## **PENDING APPEALS FOR PUBLIC UTILITIES FOR TAX YEAR 2025**

**COUNTY:**

**Answer all questions below and list all pending appeals for Operating and Non-Operating Public Utility Property**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TOTAL STATE PROPOSED ASSESSED VALUES:** | | | **TOTAL ASSESSED VALUES FINALLY SET BY COUNTY:** | | |
| **PROPOSED STATE EQUALIZATION RATIO:** | | | **FINAL RATIO SET BY COUNTY:** | | |
| **WERE ALL PUBLIC UTILITY COMPANIES ASSESSED AT SAME RATIO? [ ] YES [ ] NO** | | | **DATE CHANGE OF ASSESSMENT NOTICES MAILED:** | | |
| **If no, submit a separate list of each public utility company in your county and beside each company list the ratio used.** | | | | | |
| **COMPANY**  **NAME** | **TAX ASSESSORS**  **FINAL ASSESSMENT** | **DISPUTED AMOUNT**  **COUNTY WIDE** | **DISPUTED AMOUNT**  **SCHOOL** | **DISPUTED AMOUNT**  **UNINCORPORATED** | **DISPUTED AMOUNT**  **INCORPORATED** |
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[http://www.dor.ga.gov](http://www.dor.ga.gov/)

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| **Date** |

**Chairman, Board of Tax Assessors**

## **PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2025**

**COUNTY**

**List those appeals, other than public utility appeals, pending at the time of digest submission. If there are appeals from other tax years that are still pending, these must also be listed and the tax year of the appeal shown in the appropriate column.**

|  |
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| **Date** |

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| --- | --- | --- | --- | --- | --- |
| **DATE(S) CHANGE OF ASSESSMENT NOTICES MAILED >>>>>>** | | | | | |
| **TAXPAYER**  **NAME** | **PARCEL ID**  **NO.** | **TAX YEAR**  **OF APPEAL** | **40% ASSESSMENT BY**  **TAX ASSESSORS** | **40% TAXPAYER'S**  **RETURN VALUE** | **40% VALUE**  **IN DISPUTE** |
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| **I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still** |
| **within the 45 day appeal period O.C.G.A. §§ 48-5-306 and 48-5-311.** |

**Chairman, Board of Tax Assessors**

**I recognize that, pursuant to O.C.G.A. § 48-5-304, the Revenue Commissioner shall not approve any digest of any county when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year.**

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| **Date** |

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| **Date** |

**Chairman, Board of Commissioners**

**Chairman, Board of Education or School Superintendent**

http://[w](http://www.dor.ga.gov/)ww.dor.ga.gov

## **APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS**

|  |  |
| --- | --- |
| Previous Year Total Real Property Parcel Count |  |
| Previous Year Total Real Property Digest Value (100%) |  |
| Digest Statistics for Digest Year |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Total Appeals** | **BOE Appeals** | **Arbitration Appeals** | **CHO Appeals** | **Sup Court Appeals** |  |
| Count |  |  |  |  |  |
| No Shows |  |  |  |  |  | **County**  **Name** |
| Value |  |  |  |  |  |  |
| % of Parcels | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! |
| % of Real Digest | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! |
| Value |

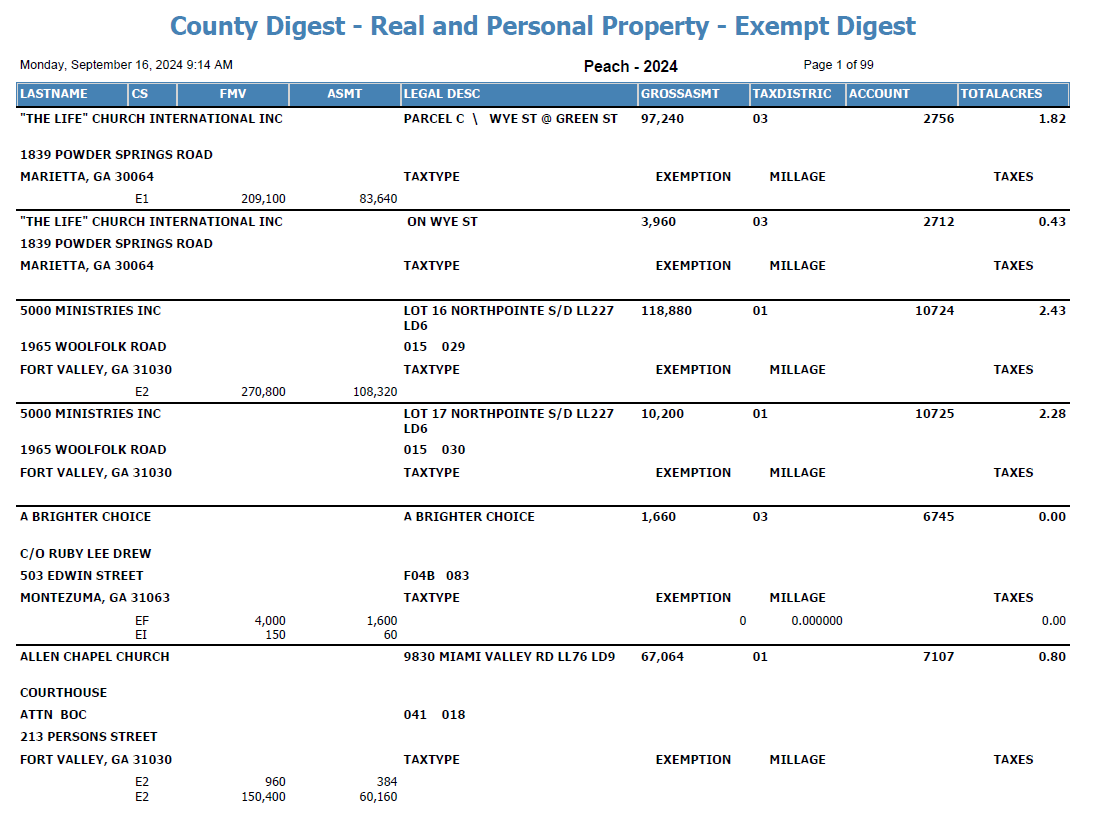
Files shaded in Green will auto populate

**Final Digest in Print Image Form (Non-Exempt)**

A picture containing table

AI-generated content may be incorrect.

## **Final Digest in Print Image Form (Exempt)**



## **County Tax Official Certification for 2025**

Table

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## **ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION** **FOR**

## **TAX YEAR 2025**

**The Board of Tax Assessors does here by certify the following information in accordance with**

**O.C.G.A. § 36-44-10 and O.C.G.A. § 48-5-274 regarding Tax Allocation District(s) located within the County of .**

**Name of Tax Allocation District:**

1. **Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)**
   1. **( ) County taxes**
   2. **( ) County school system**
   3. **( ) Municipal taxes for the**
   4. **( ) Independent school system taxes for City of**
2. **Tax Allocation Increment Base Year**
3. **Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner:**
4. **Date of validation of tax allocation bond by Clerk of Superior Court:**
5. **Total 2025 Assessed Taxable Value for Tax Allocation District:**

**Authorized Signature**

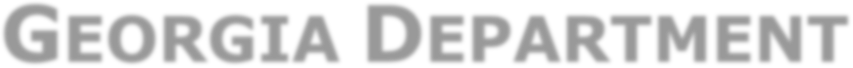
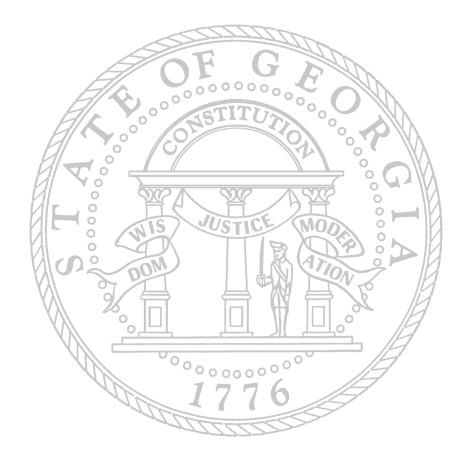
**Title**

**Date**

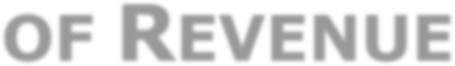
## **Tax Commissioner Bonds**

Text, letter

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**Georgia Department**



**of Revenue**

2025

# Forest Land Assistance Grant

Revised March 2025

**COUNTY/CITY INSTRUCTION WITH FORMS**

**These forms may be found on our website**

[**http://www.dor.ga.gov**](http://www.dor.ga.gov/)

## **ELECTRONIC APPLICATION AND REQUEST OF FOREST LAND ASSISTANCE GRANT**

Once digest submission is complete and consolidation sheets and millage rates are finalized request and application must be made at the Department of Revenue portal.

[**https://sso.dor.ga.gov/**](https://gcc01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fsso.dor.ga.gov%2F&data=02%7C01%7Cdon.hicks%40dor.ga.gov%7Cb9fec9a826fb4be46c5f08d7c079fd99%7C512da10d071b4b948abc9ec4044d1516%7C0%7C1%7C637189502489423294&sdata=%2BBFPjYGL0SLrayLupRCCdHW%2Fc%2BwLrNEHWO7h2ZLwgLY%3D&reserved=0)

**FORM PT-77**

Form PT-77 is to be completed by the Tax Commissioner or fiscal authority requesting Forest Land Assistance Grants for County, County School, Special District tax purposes, Municipality, or Independent School.

The following documents must be attached to Form PT-77:

* Form FLPA Revenue Reduction Calculation Worksheet;
* Form PT-35 (or PT-38) Millage Rate Certifications;
* **A scanned electronic copy of each recorded FLPA covenant**; and Complete Form PT-77 with the following information:

**Provide county name, address, phone number, fiscal officer contact name, and Federal ID#.**

**Column 1 - District Name:** The name of each district should be shown at the top of each column. These

names should be the same as submitted on Form PT-553C.

**Column 2 - Net Millage Rate:** Show the net millage rate as certified on Form PT-35 for County, County

School and Special Districts and from Form PT-38 for your City and Independent School systems.

**Column 3 - Reimbursement Value**:

For each adjustment given, show the reimbursement value calculated using the FLPA Revenue Reduction Worksheet.

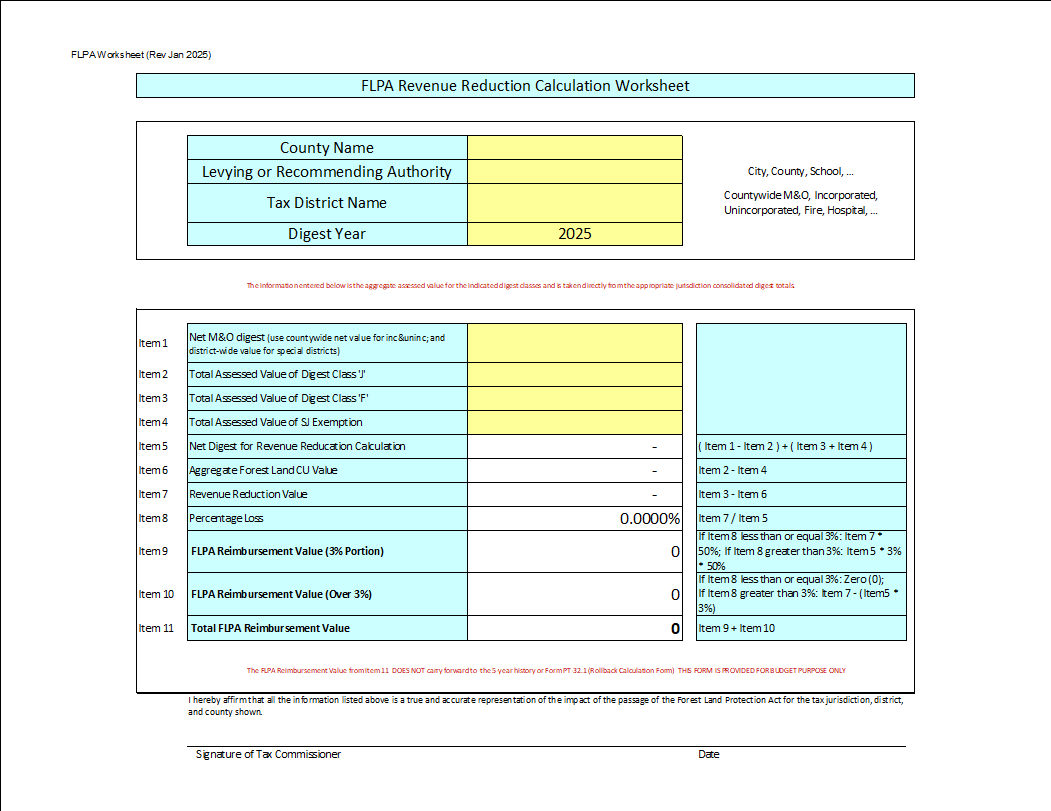
**Column 4 - Net Adjustments:** For each district add together all net “Prior Year Adjustments” - enter total

for each respective district.

**Sign and Date -** Signature and date must be completed by Tax Commissioner.

**Failure to properly complete this form in an accurate manner and to provide the required documentation when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**

## **FLPA Revenue Reduction Calculation Worksheet**



## **FLPA Grant Reimbursement 2025**

Graphical user interface, application

AI-generated content may be incorrect.

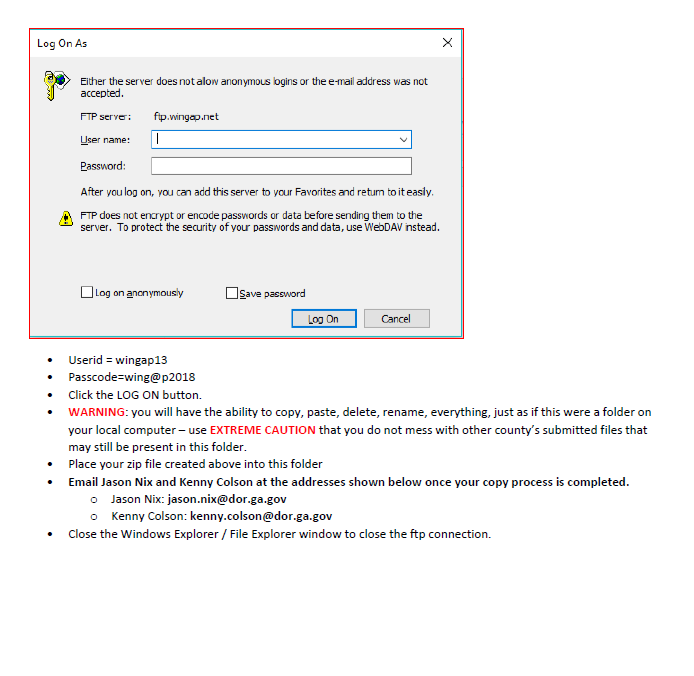
# **GIS Digest Submission Instructions**

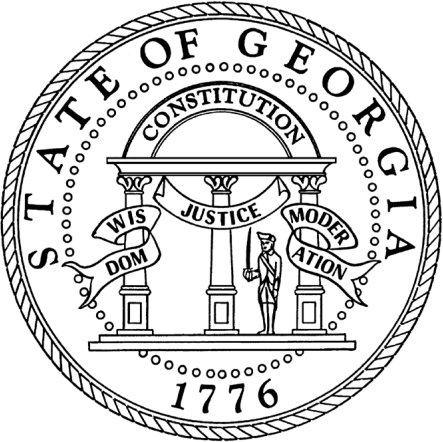
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# 2025 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES

Department of Revenue

Frank O'Connell

Revenue Commissioner

**Revised March 2025**

**https://dor.georgia.gov/local-government-services/digest-compliance/county-tax-digest-submission-package**

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Department of Revenue / Local Government Services 1

Division Revised March 2025

Introduction

This brochure is intended to provide guidelines for levying and recommending authorities’ use in ensuring that acceptable advertisements and public notices are done in compliance with Georgia statutes. The brochure includes actual laws and examples of acceptable advertisement and public notice formats. By following these guidelines, counties can be assured that when the digest is submitted, proper compliance has been demonstrated and a timely Order can be issued by Commissioner authorizing the billing and collection of ad valorem taxes.

Georgia law requires each county levying and recommending authority to provide certain disclosures to taxpayers prior to the establishment of the annual millage rate for ad valorem tax purposes.

* The first disclosure, referenced in O.C.G.A. § 48-5-32, requires each levying and recommending authority to annually publish the assessed taxable value of all property, by class and in total, the proposed millage rate for the levying and recommending authority purposes for the current calendar year, and the assessed taxable values and millage rates for each of the immediately preceding five calendar years. The advertisement must also indicate the percentage increase and total dollar increase for each year advertised.
* The second disclosure, referenced in O.C.G.A. § 48-5-32.1 requires each levying and recommending authority to compute a “rollback” millage rate, which is the previous year’s millage rate minus the millage equivalent of the total net assessed value added by reassessments of existing real property. The law further provides that, if the levying and recommending authority proposes to levy a millage rate in excess of the computed “rollback” rate, certain advertisements and public hearings must be held before the adoption of the final millage rate.

Requirement of Levying and Recommending Authorities to Advertise “Five Year History and Current Digest”

**48-5-32.** Publication by county of ad valorem tax rate

1. As used in this Code section, the term:
   1. "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.
   2. "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board's purposes.
   3. "Taxing jurisdiction" means all the tangible property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.
2. (1) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county and posted on such authority's website, if available:
3. At least one week prior to the certification of any recommending authority to the levying authority of such recommending authority's recommended school tax for the support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I of the Constitution; and
4. At least one week prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year.

(2) Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements, and such reports shall be posted in a prominent location on such authority's website, if available. The size and location of the advertisements shall not be grounds for contesting the validity of the levy.

1. The reports required under subsection (b) of this Code section shall contain the following:
   1. For levying authorities, the assessed taxable value of all property, by class and in total, which is within the levying authority's taxing jurisdiction and the proposed millage rate for the levying authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the levying authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the levying authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year. In the event the rate levied in the unincorporated area is different from the rate levied in the incorporated area, the report shall also indicate all required information with respect to the incorporated area, unincorporated area, and a combination of incorporated and unincorporated areas;
   2. For recommending authorities, the assessed taxable value of all property, by class and in total, which is within the recommending authority's taxing jurisdiction and the proposed millage rate for the recommending authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be recommended for the recommending authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the recommending authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year; and
   3. The date, time, and place where the levying or recommending authority will be setting its millage rate for such authority's purposes.
2. The commissioner shall not accept for review the digest of any county which does not submit simultaneously a copy of such published reports for the county governing authority and the county board of education with such digest. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such county of a copy of such published reports. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

Additional Rules for “Current Tax Digest and Five-Year History of Levy”

**At least one week prior** to the establishment of the current year’s millage rate by the levying authority and the certification of the recommending authority’s current year’s millage rate to the levying authority, a report must be published in a newspaper of general circulation throughout the county. The report (“Notice of Current Tax Digest and Five-Year History of Levy”) shall be in a prominent location in the newspaper **and posted on such authority’s website**, if available, but not included with the legal advertisements. Information to be shown on the advertisement includes:

* For the immediately preceding 5 tax years, the assessed taxable value of all property, by class and in total and the net millage rate levied
* For the current tax year, the assessed taxable value of all property, by class and in total and the proposed net millage rate
* For each year, the advertisement shall also show the total taxes levied and the percentage increase and total dollar increase

Although cities and independent school systems fall under this same requirement, the State does not require that a copy of the “Current Tax Digest and Five-Year History” for cities or independent school systems be submitted at the time of digest submission.

Tips to Ensure Proper Compliance in Advertising the

“Current Tax Digest and Five-Year History of Levy”

1. Five Year History and Current Digest must be posted on the authority’s website and evidence of the

posting must be provided at digest submission.

1. Only the Maintenance & Operation levies must be advertised for the County and School.
2. In the case where any rollback millage *(i.e. Local Option Sales Tax, Insurance Premium, Duplication of Services)* has been used to reduce the gross millage rate in either the Unincorporated or Incorporated area of the county creating a different millage, a separation of the Unincorporated and Incorporated figures must be shown in order to account for the different millage rates.
3. The total revenue required to be shown must not be reduced for commissions.
4. The total revenue required to be shown should be based on 100% and not on an anticipated rate of collection.
5. The advertisement must be published no less than 7 days (1 full week) prior to the meeting where the final levy is adopted and posted on the authority’s website, if available.
6. Estimated figures may be used at the discretion of the levying or recommending authorities; however, if the percentage of actual revenue change as submitted in the digest is greater than 3% of the change in the total revenue as advertised, the advertisement is not in compliance and the levying or recommending authority must begin the process anew.
7. Make sure the meeting is held at the date, time and place advertised; if not, the levying or recommending authority may have to begin the process anew. This determination is made by the Department and based on the impact of the infraction.
8. Make sure the actual newspaper advertisement for County and School are included at the time of digest submission.

Example of Advertisement Separating Unincorporated and Incorporated

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NOTICE** | | | | | | | | |
| The **Lee County Board of Commissioners** does hereby announce that the millage rate will be set at a meeting to be held at the | | | | | | | | |
| C**ounty Administration Building** on **July 18, 202**5 at **7:00PM** and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the | | | | | | | | |
| following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years. | | | | | | | | |
| **CURRENT 2025 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY** | | | | | | | | |
| **I N C O R P O R A T E D**  **A R E A** | **INCORPORATED** | | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| **V A L U E** | Real & Personal | 199,954,952 | 211,731,731 | 225,087,251 | 250,322,056 | 275,854,599 | 290,117,554 |
| Motor Vehicles | 35,119,703 | 32,925,010 | 25,878,818 | 24,710,058 | 23,976,791 | 20,473,604 |
| Mobile Homes | 975,000 | 1,142,872 | 1,111,090 | 1,580,508 | 1,520,433 | 1,534,956 |
| Timber - 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Heavy Duty Equipment | 0 | 0 | 0 | 4,500 | 0 | 1,000 |
| Gross Digest | 236,049,655 | 245,799,613 | 252,077,159 | 276,617,122 | 301,351,823 | 312,127,114 |
| Less Exemptions | 22,855,750 | 25,220,811 | 30,816,419 | 32,344,151 | 33,011,268 | 35,535,511 |
| **NET DIGEST VALUE** | **213,193,905** | **220,578,802** | **221,260,740** | **244,272,971** | **268,340,555** | **276,591,603** |
| **R A T E** | Gross Maintenance &  Operation Millage | 8.3100 | 8.2900 | 8.3000 | 9.5900 | 9.0500 | 11.0300 |
| Less Rollbacks (Local Option Sales Tax) | 1.1800 | 1.2100 | 1.2100 | 1.2100 | 1.2100 | 1.4500 |
| **NET M&O MILLAGE RATE** | **7.1300** | **7.0800** | **7.0900** | **8.3800** | **7.8400** | **9.5800** |
| **TAX** | **NET M&O TAXES LEVIED** | **$1,520,073** | **$1,561,698** | **$1,568,739** | **$2,047,007** | **$2,103,790** | **$2,649,748** |
|  | | | | | | | | |
| **U** | **UNINCORPORATED** | | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| **N I N C O R P O R A T E D**  **A R E A** | **V A L U E** | Real & Personal | 320,762,355 | 374,799,118 | 384,509,546 | 374,548,401 | 519,355,182 | 553,957,984 |
| Motor Vehicles | 48,333,186 | 48,129,771 | 46,612,218 | 45,812,674 | 45,284,635 | 31,107,904 |
| Mobile Homes | 4,372,323 | 4,898,374 | 6,212,070 | 7,214,484 | 7,381,254 | 9,501,372 |
| Timber - 100% | 828,890 | 557,303 | 1,119,181 | 1,283,037 | 63,630 | 137,877 |
| Heavy Duty Equipment | 0 | 0 | 20,000 | 0 | 5,000 | 0 |
| Gross Digest | 374,296,754 | 428,384,566 | 438,473,015 | 428,858,596 | 572,089,701 | 594,705,137 |
| Less Exemptions | 45,210,855 | 58,276,647 | 41,091,066 | 37,167,732 | 60,724,572 | 63,246,284 |
| **NET DIGEST VALUE** | **329,085,899** | **370,107,919** | **397,381,949** | **391,690,864** | **511,365,129** | **531,458,853** |
| **R A T E** | Gross Maintenance &  Operation Millage | 8.3100 | 8.2900 | 8.3000 | 9.5900 | 9.0500 | 11.0300 |
| Less Rollback (Local Option Sales Tax & Insurance Premium) | 1.7500 | 1.8000 | 1.9000 | 2.0000 | 2.2500 | 2.2500 |
| **NET M&O MILLAGE RATE** | **6.5600** | **6.4900** | **6.4000** | **7.5900** | **6.8000** | **8.7800** |
| **TAX** | **NET M&O TAXES LEVIED** | **$2,158,803** | **$2,402,000** | **$2,543,244** | **$2,972,934** | **$3,477,283** | **$4,666,209** |
|  | | | | | | | | |
|  | | **TOTAL** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| **TOTAL DIGEST VALUE** | 542,279,804 | 590,686,721 | 618,642,689 | 635,963,835 | 779,705,684 | 808,050,456 |
| **TOTAL M&O TAXES LEVIED** | $3,678,876 | $3,963,698 | $4,111,983 | $5,019,941 | $5,581,073 | $7,315,956 |
| Net Tax $ Increase |  | $284,822 | $148,285 | $907,958 | $561,132 | $1,734,883 |
| Net Tax % Increase |  | 7.74% | 3.74% | 22.08% | 11.18% | 31.09% |

Example of Advertisement Combining County Unincorporated and Incorporated

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NOTICE** | | | | | | | | |
| The **Lee County Board of Commissioners** does hereby announce that the millage rate will be set at a meeting to be held at the | | | | | | | | |
| C**ounty Administration Building** on **July 18, 2025** at **7:00PM** and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the | | | | | | | | |
| following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years. | | | | | | | | |
| **CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY** | | | | | | | | |
| **C**  **o u n t y w i d e**  **A**  **r e a** | **COUNTY WIDE** | | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| **V A L U E** | Real & Personal | 520,717,307 | 586,530,849 | 609,616,797 | 624,870,457 | 795,214,781 | 844,075,538 |
| Motor Vehicles | 83,452,889 | 81,054,781 | 72,491,036 | 70,522,732 | 69,261,426 | 51,581,508 |
| Mobile Homes | 5,347,323 | 6,041,246 | 7,323,160 | 8,794,992 | 8,901,687 | 11,036,328 |
| Timber - 100% | 828,890 | 557,303 | 1,119,181 | 1,283,037 | 63,630 | 137,877 |
| Heavy Duty Equipment | 0 | 0 | 0 | 4,500 | 0 | 1,000 |
| Gross Digest | 610,346,409 | 674,184,179 | 690,550,174 | 705,475,718 | 873,441,524 | 906,832,251 |
| Less Exemptions | 68,066,605 | 83,497,458 | 71,907,485 | 69,511,883 | 93,735,840 | 98,781,795 |
| **NET DIGEST VALUE** | **542,279,804** | **590,686,721** | **618,642,689** | **635,963,835** | **779,705,684** | **808,050,456** |
| **R A T E** | Gross Maintenance &  Operation Millage | 8.3100 | 8.2900 | 8.3000 | 9.5900 | 9.0500 | 11.0300 |
| Less Rollback (Local Option Sales Tax) | 1.1800 | 1.2100 | 1.2100 | 1.2100 | 1.2100 | 1.4500 |
| **NET M&O MILLAGE RATE** | **7.1300** | **7.0800** | **7.0900** | **8.3800** | **7.8400** | **9.5800** |
| **TAX** | **TOTAL M&O TAXES LEVIED** | **$3,866,455** | **$4,182,062** | **$4,386,177** | **$5,329,377** | **$6,112,893** | **$7,741,123** |
| Net Tax $ Increase |  | $315,607 | $204,115 | $943,200 | $783,516 | $1,628,231 |
| Net Tax % Increase |  | 8.16% | 4.88% | 21.50% | 14.70% | 26.64% |

Use this example for the Board of Education’s

“CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY” advertisement.

SPECIAL NOTE:

The actual “CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY” advertisements for County and School districts must be included at the time the digest is submitted to the Revenue Commissioner. The Commissioner is not authorized to accept the digest of any county that has not submitted these advertisements.

Requirement of Levying and Recommending Authorities to Advertise Intent to Increase Property Tax

Senate Bill 177, Act 431, passed during the 1999 legislative session, signed by the Governor on April 30, 1999, effective January 1, 2000, established the “Taxpayer Bill of Rights”. One of the main thrusts of this legislation was the prevention of indirect tax increases resulting from increases to existing property values in a county due to inflation.

Each year there are two types of value increases made to a county tax digest:

1. increases due to inflation; and
2. increases due to new or improved properties.

The “Taxpayer Bill of Rights” imposed no additional requirements if the levying and recommending authorities rolled back the millage rate each year to offset any inflationary increases in the digests. However, if the millage rate is not rolled back, the levying and recommending authorities must notify the public that taxes are being increased.

Rollback of Millage Rate to Offset Inflationary Increases: If the levying or recommending authority elects to set its millage rate higher than the computed rollback rate, then a press release must be issued, and three public hearings advertised and held before the final adoption of the millage rate.

Notification of Tax Increase with Three Public Hearings:

The levying and recommending authorities must hold three public hearings allowing the public input into the proposed increase in taxes. Two of the public hearings may coincide with other required hearings associated with the millage rate process, such as the public hearing required by O.C.G.A. § 36-81-5 when the budget is advertised, and the public hearing required by O.C.G.A. § 48-5-32 when the millage rate is finalized. One of the three public hearings must begin between 6:00 PM and 7:00 PM in the evening.

Publish Notice in Paper One Week before each Hearing:

The levying authority must publish a notice in the paper and on their official website one week in advance of each of these three public hearings.

Press Release to Explain Tax Increase:

The levying or recommending authority must issue a release to the press explaining its intent to increase taxes.

Intent to Increase Property Tax

**48-5-32.1. Certification of Assessed Taxable Value of Property and Method of Computation; Resolution or Ordinance Required for Millage Rate; Advertisement of Intent to Increase Property Tax**.

1. As used in this Code section, the term:
   1. “Ad valorem tax” or “property tax” means a tax imposed upon the assessed value of real property.
   2. “Certified tax digest” means the total net assessed value on the annual property tax digest certified by the tax commissioner of a taxing jurisdiction to the department and authorized by the commissioner for the collection of taxes, or, in the case where the governing authority of a county whose digest has not been approved by the commissioner has petitioned the superior court of the county for an order authorizing the immediate and temporary collection of taxes, the temporary digest so authorized.
   3. “Levying authority” means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.
   4. “Mill” means one one-thousandth of a United States dollar.
   5. “Millage” or “millage rate” means the levy, in mills, which is established by the governing authority for

purposes of financing, in whole or in part, the taxing jurisdiction's expenses for its fiscal year.

* 1. “Millage equivalent” means the number of mills which would result when the total net assessed value added by reassessments is divided by the certified tax digest and the result is multiplied by the previous year's millage rate.
  2. “Net assessed value” means the taxable assessed value of property after all exemptions.
  3. 'Recommending authority” means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the purposes of such board of education.
  4. “Roll-back rate” means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments:
     1. As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and
     2. As calculated by the collecting officer of the municipality for municipal tax purposes.
  5. “Taxing jurisdiction” means all the real property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.
  6. “Total net assessed value added by reassessments” means the total net assessed value added to the certified tax digest as a result of revaluation of existing real property that has not been improved since the previous tax digest year.

1. At the time of certification of the digest, the tax receiver or tax commissioner shall also certify to the recommending authority and levying authority of each taxing jurisdiction the total net assessed value added by reassessments contained in the certified tax digest for that tax digest year of the taxing jurisdiction.

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

1. In those instances in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

**NOTICE OF PROPERTY TAX INCREASE**

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over roll-back rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on

*(date and time).*

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*. This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest $25,000.00)* is approximately *($ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead*

*property value from previous year's digest rounded to nearest $25,000.00)* is approximately *($ increase)*.

Simultaneously with this notice the recommending authority or levying authority shall provide a press release to the local media.

1. The advertisement shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for such tax increase.
2. No recommending authority shall recommend, and no levying authority shall levy a millage rate in excess of the proposed millage rate as established pursuant to paragraph (2) of this subsection without beginning anew the procedures and hearings required by this Code section and those required by Code Section 48-5-32.
3. Any notice or hearing required under this Code section may be combined with any notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section 48-5-32.
4. Nothing contained in this Code section shall serve to extend or authorize any millage rate in excess of the maximum millage rate permitted by law or to prevent the reduction of the millage rate.
5. The commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the procedures required by this Code section. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such authorities of such evidence. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.
6. The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

Substantive Rules and Regulations

**560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.**

1. **Purpose and scope.** This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and

O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

1. **Definitions.** For the purposes of implementing this Rule, the following terms are defined to mean:
   1. “**Certified tax digest**” means the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.
   2. “**Levying authority**” means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority’s purposes.
   3. “**Mill**” means one one-thousandth of a United States dollar.
   4. “**Millage rate**” means the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable property within such authority’s taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority’s maintenance and operating expenses.
   5. “**Millage equivalent**” means the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year’s assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year’s millage rate.
   6. “**Net assessed value**” means the taxable assessed value of property after all exemptions have been deducted.
   7. “**Property tax**” means a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.
   8. “**Recommending authority**” means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.
   9. “**Rollback rate**” means the previous year’s millage rate plus or minus the millage equivalent of the total net

assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.
2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.
   1. “**Taxing jurisdiction**” means all the real property within a county or municipality, subject to the levy of a

specific levying authority or the recommended levy of a specific recommending authority.

* 1. “**Total net assessed value added by reassessments of existing real property**” means the total net assessed value added to or deducted from the certified tax digest as a result of revaluation by the board of tax assessors of existing real property that has not been improved since the previous tax digest year. Total net assessed value added to or deducted from reassessments of existing real property shall not include net assessment changes that result from zoning changes or net assessment changes relative to classification or declassification of real property for conservation or preferential agricultural use or for historic preservation purposes.

1. **Calculation of rollback rate.** The rollback rate shall be determined in the manner provided in this paragraph.
   1. **Estimating the certified tax digest.** The recommending or levying authority may utilize an estimate of the certified tax digest to facilitate the establishment of a millage rate earlier in the year; however, the accuracy requirements of paragraph (5)(b) of this Rule must still be met before the actual certified tax digest is presented to the Commissioner for approval.
   2. **Certification of digest to recommending and levying authorities.** As soon as the total net assessed value of the certified tax digest can be accurately estimated or determined, the tax receiver or tax commissioner shall certify to the recommending and levying authorities of each taxing jurisdiction the total net assessed value of all taxable property within each respective taxing jurisdiction. Such certification shall separately show the total net assessed value added to or deducted by reassessments of existing real property and the total net assessed value of all remaining taxable property.
   3. **Determination of rollback rate.** Based on the total net assessed value of the actual or estimated certified tax digest for the current year and the actual certified tax digest and millage rate for the previous year, the levying authority or recommending authority shall determine the rollback rate with the assistance of the tax receiver or tax commissioner. The rollback rate shall be calculated using Form PT-32.1 as provided by the Department and in the manner defined in subparagraph (i) of paragraph (2) of this Rule.
2. **Advertisement of rollback rate, press release, and public hearing.** The procedures for the advertising of the rollback rate, issuing the required press release and holding public hearings shall be as provided in this paragraph.
   1. **Procedure when rollback rate not exceeded.** Whenever a recommending or levying authority proposes to adopt a millage rate that does not exceed the rollback rate calculated as defined in subparagraph (i) of paragraph

(2) of this Rule, such authority shall adopt the millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with O.C.G.A. § 48-5-32.

* 1. **Procedure when rollback rate is exceeded.** Whenever a recommending or levying authority proposes to establish a general maintenance and operation millage rate that would require increases beyond the rollback rate calculated in subparagraph (i) of paragraph (2) of this Rule, such authority shall advertise its intent to do so and conduct at least three public hearings in accordance with O.C.G.A. § 48-5-32.1 and this subparagraph.
     1. **Schedule of public hearings.** The recommending or levying authority shall schedule the public hearings required by O.C.G.A. § 48-5-32.1 at convenient times and places to afford the public an opportunity to respond to the notice of property tax increase and make their opinions on the increase known to such authority. The scheduling shall conform to the following requirements:

1. **Convenient public hearings.** Two of the three public hearings required by this paragraph shall be held at times and places that are convenient to the public and at least five business days apart. One of the three public hearings required by this paragraph shall begin between 6 PM and 7 PM, inclusive, on a business weekday. Such public hearing may be held on a day in which another public hearing under this Rule also is scheduled, but only if such other hearing is to begin no later than 12:00 noon.
2. **Combination with other public hearings.** A public hearing required by this paragraph may be combined with the public hearing required by O.C.G.A. § 36-81-5(f) to be held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered. Additionally, a public hearing required by this paragraph may be combined with the meeting at which the levying or recommending authority will be setting a millage rate that must be advertised in accordance with the provisions of O.C.G.A. § 48-5-32.
3. **Timing of public hearings.** All public hearings required by this paragraph shall be held before the millage rate is finally established.
   * 1. **Advertisement of public hearings.** The recommending or levying authority shall advertise the public hearings required by O.C.G.A. § 48-5-32.1 in a manner that affords the public a timely notice of the time and place where the public hearings on the intention of such authority to increase taxes will be held. The advertisements shall conform to the following requirements:
4. **Location of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be prominently displayed in a newspaper of general circulation serving the residents of the unit of local government placing the advertisement and shall not appear in the section of the newspaper where legal notices appear. The recommending authority or levying authority shall post such advertisement on its website at least one week prior to each hearing.
5. **Size of Advertisement.** Each published advertisement required by O.C.G.A. § 48-5-32.1 must be 30 square inches or larger.
6. **Frequency of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be published on a date that precedes the date of such public hearing by at least one week. Each advertisement shall be at least five business days apart, however, when two public hearings required by O.C.G.A. § 48-5-32.1 have been scheduled on the same day in accordance with subparagraph (4)(b)(1)(i) of this Rule, both hearings may be advertised in the same day’s edition of the newspaper provided they are combined in such a manner that makes it clear to the public that two separate hearings on the same subject matter are being held.
7. **Combining with other advertisements.** The advertisements required by this subparagraph may be combined with the advertisements required by O.C.G.A. § 36-81-5(e) and O.C.G.A. § 48-5-32(b), provided the notice required to be published by O.C.G.A. § 48-5-32.1 precedes and appears at the top of the report required to be published by O.C.G.A. § 48-5-32.
8. **Form of advertisement.** The advertisements required by this Rule shall read exactly as provided by this Rule and not be reworded in any manner, with the exception that a brief reason or explanation for the tax increase may be included. The advertisements required of this Rule shall read as follows, with the heading that reads **“NOTICE OF PROPERTY TAX INCREASE”** appearing in all upper case and in either a bold font or a font size that is larger than the remaining body of the notice:

**NOTICE OF PROPERTY TAX INCREASE**

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over rollback rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on

*(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year’s digest rounded to the nearest $25,000)* is approximately *($ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year’s digest rounded to nearest $25,000)* is approximately *($ increase)*.

1. Determination of average dollar increase. The proposed tax increase for an average home shall be calculated by multiplying the millage rate increase above the rollback rate times the average previous year's taxable value for properties which are granted homestead exemption. The proposed tax increase for an average nonhomestead property shall be calculated by multiplying the millage rate increase above the rollback rate times the average previous year's taxable value for real property which has not been granted homestead exemption.
2. **Determination of percentage increase.** The “percentage increase over rollback rate” number that appears in the advertisements required by this subparagraph shall be determined by subtracting or adding the rollback rate from the proposed millage rate, dividing this difference by the rollback rate and expressing the results as a percentage.
3. **Press release.** At the same time the first advertisement is made in accordance with this Rule, the recommending or levying authority shall also provide a press release to the local media that announces such authority’s intention to seek an increase in property taxes and the dates, times, and locations of the public hearings thereon. The press release may contain such other information as the recommending or levying authority deems may help the public understand the necessity for and purpose of the hearings.
4. **Certification to Commissioner to accompany digest.** Upon the submission by the tax receiver or tax commissioner of the tax digest and accompanying certifications, the Commissioner will make a determination of whether the recommending and levying authorities have complied with the provisions of O.C.G.A. § 48-5-32.1 and this Rule before issuing an authorization to collect taxes pursuant to O.C.G.A. § 48-5-345.
   1. **Evidence of compliance.** The Commissioner shall not accept for review or issue an order authorizing the collection of taxes for any certified tax digest from any county tax receiver or tax commissioner that does not simultaneously submit evidence that the provisions of O.C.G.A. § 48-5-32.1 and this Rule have been met. Such evidence shall include Form PT-32.1 showing the calculation of the rollback rate, the actual millage rate established, a statement from the chairman of the board of tax assessors attesting to the total net assessed value added by the reassessment of existing real property, a statement from the tax collector or tax commissioner attesting to the accuracy of the digest information appearing on the form, and a statement from a responsible authority attesting to the fact that the hearings were actually held in accordance with such published

advertisements. When the actual millage rate exceeds the rollback rate, such evidence shall also include copies of the published “Notice of Property Tax Increase” showing the times and places when and where the required public hearings were held and a copy of the required press release provided to the local media. A copy of the web- based publication of the Notice of Tax Increase advertisement must be certified by the respective governing or recommending authority establishing such tax increase.

* 1. **Incorrectly determined rollback rate.** When the Commissioner determines that the recommending or levying authority has incorrectly determined the rollback rate and has established a millage rate that is in excess of the correct rollback rate and failed to advertise a notice of tax increase and held the required public hearings or has advertised a percentage tax increase that is less than the actual tax increase, the Commissioner shall not accept the digest for review or issue an Order authorizing the collection of taxes, except in that instance when such incorrect rollback rate overestimates the taxes that may be levied without the required public hearings by less than 3 percent, in which case the digest may be accepted for review if all other digest submission requirements have otherwise been met.
  2. **Reductions to advertised millage rates.** When the recommending authority or levying authority adopts a final millage rate below the rate that has been the subject of the hearings required by O.C.G.A. § 48-5-32.1, such authority shall not be required to begin anew the procedures and hearings required by O.C.G.A. § 48-5-32.1 and this Rule.

Tips to Ensure Proper Compliance with the Rollback Computation, the Press Release and Three Public Hearings

* + 1. Be sure that a separate rollback computation Form PT-32.1 is completed for each taxing district and purpose, i.e., County M&O, School M&O and Bond; and that the form is signed by all required officials.
    2. Be sure that the Board of Tax Assessors has provided, for each district requiring a PT-32.1 form, the amount of inflationary growth for the current digest.
    3. In the case where the insurance premium tax or adjustment for duplication of services has been used to reduce the gross millage rate for either the Incorporated or Unincorporated millage rate for the current or the previous tax year, thereby, creating a different millage rate in these areas, a separate rollback computation Form PT-32.1 must be completed.
    4. Make sure that the “Notice of Property Tax Increase” includes the statutory language and no more or less

than the required information.

* + 1. Be sure the percentage increase computed on the PT-32.1 form is the amount advertised on the “Notice of Property Tax Increase” and not the percentage increase shown on the current year of the “Current Tax Digest and Five-Year History of Levy.”
    2. Be sure the frequency and form of the advertisements announcing the three public hearings comply with the statutory requirements.
    3. Be sure the newspaper showing the actual advertisements is included at the time of digest submission.
    4. To better prepare the levying and recommending authorities in complying with the requirements of

O.C.G.A. § 48-5-32.1, examples of the Rollback Computation Form PT-32.1, the press release and the notices announcing the three public hearings are shown on the following pages.

Example of Rollback Computation

The first step in determining whether the three public hearings must be advertised and held and a press release issued is to compute a rollback rate using the rollback form developed by the Department of Revenue for this purpose. Here is an example of one that has been completed:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025** | | | | | |
|  | | | | | |
| **COUNTY:** | LEE | | **TAXING JURISDICTION:** | COUNTYWIDE - BOARD OF COMMISSIONERS | |
|  | | | | | |
| **ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW** | | | | | |
| **DESCRIPTION** | | **2024 DIGEST** | **REASSESSMENT OF** | **OTHER CHANGES** | **2025 DIGEST** |
| **EXISTING REAL PROP** | **TO TAXABLE DIGEST** |
| REAL | | 685,417,394 | 2,066,360 | 46,292,102 | 733,775,856 |
| PERSONAL | | 109,797,387 |  | 502,295 | 110,299,682 |
| MOTOR VEHICLES | | 69,261,426 | (17,679,918) | 51,581,508 |
| MOBILE HOMES | | 8,901,687 | 2,134,641 | 11,036,328 |
| TIMBER -100% | | 63,630 | 74,247 | 137,877 |
| HEAVY DUTY EQUIP | | 0 | 1,000 | 1,000 |
| GROSS DIGEST | | 873,441,524 | 2,066,360 | 31,324,367 | 906,832,251 |
| EXEMPTIONS | | 93,735,840 | 0 | 5,045,955 | 98,781,795 |
| NET DIGEST | | 779,705,684 | 2,066,360 | 26,278,412 | 808,050,456 |
|  | | **(PYD)** | **(RVA)** | **(NAG)** | **(CYD)** |
|  | | | | | |
| **2024 MILLAGE RATE:** | | 7.840 |  | **2025 MILLAGE RATE:** | **9.580** |
|  | | | | | |
| **CALCULATION OF ROLLBACK RATE** | | | | | |
| **DESCRIPTION** | | | **ABBREVIATION** | **AMOUNT** | **FORMULA** |
| 2024 Net Digest | | | PYD | 779,705,684 |  |
| Net Value Added-Reassessment of Existing Real Property | | | RVA | 2,066,360 |
| Other Net Changes to Taxable Digest | | | NAG | 26,278,412 |
| 2025 Net Digest | | | CYD | 808,050,456 | (PYD+RVA+NAG) |
|  | | | | | |
| 2024 Millage Rate | | | PYM | 7.840 | PYM |
| Millage Equivalent of Reassessed Value Added | | | ME | 0.020 | (RVA/CYD) \* PYM |
| Rollback Millage Rate for 2025 | | | **RR - ROLLBACK RATE** | **7.820** | PYM - ME |
|  | | | | | |
| **CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES** | | | | | |
| If the 2024 Proposed Millage Rate for Taxing Jurisdiction exceeds Rollback Millage | | | | Rollback Millage Rate | 7.820 |
| Rate computed above, this section will automatically calculate the amount of increase in | | | | 2025 Millage Rate | 9.580 |
| taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) | | | | **Percentage Tax Increase** | **22.51%** |
|  | | | | | |

In this example, Lee County is proposing a current year millage rate that is higher than the computed rollback rate. As such, the county has triggered the requirements of O.C.G.A. § 48-5-32.1, which compels the county to issue a press release, and advertise and hold the three public hearings, announcing a 22.51% increase in taxes, before the final millage rate can be adopted.

Example of Advertisement of Notice of Property Tax Increase

In this example, Lee County has decided to hold two of the three public hearings on the same day, and the third public hearing on the day the final millage rate will be adopted as indicated on the “CURRENT 2025 TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY” advertisement.

The following advertisement announcing the first two public hearings must appear in the newspaper at least 1 week prior to the date of the first hearing.

**NOTICE OF PROPERTY TAX INCREASE**

The **Lee County Board of Commissioners** has tentatively adopted a 2025 millage rate which will require an increase in property taxes by **22.51** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on **July 11, 2025 at 11:00 am and 6:00 pm.**

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on **July 18, 2025 at 6:00 pm.**

This tentative increase will result in a millage rate of **9.580 mills**, an increase of **1.76 mills**. Without this tentative tax increase, the millage rate will be no more than **7.820 mills**. The proposed tax increase for a home with a fair market value of **$100,000** is approximately **$66.88** and the proposed tax increase for non- homestead property with a fair market value of **$300,000** is approximately **$211.20**.

In addition, an advertisement announcing the third public hearing must appear in the newspaper at least 1 week prior to the date of the third public hearing or in this example on or before July 11, 2025.

**ALL PUBLIC HEARING ADVERTISEMENTS PUBLISHED IN THE NEWSPAPER MUST BE NO LESS THAN 30 SQUARE INCHES IN SIZE**

Example of Press Release

Lee County is required to distribute the following press release to the local newspaper, radio station, or television station at the same time as the **“NOTICE OF PROPERTY TAX INCREASE”** is published in the newspaper. It is not required that the local media publish or announce the Press Release; only that the levying and recommending authority provide it to the media.

The second paragraph in the Press Release example below will not necessarily apply to every levying or recommending authority. Each authority should include the specific circumstances that have triggered the need for the increase in taxes.

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2025 property taxes it will levy this year by 22.51 percent over the rollback millage rate.

*Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such*

*property and adjust the assessment. This is called a reassessment.*

When the total digest of taxable property is prepared, Georgia law requires a rollback millage rate must be computed that will produce the same total revenue on the current year’s digest that last year’s millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Lee County Board of Commissioners requires a millage rate higher than the rollback millage rate; therefore, before the Lee County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, Georgia on July 11, 2025 at 11:30 AM and 6:00 PM and on July 18, 2025 at 6:00 PM.

Time Line Example for Completing Advertisements, Holding Public Hearings, and Meeting To Adopt The Final Millage Rate or Levy Within Two Weeks

**BEGIN PROCESS MID PROCESS END PROCESS**

* Advertise 1st and 2nd public hearings
* Advertise Five Year History
* Issue Press Release

7 DAYS

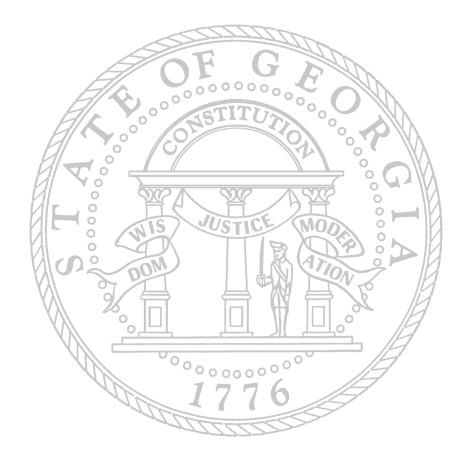
* Advertise 3rd public hearing
* Hold 1st public hearing
* Hold 2nd public hearing

7 DAYS

* Hold 3rd public hearing
* Hold meeting to adopt final millage rate

PT32.1 (revised April 2025)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025** | | | | | |
|  | | | | | |
| **COUNTY:** |  | | **TAXING JURISDICTION:** |  | |
|  | | | | | |
| **ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW** | | | | | |
| **DESCRIPTION** | | **2024 DIGEST** | **REASSESSMENT OF** | **OTHER CHANGES** | **2025 DIGEST** |
| **EXISTING REAL PROP** | **TO TAXABLE DIGEST** |
| REAL | |  |  | 0 |  |
| PERSONAL | |  |  | 0 |  |
| MOTOR VEHICLES | |  | 0 |  |
| MOBILE HOMES | |  | 0 |  |
| TIMBER -100% | |  | 0 |  |
| HEAVY DUTY EQUIP | |  | 0 |  |
| GROSS DIGEST | | 0 | 0 | 0 | 0 |
| EXEMPTIONS | |  |  | 0 |  |
| NET DIGEST | | 0 | 0 | 0 | 0 |
|  | | **(PYD)** | **(RVA)** | **(NAG)** | **(CYD)** |
|  | | | | | |
| **2024 MILLAGE RATE:** | |  |  | **2025 MILLAGE RATE:** |  |
|  | | | | | |
| **CALCULATION OF ROLLBACK RATE** | | | | | |
| **DESCRIPTION** | | | **ABBREVIATION** | **AMOUNT** | **FORMULA** |
| 2024 Net Digest | | | PYD | 0 |  |
| Net Value Added-Reassessment of Existing Real Property | | | RVA | 0 |
| Other Net Changes to Taxable Digest | | | NAG | 0 |
| 2025 Net Digest | | | CYD | 0 | (PYD+RVA+NAG) |
|  | | | | | |
| 2024 Millage Rate | | | PYM | 0.000 | PYM |
| Millage Equivalent of Reassessed Value Added | | | ME | 0.000 | (RVA/CYD) \* PYM |
| Rollback Millage Rate for 2025 | | | **RR - ROLLBACK RATE** | **0.000** | PYM - ME |
|  | | | | | |
| **CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES** | | | | | |
| If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property  taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) | | | | Rollback Millage Rate | 0.000 |
| 2025 Millage Rate | 0.000 |
| **Percentage Tax Increase** | **0.00%** |
|  | | | | | |
| **CERTIFICATIONS** | | | | | |
| I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real | | | | | |
| property for the tax year for which this rollback millage rate is being computed.  **Chairman, Board of Tax Assessors Date** | | | | | |
| I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.  **Tax Collector or Tax Commissioner Date** | | | | | |
| I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 is  **CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION** | | | | | |
|  | If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 exceeds the rollback rate, I certify that the required | | | | |
| advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media. | | | | | |
|  | If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 does not exceed the rollback rate, I certify that | | | | |
| the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.  **Responsible Party Title Date** | | | | | |
|  | | | | | |



##### Georgia Department

**of Revenue**

**Local Government Services Division**

**2025**

Electronic Digest Submission

Procedures

**March 2025**

* **COSS: County Online Self Services**
  + **https://sso.dor.ga.gov**
* **Digest Online Submission process starts here in COSS:**
* COSS application has been enhanced to allow County Vendors and

Tax Commissioner Office Support Staff to submit digest using COSS Online System.

* + Authorized County Users can Search/View and Submit County Digests using the COSS System.
* Import PT10A XML File:
* Select Digest Year and County
* Check the Tax Districts to Import
* Click Choose File Button – This will allow you to choose the file you wish to import.
* Click Import Button – This should import the selected files.
* XML files failed to import due to errors within the XML files.
* These errors must be corrected before XML files will import.
* COSS Users will see a message listing the tax districts numbers, those have been imported
* All errors will get highlighted with a red \* against each field under Consolidation Sheets Summary
* COSS is configured to allow Digest online users to save Consolidation Sheets with Errors and resume whenever user is ready to proceed further with Digest Submission.
* Tooltips as highlighted in black color below can be viewed by hovering over the tax districts and the status field’s data under Consolidation Sheets
* - “Save Consolidation Sheet” button will remain disabled until the PT10A xml file/Consolidation sheet data is imported, and sheets are ready for user review.
* “Submit Digest” button (next to Import File Section), will remain disabled until all consolidation sheets have been verified and errors are resolved.
* after all the Consolidation Sheets errors have been resolved:
* “Submit Digest” button will get enabled
* Status against each Tax District will get changed to “Successfully Validated”.
  + Hovering over to the message will show a tooltip guiding users to click “Submit” button.
* *‘Save Consolidation Sheet’* button remains enabled, allowing users to make any changes to the consolidation sheet before digest is submitted.
* Users can print the Consolidation Sheet Summary by clicking on the “Print Consolidation Sheet” button
* After the Digest has been submitted:
* Digest/Consolidation Sheet’s status is changed from “Being Processed” to “**Submitted**”
* Tooltip to let users know that changes are not allowed
* Save Consolidation Button is disabled
* Import File and “Submit Digest” Button section is no longer visible.
* This section appears only if digest is in Being Processed Status.
* Consolidation sheets can be accessed by clicking on the Tax District Hyper Link
* Both Digest and Consolidation Sheets Status is now showing up as “Completed”
* “Save Consolidation Sheet” button is disabled.
  + Digest is completed so nothing can be done in COSS
* “Print Consolidation Sheet” button is enabled.
  + COSS Users are permitted to Print Consolidation Sheets Summary irrespective of the Digest/Consolidation Sheet Status.

VENDOR INFORMATION:

* Name
* Address
* Phone Number
* Email
* Employer: Name, Address, Phone Number, FEI#
* County or Counties Represented

|  |  |
| --- | --- |
| **Appling** | **001** |
| **Atkinson** | **002** |
| **Bacon** | **003** |
| **Baker** | **004** |
| **Baldwin** | **005** |
| **Banks** | **006** |
| **Barrow** | **007** |
| **Bartow** | **008** |
| **Ben Hill** | **009** |
| **Berrien** | **010** |
| **Bibb** | **011** |
| **Bleckley** | **012** |
| **Brantley** | **013** |
| **Brooks** | **014** |
| **Bryan** | **015** |
| **Bulloch** | **016** |
| **Burke** | **017** |
| **Butts** | **018** |
| **Calhoun** | **019** |
| **Camden** | **020** |
| **Candler** | **021** |
| **Carroll** | **022** |
| **Catoosa** | **023** |
| **Charlton** | **024** |
| **Chatham** | **025** |
| **Chattahoochee** | **026** |
| **Chattooga** | **027** |
| **Cherokee** | **028** |
| **Clarke** | **029** |
| **Clay** | **030** |
| **Clayton** | **031** |
| **Clinch** | **032** |

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| --- | --- |
| **Cobb** | **033** |
| **Coffee** | **034** |
| **Colquitt** | **035** |
| **Columbia** | **036** |
| **Cook** | **037** |
| **Coweta** | **038** |
| **Crawford** | **039** |
| **Crisp** | **040** |
| **Dade** | **041** |
| **Dawson** | **042** |
| **Decatur** | **043** |
| **Dekalb** | **044** |
| **Dodge** | **045** |
| **Dooly** | **046** |
| **Dougherty** | **047** |
| **Douglas** | **048** |
| **Early** | **049** |
| **Echols** | **050** |
| **Effingham** | **051** |
| **Elbert** | **052** |
| **Emanuel** | **053** |
| **Evans** | **054** |
| **Fannin** | **055** |
| **Fayette** | **056** |
| **Floyd** | **057** |
| **Forsyth** | **058** |
| **Franklin** | **059** |
| **Fulton** | **060** |
| **Gilmer** | **061** |
| **Glascock** | **062** |
| **Glynn** | **063** |
| **Gordon** | **064** |

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| --- | --- |
| **Grady** | **065** |
| **Greene** | **066** |
| **Gwinnett** | **067** |
| **Habersham** | **068** |
| **Hall** | **069** |
| **Hancock** | **070** |
| **Haralson** | **071** |
| **Harris** | **072** |
| **Hart** | **073** |
| **Heard** | **074** |
| **Henry** | **075** |
| **Houston** | **076** |
| **Irwin** | **077** |
| **Jackson** | **078** |
| **Jasper** | **079** |
| **Jeff Davis** | **080** |
| **Jefferson** | **081** |
| **Jenkins** | **082** |
| **Johnson** | **083** |
| **Jones** | **084** |
| **Lamar** | **085** |
| **Lanier** | **086** |
| **Laurens** | **087** |
| **Lee** | **088** |
| **Liberty** | **089** |
| **Lincoln** | **090** |
| **Long** | **091** |
| **Lowndes** | **092** |
| **Lumpkin** | **093** |
| **Macon** | **094** |
| **Madison** | **095** |
| **Marion** | **096** |

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| **McDuffie** | **097** |
| **McIntosh** | **098** |
| **Meriwether** | **099** |
| **Miller** | **100** |
| **Mitchell** | **101** |
| **Monroe** | **102** |
| **Montgomery** | **103** |
| **Morgan** | **104** |
| **Murray** | **105** |
| **Muscogee** | **106** |
| **Newton** | **107** |
| **Oconee** | **108** |
| **Oglethorpe** | **109** |
| **Paulding** | **110** |
| **Peach** | **111** |
| **Pickens** | **112** |
| **Pierce** | **113** |
| **Pike** | **114** |
| **Polk** | **115** |
| **Pulaski** | **116** |
| **Putnam** | **117** |
| **Quitman** | **118** |
| **Rabun** | **119** |
| **Randolph** | **120** |
| **Richmond** | **121** |
| **Rockdale** | **122** |
| **Schley** | **123** |
| **Screven** | **124** |
| **Seminole** | **125** |
| **Spalding** | **126** |
| **Stephens** | **127** |
| **Stewart** | **128** |

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| --- | --- |
| **Sumter** | **129** |
| **Talbot** | **130** |
| **Taliaferro** | **131** |
| **Tattnall** | **132** |
| **Taylor** | **133** |
| **Telfair** | **134** |
| **Terrell** | **135** |
| **Thomas** | **136** |
| **Tift** | **137** |
| **Toombs** | **138** |
| **Towns** | **139** |
| **Treutlen** | **140** |
| **Troup** | **141** |
| **Turner** | **142** |
| **Twiggs** | **143** |
| **Union** | **144** |
| **Upson** | **145** |
| **Walker** | **146** |
| **Walton** | **147** |
| **Ware** | **148** |
| **Warren** | **149** |
| **Washington** | **150** |
| **Wayne** | **151** |
| **Webster** | **152** |
| **Wheeler** | **153** |
| **White** | **154** |
| **Whitfield** | **155** |
| **Wilcox** | **156** |
| **Wilkes** | **157** |
| **Wilkinson** | **158** |
| **Worth** | **159** |

|  |  |  |
| --- | --- | --- |
| 001 - APPLING | | |
|  | 00 - APPLING COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BAXLEY | 10 - SURRENCY |
|  | 15 - COUNTY UNINCORPORATED | 17 - GRAHAM |
|  | 20 - COUNTY FIRE DIST |  |
| 002 - ATKINSON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - PEARSON |
|  | 10 - WILLACOOCHEE | 15 - COUNTY UNINCORPORATED |
| 003 - BACON | | |
|  | 00 - BACON COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ALMA | 10 - COUNTY UNINCORPORATED |
| 004 - BAKER | | |
|  | 00 - BAKER COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - NEWTON | 10 - COUNTY UNINCORPORATED |
| 005 - BALDWIN | | |
|  | 00 - BALDWIN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - MILLEDGEVILLE | 10 - COUNTY UNINCORPORATED |
| 006 - BANKS | | |
|  | 00 - BANKS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ALTO - BANKS | 10 - BALDWIN - BANKS |
|  | 15 - GILLSVILLE | 20 - HOMER |
|  | 25 - LULA | 30 - MAYSVILLE - BANKS |
|  | 35 - COUNTY UNINCORPORATED |  |
| 007 - BARROW | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DIST |
|  | 05 - AUBURN - BARROW | 10 - BETHLEHEM |
|  | 15 - CARL | 25 - STATHAM |
|  | 30 - WINDER | 40 - COUNTY UNINCORPORATED |
|  | 50 - BRASELTON | 51 - CID BRASELTON |
|  | 52 - COUNTY WIDE DEVELOPMENT AUTH |  |
| 008 - BARTOW | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ADAIRSVILLE |
|  | 07 - CARTERSVILLE | 15 - EMERSON |
|  | 17 - IND SCHOOL CARTERSVILLE | 20 - EUHARLEE |
|  | 25 - KINGSTON | 30 - TAYLORSVILLE |
|  | 35 - WHITE | 40 - COUNTY UNINCORPORATED |
|  | 41 - NOT USED FOR DIGEST | 55 - CARTERSVILLE D/T DEV AUTH |
|  | 70 - CID RED TOP MOUNTAIN | 75 - TAD - E MAIN |
|  | 76 - TAD - ETOWAH/ALLATOONA EMMERSO | 77 - TAD - ETOWAH/ALLATOONA CO |
| 009 - BEN HILL | | |
|  | 00 - BEN HILL COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 07 - FITZGERALD | 10 - COUNTY UNINCORPORATED |
| 010 - BERRIEN | | |
|  | 00 - BERRIEN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ALAPAHA | 10 - ENIGMA |
|  | 15 - NASHVILLE | 20 - RAY CITY |
|  | 25 - COUNTY UNINCORPORATED |  |
| 011 - BIBB | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 16 - BID MIDDLE GA EDUC CORR |
|  | 17 - BID DOWNTOWN | 30 - NOT USED FOR DIGEST |
|  | 90 - TAD - #7 | 91 - TAD - #8 |
|  | 92 - TAD - #9 |  |
| 012 - BLECKLEY | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ALLENTOWN |
|  | 10 - COCHRAN | 15 - COUNTY UNINCORPORATED |
| 013 - BRANTLEY | | |
|  | 00 - BRANTLEY COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - HOBOKEN | 10 - NAHUNTA |
|  | 11 - COUNTY FIRE -INC NAHUNTA VFD | 15 - COUNTY FIRE -UNINC CALVARY VFD |
|  | 21 - COUNTY FIRE -UNINC HOBOKEN VFD | 22 - COUNTY FIRE -UNINC HRTNSE VFD |
|  | 23 - COUNTY FIRE -UNINC NAHUNTA VFD | 25 - COUNTY FIRE -UNINC WSVLLE VFD |
|  | 35 - COUNTY UNINCORPORATED | 40 - COUNTY FIRE -UNINC |
| 014 - BROOKS | | |
|  | 00 - BROOKS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BARWICK | 10 - MORVEN |
|  | 15 - PAVO | 20 - QUITMAN |
|  | 35 - COUNTY UNINCORPORATED | 40 - COUNTY WIDE DEVELOPMENT AUTH |
| 015 - BRYAN | | |
|  | 00 - BRYAN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - PEMBROKE | 10 - RICHMOND HILL |
|  | 15 - COUNTY UNINCORPORATED |  |
| 016 - BULLOCH | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BROOKLET |
|  | 06 - COUNTY FIRE - UNINC STSBORO | 09 - COUNTY FIRE - RURAL |
|  | 10 - PORTAL | 11 - REGISTER |
|  | 15 - STATESBORO | 25 - COUNTY UNINCORPORATED |
|  | 26 - NOT USED FOR DIGEST | 30 - TAD - GATEWAY |
|  | 35 - TAD - SOUTH MAIN | 36 - TAD  OLD REGISTER |
| 017 - BURKE | | |
|  | 00 - BURKE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BLYTHE | 06 - COUNTY FIRE DISTRICT |
|  | 10 - GIRARD | 15 - KEYSVILLE |
|  | 20 - MIDVILLE | 25 - SARDIS |
|  | 30 - WAYNESBORO | 35 - COUNTY UNINCORPORATED |
|  | 40 - VIDETTE |  |
| 018 - BUTTS | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - FLOVILLA |
|  | 10 - JACKSON | 15 - JENKINSBURG |
|  | 20 - COUNTY UNINCORPORATED | 25 - COUNTY WIDE HOSPITAL |
| 019 - CALHOUN | | |
|  | 00 - CALHOUN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ARLINGTON - CALHOUN | 10 - EDISON |
|  | 15 - LEARY | 20 - MORGAN |
|  | 25 - COUNTY UNINCORPORATED |  |
| 020 - CAMDEN | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - KINGSLAND |
|  | 10 - ST. MARYS | 15 - WOODBINE |
|  | 20 - COUNTY UNINCORPORATED | 22 - COUNTY SSD - UNINC 41 |
|  | 25 - COUNTY SSD - UNINC 42 | 30 - COUNTY SSD - UNINC 43 |
|  | 35 - COUNTY SSD - UNINC 40 | 40 - COUNTY SSD WOODBINE |
|  | 90 - TAD - ST MARYS | 91 - TAD - KINGSLAND |
|  | 92 - KINGSLAND TAD #2 | 93 - ST. MARY'S TAD #3 |
|  | 94 - ST MARYS TAD #2 |  |
| 021 - CANDLER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - METTER |
|  | 10 - PULASKI | 15 - COUNTY UNINCORPORATED |
|  | 20 - COUNTY WIDE HOSPITAL |  |
| 022 - CARROLL | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 05 - BOWDON | 17 - CARROLLTON |
|  | 20 - MT ZION | 25 - ROOPVILLE |
|  | 30 - TEMPLE | 35 - VILLA RICA |
|  | 40 - WHITESBURG | 45 - COUNTY UNINCORPORATED |
|  | 57 - IND SCHOOL CARROLLTON | 60 - COUNTY INC - CARROLLTON |
|  | 61 - COUNTY INC - BREMEN | 65 - COUNTY INC - OTHER |
|  | 70 - BREMEN 40% - CARROLL | 75 - IND SCHOOL BREMEN 40% |
|  | 90 - TAD #1 - VILLA RICA | 91 - TAD 1 CARROLLTON |
| 023 - CATOOSA | | |
|  | 00 - CATOOSA COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - FORT OGLETHORPE | 10 - RINGGOLD |
|  | 15 - COUNTY UNINCORPORATED |  |
| 024 - CHARLTON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - FOLKSTON |
|  | 10 - HOMELAND | 15 - COUNTY UNINCORPORATED |
| 025 - CHATHAM | | |
|  | 00 - CHATHAM COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BLOOMINGDALE | 06 - COUNTY SSD - UNINC |
|  | 10 - GARDEN CITY | 20 - POOLER |
|  | 25 - PORT WENTWORTH | 30 - SAVANNAH |
|  | 40 - THUNDERBOLT | 45 - TYBEE ISLAND |
|  | 50 - VERNONBURG | 55 - CHATHAM AREA TRANSIT DISTRICT |
|  | 60 - COUNTY UNINCORPORATED | 90 - TAD - #1 EAST SAVANNAH |
| 026 - CHATTAHOOCHEE | | |
|  | 00 - CHATTAHOOCHEE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CUSSETA | 10 - COUNTY UNINCORPORATED |
| 027 - CHATTOOGA | | |
|  | 00 - CHATTOOGA COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - LYERLY | 10 - MENLO |
|  | 15 - SUMMERVILLE 100% | 17 - TRION |
|  | 25 - COUNTY UNINCORPORATED | 27 - IND SCHOOL TRION |
| 028 - CHEROKEE | | |
|  | 00 - CHEROKEE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BALL GROUND | 06 - COUNTY FIRE DIST - UNINC |
|  | 08 - COUNTY FIRE DIST - INC BALL GR | 09 - COUNTY FIRE DIST - INC NELSON |
|  | 10 - CANTON | 11 - CID CANTON |
|  | 15 - HOLLY SPRINGS | 18 - HOLLY SPRINGS FIRE |
|  | 19 - WALESKA FIRE | 20 - MOUNTAIN PARK |
|  | 25 - NELSON - CHEROKEE | 26 - NOT USED FOR DIGEST |
|  | 30 - WALESKA | 35 - WOODSTOCK |
|  | 50 - COUNTY UNINCORPORATED | 55 - COUNTY WIDE RECREATION BOND |
|  | 90 - TAD - CITY OF WOODSTOCK | 91 - TAD - CITY OF HOLLY SPRINGS |
|  | 92 - TAD -1-CITY OF CANTON |  |
| 029 - CLARKE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 09 - TAD 4 EAST DOWNTOWN DDA |
|  | 12 - ADDA HOMESTEAD | 15 - BOGART |
|  | 17 - ATHENS D/T DEV AUTH | 20 - WINTERVILLE |
|  | 50 - NOT USED FOR DIGEST | 55 - NOT USED FOR DIGEST |
|  | 60 - NOT USED FOR DIGEST | 65 - NOT USED FOR DIGEST |
|  | 90 - TAD #1 ATHENS-CLARKE | 91 - TAD #2 ATHENS-CLARKE |
|  | 92 - TAD #3 ATHENS-CLARKE | 93 - TAD #4 ATHENS-CLARKE |
|  | 94 - TAD #5 ATHENS-CLARKE | 95 - TAD #6 ATHENS-CLARKE |
| 030 - CLAY | | |
|  | 00 - CLAY COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BLUFFTON | 10 - FORT GAINES |
|  | 15 - COUNTY UNINCORPORATED |  |
| 031 - CLAYTON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DISTRICT |
|  | 05 - COLLEGE PARK | 10 - FOREST PARK |
|  | 15 - JONESBORO | 20 - LAKE CITY |
|  | 25 - LOVEJOY | 30 - MORROW |
|  | 35 - RIVERDALE | 45 - COUNTY UNINCORPORATED |
|  | 60 - NOT USED FOR DIGEST | 61 - NOT USED FOR DIGEST |
|  | 90 - TAD - ELLENWOOD TOWN CENTER | 91 - TAD - CENTRAL CLAYTON CORRIDOR |
|  | 92 - TAD - FOREST PARK REDEV | 93 - TAD - NORTHWEST CLAYTON |
|  | 94 - TAD - RIVERDALE | 95 - TAD - MOUNTAIN VIEW |
|  | 96 - AIRPORT SOUTH CID |  |
| 032 - CLINCH | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 15 - HOMERVILLE |
|  | 20 - COUNTY UNINCORPORATED | 30 - COUNTY WIDE DEVELOPMENT AUTH |
|  | 40 - COUNTY WIDE HOSPITAL |  |
| 033 - COBB | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ACWORTH |
|  | 06 - COUNTY FIRE DISTRICT | 07 - LOCKHEED |
|  | 10 - AUSTELL | 15 - KENNESAW |
|  | 17 - MARIETTA | 20 - MABLETON |
|  | 27 - IND SCHOOL MARIETTA | 30 - POWDER SPRINGS |
|  | 35 - SMYRNA | 40 - COUNTY UNINCORPORATED |
|  | 55 - CID CUMBERLAND 01 | 56 - MARIETTA D/T DEV AUTHORITY |
|  | 57 - COUNTY SSD CUMBERLAND 02 | 58 - COUNTY SSD SIX FLAGS AREA |
|  | 60 - CID TOWNCENTER | 61 - CID MARIETTA |
|  | 65 - NOT USED FOR DIGEST | 66 - NOT USED FOR DIGEST |
|  | 67 - NOT USED FOR DIGEST | 68 - NOT USED FOR DIGEST |
|  | 69 - NOT USED FOR DIGEST | 70 - NOT USED FOR DIGEST |
|  | 71 - NOT USED FOR DIGEST | 90 - TAD - ACWORTH #1 LAKESIDE |
|  | 92 - TAD - MARIETTA #1A CENTER CITY | 96 - TAD - SMYRNA #1 ATL RD CORR |
| 034 - COFFEE | | |
|  | 00 - COFFEE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - AMBROSE | 10 - BROXTON |
|  | 15 - DOUGLAS | 20 - NICHOLLS |
|  | 25 - COUNTY UNINCORPORATED | 30 - COUNTY SSD - COUNTYWIDE |
|  | 35 - CITY OF DOUGLAS TAD #1 |  |
| 035 - COLQUITT | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BERLIN |
|  | 06 - COUNTY SSD | 10 - DOERUN |
|  | 15 - ELLENTON | 20 - FUNSTON |
|  | 25 - MOULTRIE | 30 - NORMAN PARK |
|  | 40 - RIVERSIDE | 45 - COUNTY UNINCORPORATED |
|  | 50 - COUNTY WIDE DEVELOPMENT AUTH | 55 - COUNTY WIDE RECREATION |
| 036 - COLUMBIA | | |
|  | 00 - COLUMBIA COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - GROVETOWN | 10 - HARLEM |
|  | 15 - COUNTY UNINCORPORATED | 25 - COUNTY FIRE DIST - UNINC |
|  | 30 - NOT USED FOR DIGEST | 35 - NOT USED FOR DIGEST |
|  | 40 - NOT USED FOR DIGEST | 45 - NOT USED FOR DIGEST |
| 037 - COOK | | |
|  | 00 - COOK COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ADEL | 10 - CECIL |
|  | 15 - LENOX | 20 - SPARKS |
|  | 25 - COUNTY UNINCORPORATED |  |
| 038 - COWETA | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 06 - COUNTY FIRE DISTRICT |
|  | 10 - GRANTVILLE | 11 - GRANTVILLE ANNEXED |
|  | 15 - HARALSON | 20 - MORELAND |
|  | 25 - NEWNAN | 30 - PALMETTO |
|  | 31 - PALMETTO ANNEXED | 35 - SENOIA |
|  | 40 - SHARPSBURG | 45 - TURIN |
|  | 50 - COUNTY UNINCORPORATED | 54 - CHATTAHOOCHEE HILLS |
|  | 55 - SENOIA ANNEXED | 60 - NEWNAN ANNEXED |
|  | 75 - NOT USED FOR DIGEST | 90 - FIRE BOND |
| 039 - CRAWFORD | | |
|  | 00 - CRAWFORD COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ROBERTA | 10 - COUNTY UNINCORPORATED |
| 040 - CRISP | | |
|  | 00 - CRISP COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ARABI | 06 - COUNTY SSD - UNINC |
|  | 10 - CORDELE | 15 - COUNTY UNINCORPORATED |
| 041 - DADE | | |
|  | 00 - DADE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - TRENTON | 10 - COUNTY UNINCORPORATED |
| 042 - DAWSON | | |
|  | 00 - DAWSON COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - DAWSONVILLE | 10 - COUNTY UNINCORPORATED |
|  | 15 - CID #1 HARBOUR RIDGE |  |
| 043 - DECATUR | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DISTRICT |
|  | 05 - ATTAPULGUS | 10 - BAINBRIDGE |
|  | 15 - BRINSON | 20 - CLIMAX |
|  | 25 - COUNTY UNINCORPORATED | 30 - COUNTY WIDE DEVELOPMENT AUTH |
|  | 31 - COUNTY WIDE LIBRARY | 33 - COUNTY WIDE RECREATION |
|  | 34 - COUNTY SSD - UNINC | 35 - COUNTY WIDE HOSPITAL |
|  | 36 - COUNTY WIDE ECON DEV BONDS |  |
| 044 - DEKALB | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DISTRICT |
|  | 07 - ATLANTA | 09 - COUNTY SSD - ATLANTA |
|  | 10 - AVONDALE ESTATES | 12 - COUNTY SSD - AVONDALE EST |
|  | 13 - BROOKHAVEN | 14 - COUNTY SSD - BROOKHAVEN |
|  | 15 - CHAMBLEE | 17 - IND SCHOOL ATLANTA |
|  | 19 - COUNTY SSD - CHAMBLEE | 20 - CLARKSTON |
|  | 22 - COUNTY SSD - CLARKSTON | 23 - COUNTY SSD - DORAVILLE |
|  | 24 - COUNTY SSD - LITHONIA | 25 - COUNTY SSD - DORAVILLE 2 |
|  | 26 - COUNTY SSD - DORAVILLE 2 ANNEX | 29 - SSD- DORAVILLE INVEST |
|  | 30 - DORAVILLE | 32 - DUNWOODY |
|  | 34 - COUNTY SSD - DUNWOODY | 35 - LITHONIA |
|  | 37 - DECATUR 50% | 38 - COUNTY SSD - DECATUR |
|  | 39 - SSD- DRESDEN PLASTER | 40 - PINE LAKE |
|  | 42 - COUNTY SSD - PINE LAKE | 43 - BROOKHAVEN ANNEX |
|  | 45 - STONE MOUNTAIN | 48 - COUNTY SSD - STONE MOUNTAIN |
|  | 49 - CID TUCKER SUMMIT | 50 - COUNTY UNINCORPORATED |
|  | 51 - COUNTY SSD - UNINC | 53 - BROOKHAVEN ANNEX B |
|  | 55 - LENOX PARK | 58 - CID ASSEMBLY |
|  | 59 - CID GREATER CONLEY INDUSTRIAL | 60 - CID PERIMETER 01 |
|  | 61 - CID TUCKER | 62 - CID EAST METRO |
|  | 63 - CID LITTLE 5 POINTS | 65 - CID DORAVILLE TILLY MILL |
|  | 66 - CID CHAMBLEE DORAVILLE | 67 - IND SCHOOL DECATUR 50% |
|  | 68 - LITTLE 5 POINTS BID | 70 - COUNTY SSD - TUCKER |
|  | 71 - TUCKER | 72 - STONECREST |
|  | 73 - COUNTY SSD - STONECREST | 74 - ATLSSD |
|  | 75 - DORAVILLE SSD (S13T) | 76 - BROOKHAVEN SSD |
|  | 77 - CHAMBLEE DOWNTOWN SSD | 78 - PEACHTREE BLVD SSD |
|  | 79 - DORAVILLE TANK FARM SSD | 88 - TAD #5 SOUTHWEST DEKALB |
|  | 89 - TAD #4 MRKT SQUARE | 90 - TAD - #2 AVN/04 T204 |
|  | 91 - TAD - #1 KEN/04 T104 | 92 - TAD - #1 KEN/14 T114 |
|  | 93 - TAD - AVONDALE TAV1 | 94 - TAD - #3 BRIAR/04 T304 |
|  | 95 - TAD - STONE MOUNTAIN CITY | 96 - TAD - BRIAR/20 T320 |
|  | 97 - TAD - CITY OF DECATUR | 98 - TAD - CITY OF DORAVILLE |
| 045 - DODGE | | |
|  | 00 - DODGE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CHAUNCEY | 10 - CHESTER |
|  | 15 - EASTMAN | 20 - MILAN |
|  | 25 - RHINE | 30 - COUNTY UNINCORPORATED |
| 046 - DOOLY | | |
|  | 00 - DOOLY COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BYROMVILLE | 10 - LILLY |
|  | 15 - PINEHURST | 20 - UNADILLA |
|  | 25 - VIENNA | 30 - COUNTY UNINCORPORATED |
|  | 40 - DOOLING |  |
| 047 - DOUGHERTY | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ALBANY |
|  | 20 - COUNTY UNINCORPORATED | 35 - COUNTY SSD - UNINC |
|  | 90 - TAD - 1 DISTRICT 06 |  |
| 048 - DOUGLAS | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - AUSTELL |
|  | 10 - DOUGLASVILLE | 15 - VILLA RICA |
|  | 20 - COUNTY UNINCORPORATED | 25 - NOT USED FOR DIGEST |
|  | 31 - DOUGLASVILLE TAD | 32 - DOUGLAS TAD #1 LEE ROAD EXT |
|  | 35 - NOT USED FOR DIGEST |  |
| 049 - EARLY | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ARLINGTON - EARLY |
|  | 10 - BLAKELY | 15 - DAMASCUS |
|  | 20 - JAKIN | 25 - COUNTY UNINCORPORATED |
| 050 - ECHOLS | | |
|  | 00 - ECHOLS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 05 - COUNTY UNINCORPORATED |
| 051 - EFFINGHAM | | |
|  | 00 - EFFINGHAM COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - GUYTON | 10 - RINCON |
|  | 15 - SPRINGFIELD | 20 - COUNTY UNINCORPORATED |
|  | 30 - COUNTY WIDE INDUSTRIAL AUTH | 35 - COUNTY WIDE HOSPITAL |
|  | 40 - COUNTY SSD - PUBLIC WORKS | 41 - EFFINGHAM GATEWAY |
|  | 42 - RESEARCH FOREST | 43 - INTERSTATE 16 |
|  | 45 - COUNTY RECREATION | 50 - RINCON-FORT HOWARD |
|  | 60 - COUNTY PARKS |  |
| 052 - ELBERT | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BOWMAN |
|  | 10 - ELBERTON | 15 - COUNTY UNINCORPORATED |
| 053 - EMANUEL | | |
|  | 00 - EMANUEL COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ADRIAN | 10 - GARFIELD |
|  | 15 - STILLMORE | 20 - SUMMERTOWN |
|  | 25 - SWAINSBORO | 30 - TWIN CITY |
|  | 35 - COUNTY UNINCORPORATED | 40 - OAK PARK |
|  | 45 - COUNTY SSD - UNINC #1 | 50 - COUNTY SSD - TWIN CITY #3 |
|  | 55 - COUNTY SSD - GARFIELD #4 | 60 - COUNTY SSD - ADRIAN #5 |
|  | 65 - COUNTY SSD - STILLMORE #7 | 70 - NUNEZ |
|  | 75 - COUNTY SSD - NUNEZ | 80 - COUNTY SSD - OAK PARK |
|  | 85 - COUNTY SSD - SUMMERTOWN #6 | 90 - COUNTY WIDE DEVELOPMENT AUTH |
|  | 95 - COUNTY SSD- SWAINSBORO |  |
| 054 - EVANS | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BELLVILLE |
|  | 10 - CLAXTON | 15 - DAISY |
|  | 20 - HAGAN | 25 - COUNTY UNINCORPORATED |
|  | 30 - COUNTY WIDE HOSPITAL |  |
| 055 - FANNIN | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BLUE RIDGE |
|  | 10 - MCCAYSVILLE | 20 - MORGANTON |
|  | 25 - COUNTY UNINCORPORATED |  |
| 056 - FAYETTE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BROOKS |
|  | 08 - COUNTY INC - BROOKS | 10 - FAYETTEVILLE |
|  | 13 - COUNTY INC - FAYETTEVILLE | 15 - PEACHTREE CITY |
|  | 18 - COUNTY INC - PEACHTREE CITY | 20 - TYRONE |
|  | 23 - COUNTY INC - TYRONE | 30 - COUNTY UNINCORPORATED |
|  | 35 - COUNTY EMS | 40 - COUNTY WIDE EMERGENCY SVC |
|  | 45 - COUNTY FIRE DISTRICT | 46 - NOT USED FOR DIGEST |
|  | 90 - TAD - FAYETTEVILLE |  |
| 057 - FLOYD | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - CAVE SPRINGS |
|  | 06 - COUNTY FIRE DIST - UNINC | 07 - ROME |
|  | 15 - COUNTY UNINCORPORATED | 17 - IND SCHOOL ROME |
|  | 19 - CO UNINC SOLID WASTE | 20 - BID ROME |
|  | 90 - TAD - #1 ROME | 91 - TAD - #2 ROME |
|  | 92 - TAD - #1 BID | 94 - TAD - #3 ROME |
|  | 95 - TAD - #4 ROME |  |
| 058 - FORSYTH | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DIST - COUNTYWIDE |
|  | 05 - CUMMING | 08 - CID SOUTH FORSYTH |
|  | 10 - COUNTY UNINCORPORATED |  |
| 059 - FRANKLIN | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - CANON |
|  | 10 - CARNESVILLE | 15 - FRANKLIN SPRINGS |
|  | 20 - LAVONIA | 30 - ROYSTON |
|  | 35 - COUNTY UNINCORPORATED | 40 - COUNTY WIDE DEVELOPMENT AUTH |
| 060 - FULTON | | |
|  | 00 - FULTON COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 04 - NOT USED FOR DIGEST | 05 - ALPHARETTA |
|  | 06 - NOT USED FOR DIGEST | 07 - ATLANTA |
|  | 08 - WEST END | 09 - BELTLINE SSD |
|  | 10 - NOT USED FOR DIGEST | 12 - BID LITTLE FIVE POINTS |
|  | 15 - COLLEGE PARK | 17 - IND SCHOOL ATLANTA |
|  | 18 - CHATTAHOOCHEE HILLS | 20 - EAST POINT |
|  | 25 - FAIRBURN | 30 - HAPEVILLE |
|  | 31 - MILTON | 32 - JOHNS CREEK |
|  | 35 - MOUNTAIN PARK | 40 - PALMETTO |
|  | 41 - TAD-SOUTH FULTON EASTSIDE | 42 - TAD-SOUTH FULTON WESTSIDE |
|  | 43 - TAD-UNION CITY-#2- ROOSEVELT | 45 - ROSWELL |
|  | 50 - UNION CITY | 51 - CID AIRPORT WEST |
|  | 52 - CID NORTH FULTON | 53 - NOT USED FOR DIGEST |
|  | 54 - NOT USED FOR DIGEST | 55 - COUNTY UNINCORPORATED |
|  | 56 - CID FULTON INDUSTRIAL 55D | 57 - NOT USED FOR DIGEST |
|  | 58 - NOT USED FOR DIGEST | 59 - SOUTH FULTON |
|  | 66 - TAD - UNION CITY TOWN CENTER | 67 - COUNTY SSD FULTON INDUSTRIAL |
|  | 68 - TAD - HAPEVILLE | 69 - TAD - CAMPBELLTON |
|  | 71 - TAD - EAST POINT #2 | 72 - TAD - HOLLOWELL |
|  | 73 - TAD - FULTON METROPOLITAN | 74 - TAD - STADIUM |
|  | 75 - CID SOUTH FULTON/OAKLEY CID | 76 - CID FAIRBURN/SO FULTON 25 |
|  | 78 - CID LITTLE 5 POINTS | 79 - CID WESTSIDE |
|  | 80 - NOT USED FOR DIGEST | 81 - NOT USED FOR DIGEST |
|  | 82 - CID BUCKHEAD | 83 - NOT USED FOR DIGEST |
|  | 85 - CID ATLANTA/MIDTOWN 05C | 86 - TAD - ATLANTIC STEEL |
|  | 88 - CID ROSWELL NO FULTON 45A | 89 - TAD - COLLEGE PARK |
|  | 92 - TAD - ATLANTA BELTLINE | 94 - TAD - EASTSIDE |
|  | 95 - CID PERIMETER | 96 - TAD - PERRY BOLTON #3 |
|  | 97 - TAD - WESTSIDE | 98 - CID DOWNTOWN |
|  | 99 - SANDY SPRINGS |  |
| 061 - GILMER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - EAST ELLIJAY |
|  | 10 - ELLIJAY | 15 - COUNTY UNINCORPORATED |
| 062 - GLASCOCK | | |
|  | 00 - GLASCOCK COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - EDGE HILL | 10 - GIBSON |
|  | 15 - MITCHELL | 20 - COUNTY UNINCORPORATED |
| 063 - GLYNN | | |
|  | 00 - GLYNN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BRUNSWICK | 06 - COUNTY FIRE - UNINC 3,4,5 |
|  | 25 - CO UNINC - JEKYLL ISLAND | 30 - COUNTY UNINCORPORATED |
|  | 36 - COUNTY WIDE CAPITAL PROJECTS | 37 - COUNTY SSD - EMS |
|  | 38 - COUNTY SSD - POLICE | 39 - COUNTY SSD - JEKYLL #6 |
|  | 41 - COUNTY SSD - SEA ISLAND #5 | 45 - NOT USED FOR DIGEST |
|  | 50 - NOT USED FOR DIGEST | 90 - TAD -1- CITY OF BRUNSWICK |
|  | 99 - |  |
| 064 - GORDON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 07 - CALHOUN |
|  | 10 - FAIRMOUNT | 15 - PLAINVILLE |
|  | 17 - IND SCHOOL CALHOUN | 18 - RESACA |
|  | 25 - COUNTY UNINCORPORATED |  |
| 065 - GRADY | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - CAIRO |
|  | 10 - WHIGHAM | 15 - COUNTY UNINCORPORATED |
| 066 - GREENE | | |
|  | 00 - GREENE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - GREENSBORO | 10 - SILOAM |
|  | 15 - UNION POINT | 20 - WHITE PLAINS |
|  | 25 - WOODVILLE | 30 - COUNTY UNINCORPORATED |
|  | 31 - COUNTY WIDE LIBRARY | 32 - COUNTY WIDE RECREATION |
|  | 35 - COUNTY FIRE - LIBERTY | 40 - COUNTY FIRE - WALKER CHURCH |
|  | 45 - COUNTY FIRE - OLD SALEM | 50 - COUNTY FIRE - GREENSBORO |
|  | 55 - COUNTY FIRE - UNION POINT | 60 - COUNTY FIRE - SILOAM |
|  | 65 - COUNTY FIRE - WOODVILLE | 70 - NOT USED FOR DIGEST |
|  | 75 - NOT USED FOR DIGEST | 80 - NOT USED FOR DIGEST |
|  | 85 - NOT USED FOR DIGEST | 86 - COUNTY FIRE - GRESHAMVILLE |
|  | 87 - COUNTY FIRE - WHITE PLAINS | 88 - NOT USED FOR DIGEST |
|  | 89 - NOT USED FOR DIGEST | 90 - NOT USED FOR DIGEST |
| 067 - GWINNETT | | |
|  | 00 - GWINNETT COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BERKELEY LAKE | 06 - BRASELTON |
|  | 07 - BUFORD | 08 - AUBURN - GWINNETT |
|  | 09 - CID EVERMORE | 10 - CID GWINNETT VILLAGE |
|  | 11 - CID LILBURN | 12 - CID GWINNETT PLACE |
|  | 13 - CID SUGARLOAF | 15 - DACULA |
|  | 17 - IND SCHOOL BUFORD | 20 - DULUTH |
|  | 25 - GRAYSON | 30 - LAWRENCEVILLE |
|  | 35 - LILBURN | 40 - LOGANVILLE |
|  | 45 - NORCROSS | 46 - PEACHTREE CORNERS |
|  | 50 - REST HAVEN | 55 - SNELLVILLE |
|  | 60 - SUGAR HILL | 63 - ECONOMIC DEVELOPMENT |
|  | 64 - COUNTY POLICE | 65 - SUWANEE |
|  | 66 - COUNTY SSD - UNINC CODE ENF | 67 - SSD LOGANVILLE EMS |
|  | 68 - COUNTY FIRE AND EMS | 69 - CID BRASELTON |
|  | 70 - COUNTY UNINCORPORATED | 71 - TAD - GWINNETT #1 JIMMY CARTER |
|  | 72 - TAD - GWINNETT #2 INDIAN TRAIL | 73 - TAD - GWINNETT #3 PARK PLACE |
|  | 74 - TAD - GWINNETT #4 LAKE LUCERNE | 75 - TAD - GWINNETT #5 GW PLACE |
|  | 76 - TAD - LAWRENCEVILLE #1 HWY 120 | 78 - TAD - GWINNETT #6 THE EXCHANGE |
|  | 83 - TAD - NORCROSS #1 CENTER EAST | 84 - TAD - DULUTH 2 DOWNTOWN |
|  | 85 - COUNTY WIDE RECREATION | 86 - NOT USED FOR DIGEST |
|  | 87 - NOT USED FOR DIGEST | 88 - NOT USED FOR DIGEST |
|  | 89 - NOT USED FOR DIGEST | 90 - NOT USED FOR DIGEST |
|  | 91 - NOT USED FOR DIGEST | 92 - NOT USED FOR DIGEST |
|  | 93 - NOT USED FOR DIGEST | 94 - NOT USED FOR DIGEST |
|  | 95 - NOT USED FOR DIGEST | 96 - TAD - SUWANEE GATEWAY |
|  | 97 - TAD - LILBURN |  |
| 068 - HABERSHAM | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ALTO - HABERSHAM |
|  | 10 - BALDWIN - HABERSHAM | 15 - CLARKESVILLE |
|  | 20 - CORNELIA | 25 - DEMOREST |
|  | 30 - MOUNT AIRY | 35 - TALLULAH FALLS |
|  | 40 - COUNTY UNINCORPORATED | 50 - COUNTY WIDE HOSPITAL |
|  | 51 - COUNTY WIDE EMS |  |
| 069 - HALL | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - COUNTY WIDE AMBULANCE |
|  | 06 - COUNTY UNINC DEVELOPMENT SVC | 07 - BUFORD |
|  | 08 - COUNTY RECREATION | 10 - CLERMONT |
|  | 12 - BUFORD 2 | 15 - FLOWERY BRANCH |
|  | 25 - GILLSVILLE | 27 - GAINESVILLE 100% |
|  | 30 - LULA | 35 - OAKWOOD |
|  | 37 - IND SCHOOL BUFORD | 45 - COUNTY UNINCORPORATED |
|  | 50 - COUNTY FIRE DISTRICT (INC) | 57 - IND SCHOOL GAINESVILLE 100% |
|  | 60 - COUNTY UNINC FIRE DISTRICT | 70 - BRASELTON |
|  | 71 - CID BRASELTON | 90 - TAD - GAINESVILLE MIDTOWN |
|  | 91 - TAD - FLOWERY BRANCH | 92 - TAD - OAKWOOD |
|  | 94 - TAD - WESTSIDE |  |
| 070 - HANCOCK | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - SPARTA |
|  | 10 - COUNTY UNINCORPORATED |  |
| 071 - HARALSON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 09 - NOT USED FOR DIGEST |
|  | 15 - TALLAPOOSA | 20 - WACO |
|  | 25 - COUNTY UNINCORPORATED | 26 - COUNTY RECREATION SSD |
|  | 28 - COUNTY SANITATION | 33 - COUNTY FIRE - 3, 5, 6 |
|  | 34 - COUNTY FIRE - 1, 4 | 40 - BUCHANAN 100% |
|  | 45 - TEMPLE | 50 - BREMEN 40% - HARALSON |
|  | 55 - IND SCHOOL BREMEN 40% |  |
| 072 - HARRIS | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 05 - HAMILTON | 10 - PINE MOUNTAIN |
|  | 15 - SHILOH | 20 - WAVERLY HALL |
|  | 26 - WEST POINT | 30 - COUNTY UNINCORPORATED |
|  | 35 - COUNTY INC - WEST POINT | 40 - COUNTY INC - OTHER |
| 073 - HART | | |
|  | 00 - HART COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BOWERSVILLE | 10 - CANON |
|  | 15 - HARTWELL | 20 - ROYSTON |
|  | 25 - COUNTY UNINCORPORATED | 30 - COUNTY WIDE EMS |
| 074 - HEARD | | |
|  | 00 - HEARD COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CENTRALHATCHEE | 15 - EPHESUS |
|  | 20 - FRANKLIN | 25 - COUNTY UNINCORPORATED |
| 075 - HENRY | | |
|  | 00 - HENRY COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INC - HAMPTON |
|  | 05 - HAMPTON | 06 - COUNTY INCORPORATED |
|  | 10 - LOCUST GROVE | 13 - COUNTY INC - LOCUST GROVE |
|  | 15 - MCDONOUGH | 18 - COUNTY INC - MCDONOUGH |
|  | 20 - STOCKBRIDGE | 23 - COUNTY INC - STOCKBRIDGE |
|  | 25 - COUNTY UNINCORPORATED | 30 - COUNTY WIDE WATER BOND |
|  | 32 - SSD STOCKBRIDGE | 36 - SSD UNINCORPORATED |
|  | 37 - SSD POLICE | 38 - SSD FIRE |
|  | 39 - SSD RECREATION | 41 - SSD MCD POLICE |
|  | 42 - SSD MCD FIRE | 43 - COUNTY- MCDONOUGH FIRE |
|  | 90 - TAD #1 DNTOWN N HENRY BLVD |  |
| 076 - HOUSTON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - CENTERVILLE |
|  | 06 - COUNTY FIRE DISTRICT | 10 - PERRY - HOUSTON |
|  | 15 - WARNER ROBINS - HOUSTON | 20 - COUNTY UNINCORPORATED |
|  | 25 - COUNTY SSD - ROBINS AFB | 90 - TAD - WARNER ROBINS |
| 077 - IRWIN | | |
|  | 00 - IRWIN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - OCILLA | 10 - COUNTY UNINCORPORATED |
|  | 20 - COUNTY UNINC INDUSTRIAL AUTH |  |
| 078 - JACKSON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ARCADE |
|  | 07 - IND SCHOOL COMMERCE | 10 - BRASELTON |
|  | 17 - COMMERCE | 20 - HOSCHTON |
|  | 27 - JEFFERSON | 30 - MAYSVILLE - JACKSON |
|  | 35 - NICHOLSON | 37 - IND SCHOOL JEFFERSON |
|  | 40 - PENDERGRASS | 43 - TALMO |
|  | 45 - COUNTY FIRE - HARRISBURG | 50 - COUNTY FIRE - NICHOLSON/CENTER |
|  | 55 - COUNTY FIRE - SOUTH JACKSON | 60 - COUNTY FIRE - JACKSON TRAIL |
|  | 65 - COUNTY FIRE - NORTH JACKSON | 66 - COUNTY FIRE - EAST JACKSON |
|  | 70 - COUNTY FIRE - PLAINVIEW | 75 - COUNTY FIRE - MAYSVILLE |
|  | 80 - COUNTY FIRE - ARCADE | 81 - COUNTY FIRE - CENTRAL JACKSON |
|  | 85 - COUNTY FIRE - WEST JACKSON | 90 - COUNTY UNINCORPORATED |
|  | 98 - TAD - BRASELTON |  |
| 079 - JASPER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - MONTICELLO |
|  | 15 - SHADY DALE | 20 - COUNTY UNINCORPORATED |
| 080 - JEFF DAVIS | | |
|  | 00 - JEFF DAVIS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - DENTON (UNINC) | 10 - HAZLEHURST |
|  | 15 - COUNTY UNINCORPORATED |  |
| 081 - JEFFERSON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - AVERA |
|  | 10 - BARTOW | 15 - LOUISVILLE |
|  | 20 - STAPLETON | 25 - WADLEY |
|  | 30 - WRENS | 35 - COUNTY UNINCORPORATED |
| 082 - JENKINS | | |
|  | 00 - JENKINS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - MILLEN | 10 - COUNTY UNINCORPORATED |
| 083 - JOHNSON | | |
|  | 00 - JOHNSON COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ADRIAN | 10 - KITE |
|  | 15 - WRIGHTSVILLE | 20 - COUNTY UNINCORPORATED |
|  | 21 - FIRE DISTRICT 1 UNC/KITE |  |
| 084 - JONES | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - GRAY |
|  | 15 - COUNTY UNINCORPORATED | 20 - COUNTY SSD - N RIVER BOND |
| 085 - LAMAR | | |
|  | 00 - LAMAR COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 10 - BARNESVILLE | 15 - MILNER |
|  | 20 - COUNTY UNINCORPORATED |  |
| 086 - LANIER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - LAKELAND |
|  | 10 - COUNTY UNINCORPORATED | 15 - RAY CITY |
| 087 - LAURENS | | |
|  | 00 - LAURENS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 10 - CADWELL | 15 - DEXTER |
|  | 25 - DUDLEY | 27 - DUBLIN 40% |
|  | 35 - MONTROSE | 37 - IND SCHOOL DUBLIN 40% |
|  | 40 - RENTZ | 45 - COUNTY UNINCORPORATED |
|  | 65 - EAST DUBLIN 47% |  |
| 088 - LEE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - LEESBURG |
|  | 10 - SMITHVILLE | 15 - COUNTY UNINCORPORATED |
| 089 - LIBERTY | | |
|  | 00 - LIBERTY COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 05 - ALLENHURST |
|  | 10 - GUMBRANCH | 15 - HINESVILLE |
|  | 16 - COUNTY INC - HINESVILLE | 20 - MIDWAY |
|  | 25 - RICEBORO | 30 - WALTHOURVILLE |
|  | 35 - COUNTY UNINCORPORATED | 40 - COUNTY WIDE INDUSTRIAL AUTH |
|  | 45 - FLEMINGTON | 50 - COUNTY WIDE HOSPITAL |
|  | 55 - COUNTY INC - OTHER |  |
| 090 - LINCOLN | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - LINCOLNTON |
|  | 10 - COUNTY UNINCORPORATED | 15 - COUNTY WIDE INDUSTRIAL AUTH |
| 091 - LONG | | |
|  | 00 - LONG COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - LUDOWICI | 10 - COUNTY UNINCORPORATED |
| 092 - LOWNDES | | |
|  | 00 - LOWNDES COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - HAHIRA | 10 - LAKE PARK |
|  | 17 - VALDOSTA | 20 - REMERTON |
|  | 22 - NOT USED FOR DIGEST | 23 - NOT USED FOR DIGEST |
|  | 24 - NOT USED FOR DIGEST | 25 - DASHER (UNINC) |
|  | 26 - DASHER | 27 - VALDOSTA D/T DEV AUTH |
|  | 30 - COUNTY UNINCORPORATED | 31 - COUNTY WIDE RECREATION |
|  | 37 - IND SCHOOL VALDOSTA | 39 - COUNTY WIDE INDUSTRIAL AUTH |
|  | 41 - UNINCORPORATED FIRE |  |
| 093 - LUMPKIN | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - DAHLONEGA |
|  | 10 - COUNTY UNINCORPORATED | 15 - COUNTY SSD - UNINC RESERVOIR |
|  | 20 - COUNTY SSD - UNINC PLANNING |  |
| 094 - MACON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - IDEAL |
|  | 10 - MARSHALLVILLE | 15 - MONTEZUMA |
|  | 20 - OGLETHORPE | 25 - COUNTY UNINCORPORATED |
| 095 - MADISON | | |
|  | 00 - MADISON COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CARLTON | 10 - COLBERT |
|  | 15 - COMER | 20 - DANIELSVILLE |
|  | 25 - HULL | 30 - ILA |
|  | 35 - ROYSTON | 40 - COUNTY UNINCORPORATED |
|  | 45 - COUNTY WIDE INDUSTRIAL AUTH |  |
| 096 - MARION | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BUENA VISTA |
|  | 10 - COUNTY UNINCORPORATED |  |
| 097 - MCDUFFIE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - DEARING |
|  | 10 - THOMSON | 15 - COUNTY UNINCORPORATED |
|  | 20 - NOT USED FOR DIGEST | 21 - NOT USED FOR DIGEST |
|  | 22 - NOT USED FOR DIGEST |  |
| 098 - MCINTOSH | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - NOT USED FOR DIGEST |
|  | 10 - COUNTY UNINCORPORATED | 15 - DARIEN 100% |
|  | 20 - COUNTY WIDE INDUSTRIAL AUTH |  |
| 099 - MERIWETHER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DISTRICT |
|  | 05 - GAY | 10 - GREENVILLE |
|  | 15 - HARALSON | 20 - LONE OAK |
|  | 25 - LUTHERSVILLE | 30 - MANCHESTER |
|  | 32 - SPRINGDALE/PINE MOUNTAIN | 35 - WARM SPRINGS |
|  | 40 - WOODBURY | 45 - COUNTY UNINCORPORATED |
| 100 - MILLER | | |
|  | 00 - MILLER COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - COLQUITT | 10 - COUNTY UNINCORPORATED |
|  | 11 - COUNTY WIDE LIBRARY | 12 - COUNTY WIDE RECREATION |
| 101 - MITCHELL | | |
|  | 00 - MITCHELL COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BACONTON | 10 - CAMILLA |
|  | 12 - DOWNTOWN CAMILLA DEV AUTH | 15 - MEIGS |
|  | 17 - PELHAM | 25 - SALE CITY |
|  | 27 - IND SCHOOL PELHAM | 30 - COUNTY UNINCORPORATED |
| 102 - MONROE | | |
|  | 00 - MONROE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CULLODEN | 10 - FORSYTH |
|  | 15 - COUNTY UNINCORPORATED |  |
| 103 - MONTGOMERY | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - AILEY |
|  | 10 - ALSTON | 15 - HIGGSTON |
|  | 17 - IND SCHOOL VIDALIA | 20 - MT VERNON |
|  | 25 - TARRYTOWN | 30 - UVALDA |
|  | 37 - VIDALIA - MONTGOMERY | 40 - COUNTY UNINCORPORATED |
| 104 - MORGAN | | |
|  | 00 - MORGAN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BOSTWICK | 10 - BUCKHEAD |
|  | 15 - MADISON | 16 - SSD MADISON COMM BUS LGT - 32 |
|  | 17 - SSD MADISON INT BUS LGHT - 92 | 18 - NOT USED FOR DIGEST |
|  | 19 - NOT USED FOR DIGEST | 20 - RUTLEDGE |
|  | 25 - COUNTY UNINCORPORATED |  |
| 105 - MURRAY | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 10 - ETON |
|  | 15 - COUNTY UNINCORPORATED | 20 - CHATSWORTH 75% |
| 106 - MUSCOGEE | | |
|  | 00 - MUSCOGEE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 10 - COUNTY USD 1 - URBAN |
|  | 11 - COUNTY URBAN SVC 1, 5, 6, 7 | 15 - COUNTY USD 2 - RURAL |
|  | 20 - COUNTY USD 4 - FTBENNING | 26 - BID 5 |
|  | 30 - URBAN SERVICE DISTRICT 6 | 31 - BID 6 |
|  | 36 - BID 7 | 90 - TAD - #1 FT BENNING TECH |
|  | 91 - TAD - #2 LIBERTY | 92 - TAD - #3 UPTOWN |
|  | 93 - TAD - #4 CITY VILLAGE | 94 - TAD - #5 MIDTOWN WEST |
|  | 95 - TAD - #6 MIDTOWN EAST | 96 - TAD - #7 MIDLAND COMMONS |
|  | 97 - TAD - #8 SOUTH COLUMBUS |  |
| 107 - NEWTON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DISTRICT |
|  | 05 - COVINGTON | 10 - MANSFIELD |
|  | 15 - NEWBORN | 20 - OXFORD |
|  | 25 - PORTERDALE | 30 - COUNTY UNINCORPORATED |
|  | 35 - SOCIAL CIRCLE | 47 - IND SCHOOL SOCIAL CIRCLE |
|  | 50 - CID HWY 278 |  |
| 108 - OCONEE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BISHOP |
|  | 10 - BOGART | 15 - NORTH HIGH SHOALS |
|  | 20 - WATKINSVILLE | 25 - COUNTY UNINCORPORATED |
| 109 - OGLETHORPE | | |
|  | 00 - OGLETHORPE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ARNOLDSVILLE | 10 - CRAWFORD |
|  | 15 - LEXINGTON | 20 - MAXEYS |
|  | 25 - COUNTY UNINCORPORATED |  |
| 110 - PAULDING | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE - COUNTY WIDE |
|  | 05 - BRASWELL | 10 - DALLAS |
|  | 15 - HIRAM | 20 - COUNTY UNINCORPORATED |
|  | 90 - DALLAS TAD #1 |  |
| 111 - PEACH | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BYRON |
|  | 10 - FORT VALLEY | 15 - COUNTY UNINCORPORATED |
|  | 20 - PERRY - PEACH | 25 - WARNER ROBINS - PEACH |
| 112 - PICKENS | | |
|  | 00 - PICKENS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - JASPER | 10 - NELSON - PICKENS |
|  | 15 - TALKING ROCK | 20 - COUNTY UNINCORPORATED |
|  | 25 - NELSON FIRE DISTRICT |  |
| 113 - PIERCE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BLACKSHEAR |
|  | 10 - PATTERSON | 15 - COUNTY UNINCORPORATED |
|  | 20 - WAYCROSS | 25 - OFFERMAN |
|  | 30 - MAXEYS |  |
| 114 - PIKE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - CONCORD |
|  | 10 - MEANSVILLE | 15 - MOLENA |
|  | 20 - WILLIAMSON | 25 - ZEBULON |
|  | 30 - COUNTY UNINCORPORATED | 41 - DEVELOPMENT AUTHORITY PIKE CO. |
| 115 - POLK | | |
|  | 00 - POLK COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ARAGON | 10 - BRASWELL |
|  | 15 - CEDARTOWN | 20 - ROCKMART |
|  | 25 - TAYLORSVILLE | 30 - COUNTY UNINCORPORATED |
| 116 - PULASKI | | |
|  | 00 - PULASKI COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - HAWKINSVILLE | 06 - COUNTY FIRE DIST - UNINC |
|  | 10 - COUNTY UNINCORPORATED |  |
| 117 - PUTNAM | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - EATONTON |
|  | 10 - COUNTY UNINCORPORATED | 15 - COUNTY SSD - UNINC |
| 118 - QUITMAN | | |
|  | 00 - QUITMAN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - GEORGETOWN | 10 - COUNTY UNINCORPORATED |
| 119 - RABUN | | |
|  | 00 - RABUN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CLAYTON | 07 - COUNTY EMERGENCY SERVICES |
|  | 10 - DILLARD | 15 - MOUNTAIN CITY |
|  | 20 - SKY VALLEY | 25 - TALLULAH FALLS |
|  | 30 - TIGER | 35 - COUNTY UNINCORPORATED |
| 120 - RANDOLPH | | |
|  | 00 - RANDOLPH COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 10 - CUTHBERT | 15 - SHELLMAN |
|  | 20 - COUNTY UNINCORPORATED |  |
| 121 - RICHMOND | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 06 - COUNTY FIRE - UNINC |
|  | 15 - BLYTHE | 20 - HEPHZIBAH |
|  | 37 - AUGUSTA URBAN SERVICE | 45 - COUNTY WIDE CAPITAL OUTLAY |
|  | 50 - COUNTY UNINCORPORATED | 55 - COUNTY FIRE - BLYTHE |
|  | 56 - NOT USED FOR DIGEST | 93 - TAD - #2 |
|  | 94 - TAD - #3 | 95 - TAD - #4 |
| 122 - ROCKDALE | | |
|  | 00 - ROCKDALE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CONYERS | 10 - COUNTY UNINCORPORATED |
|  | 90 - TAD - OLD TOWN | 91 - TAD - SALEM |
| 123 - SCHLEY | | |
|  | 00 - SCHLEY COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ELLAVILLE | 10 - COUNTY UNINCORPORATED |
| 124 - SCREVEN | | |
|  | 00 - SCREVEN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - HILTONIA | 10 - NEWINGTON |
|  | 15 - OLIVER | 20 - ROCKY FORD |
|  | 25 - SYLVANIA | 30 - COUNTY UNINCORPORATED |
|  | 35 - COUNTY WIDE INDUSTRIAL AUTH | 45 - COUNTY SSD |
|  | 99 - NOT USED FOR DIGEST |  |
| 125 - SEMINOLE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 10 - IRON CITY |
|  | 15 - COUNTY UNINCORPORATED | 25 - DONALSONVILLE |
|  | 30 - COUNTY WIDE LIBRARY FEES | 35 - INDUSTRIAL AUTHORITY |
| 126 - SPALDING | | |
|  | 00 - SPALDING COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - GRIFFIN | 06 - COUNTY FIRE - UNINC |
|  | 10 - ORCHARD HILL | 15 - SUNNY SIDE |
|  | 20 - COUNTY UNINCORPORATED | 30 - BUTTS SPALDING JOINT |
|  | 90 - TAD - #1 GRIFFIN | 91 - TAD - #2 GRIFFIN |
| 127 - STEPHENS | | |
|  | 00 - STEPHENS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - AVALON | 10 - MARTIN |
|  | 15 - TOCCOA | 20 - COUNTY UNINCORPORATED |
|  | 25 - COUNTY WIDE SOLID WASTE | 30 - COUNTY WIDE EMS |
|  | 35 - COUNTY WIDE FIRE SERVICES |  |
| 128 - STEWART | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - LUMPKIN |
|  | 15 - RICHLAND | 20 - COUNTY UNINCORPORATED |
| 129 - SUMTER | | |
|  | 00 - SUMTER COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 10 - ANDERSONVILLE | 15 - DESOTO |
|  | 17 - AMERICUS 50% | 20 - LESLIE |
|  | 25 - PLAINS | 37 - AMERICUS DOWNTOWN 50% |
|  | 50 - COUNTY UNINCORPORATED |  |
| 130 - TALBOT | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - GENEVA |
|  | 10 - JUNCTION CITY | 15 - MANCHESTER |
|  | 20 - TALBOTTON | 25 - WOODLAND |
|  | 30 - COUNTY UNINCORPORATED |  |
| 131 - TALIAFERRO | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - CRAWFORDVILLE |
|  | 10 - SHARON | 15 - COUNTY UNINCORPORATED |
| 132 - TATTNALL | | |
|  | 00 - TATTNALL COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 06 - COBBTOWN | 10 - COLLINS |
|  | 15 - GLENNVILLE | 20 - MANASSAS |
|  | 25 - REIDSVILLE | 30 - COUNTY UNINCORPORATED |
| 133 - TAYLOR | | |
|  | 00 - TAYLOR COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BUTLER | 10 - REYNOLDS |
|  | 15 - COUNTY UNINCORPORATED |  |
| 134 - TELFAIR | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 10 - JACKSONVILLE |
|  | 15 - LUMBER CITY | 20 - MCRAE - HELENA |
|  | 25 - MILAN | 30 - SCOTLAND |
|  | 35 - COUNTY UNINCORPORATED |  |
| 135 - TERRELL | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BRONWOOD |
|  | 10 - DAWSON | 15 - PARROTT |
|  | 20 - SASSER | 25 - COUNTY UNINCORPORATED |
| 136 - THOMAS | | |
|  | 00 - THOMAS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BARWICK | 10 - BOSTON |
|  | 15 - COOLIDGE | 17 - IND SCHOOL THOMASVILLE |
|  | 20 - MEIGS | 25 - OCHLOCKNEE |
|  | 30 - PAVO | 37 - THOMASVILLE |
|  | 40 - COUNTY FIRE DIST 1 | 45 - COUNTY FIRE DIST 2 |
|  | 50 - COUNTY FIRE DIST 3 | 55 - COUNTY WIDE EMS |
|  | 60 - COUNTY UNINCORPORATED |  |
| 137 - TIFT | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - OMEGA |
|  | 06 - COUNTY FIRE DISTRICT | 10 - TIFTON |
|  | 15 - TY TY | 20 - COUNTY UNINCORPORATED |
| 138 - TOOMBS | | |
|  | 00 - TOOMBS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - LYONS | 10 - SANTA CLAUS |
|  | 17 - VIDALIA - TOOMBS | 20 - COUNTY UNINCORPORATED |
|  | 30 - IND SCHOOL VIDALIA | 35 - COUNTY WIDE DEVELOPMENT AUTH |
| 139 - TOWNS | | |
|  | 00 - TOWNS COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - HIAWASSEE | 10 - YOUNG HARRIS |
|  | 15 - COUNTY UNINCORPORATED | 20 - COUNTY FIRE - COUNTY WIDE |
| 140 - TREUTLEN | | |
|  | 00 - TREUTLEN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - SOPERTON | 10 - COUNTY UNINCORPORATED |
| 141 - TROUP | | |
|  | 00 - TROUP COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 07 - HOGANSVILLE | 17 - LAGRANGE D/T DEV AUTH |
|  | 18 - WEST POINT D/T DEV AUTH | 30 - WEST POINT |
|  | 35 - COUNTY UNINCORPORATED | 40 - LAGRANGE |
|  | 90 - TAD - #5 | 92 - TAD - #6 |
|  | 96 - TAD - DISTRICT 21 #2 | 98 - TAD - #4 |
|  | 99 - NOT USED FOR DIGEST |  |
| 142 - TURNER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ASHBURN |
|  | 10 - REBECCA | 15 - SYCAMORE |
|  | 20 - COUNTY UNINCORPORATED |  |
| 143 - TWIGGS | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ALLENTOWN |
|  | 10 - DANVILLE | 15 - JEFFERSONVILLE |
|  | 20 - COUNTY UNINCORPORATED |  |
| 144 - UNION | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - BLAIRSVILLE |
|  | 10 - COUNTY UNINCORPORATED |  |
| 145 - UPSON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 10 - THOMASTON |
|  | 11 - THOMASTON JOINT PROJECT | 15 - YATESVILLE |
|  | 20 - COUNTY UNINCORPORATED | 21 - COUNTY SSD |
|  | 22 - COUNTY WIDE JOINT PROJECTS |  |
| 146 - WALKER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 07 - CHICKAMAUGA |
|  | 10 - FORT OGLETHORPE | 15 - LAFAYETTE |
|  | 17 - IND SCHOOL CHICKAMAUGA | 25 - LOOKOUT MOUNTAIN |
|  | 30 - ROSSVILLE | 35 - COUNTY UNINCORPORATED |
| 147 - WALTON | | |
|  | 00 - WALTON COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - BETWEEN | 10 - GOODHOPE |
|  | 15 - JERSEY | 20 - LOGANVILLE |
|  | 25 - MONROE | 27 - SOCIAL CIRCLE |
|  | 35 - WALNUT GROVE | 40 - COUNTY UNINCORPORATED |
|  | 41 - COUNTY FIRE DISTRICT | 47 - IND SCHOOL SOCIAL CIRCLE |
| 148 - WARE | | |
|  | 00 - WARE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 07 - WAYCROSS D/T DEV AUTH #21 | 17 - WAYCROSS D/T DEV AUTH #22 |
|  | 27 - WAYCROSS D/T DEV AUTH #23 | 37 - WAYCROSS D/T DEV AUTH #24 |
|  | 40 - COUNTY UNINCORPORATED | 50 - WAYCROSS |
| 149 - WARREN | | |
|  | 00 - WARREN COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CAMAK | 10 - NORWOOD |
|  | 15 - WARRENTON | 20 - COUNTY UNINCORPORATED |
| 150 - WASHINGTON | | |
|  | 00 - WASHINGTON COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - DAVISBORO | 10 - DEEPSTEP |
|  | 15 - HARRISON | 20 - OCONEE |
|  | 25 - RIDDLEVILLE | 30 - SANDERSVILLE |
|  | 35 - TENNILLE | 40 - COUNTY UNINCORPORATED |
|  | 45 - COUNTY WIDE DEVELOPMENT AUTH | 46 - FIRE PROTECTION |
|  | 50 - COUNTY WIDE HOSPITAL BOND |  |
| 151 - WAYNE | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - JESUP |
|  | 10 - ODUM | 15 - SCREVEN |
|  | 20 - COUNTY UNINCORPORATED |  |
| 152 - WEBSTER | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - PRESTON |
|  | 10 - WESTON | 15 - COUNTY UNINCORPORATED |
| 153 - WHEELER | | |
|  | 00 - WHEELER COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - ALAMO | 10 - GLENWOOD |
|  | 15 - SCOTLAND | 20 - COUNTY UNINCORPORATED |
| 154 - WHITE | | |
|  | 00 - WHITE COUNTY | 01 - STATE |
|  | 02 - SCHOOL | 03 - COUNTY INCORPORATED |
|  | 05 - CLEVELAND | 10 - HELEN |
|  | 15 - COUNTY UNINCORPORATED |  |
| 155 - WHITFIELD | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 04 - COUNTY FIRE DISTRICT |
|  | 05 - COHUTTA | 15 - TUNNEL HILL |
|  | 17 - DALTON 100% | 20 - VARNELL |
|  | 25 - COUNTY UNINCORPORATED | 35 - DALTON D/T DEV AUTH 100% |
|  | 37 - IND SCHOOL DALTON 100% | 41 - NOT USED FOR DIGEST |
|  | 42 - NOT USED FOR DIGEST | 43 - NOT USED FOR DIGEST |
|  | 44 - NOT USED FOR DIGEST | 46 - NOT USED FOR DIGEST |
|  | 47 - NOT USED FOR DIGEST | 51 - NOT USED FOR DIGEST |
|  | 52 - COUNTY SOLID WASTE | 53 - COUNTY SSD |
|  | 90 - TAD - 1 CITY OF DALTON | 91 - TAD - 1 DDDA |
|  | 92 - TAD - 2 | 93 - TAD - 3 |
|  | 94 - TAD - 4 | 95 - TAD - 5 |
|  | 96 - TAD -1-CITY OF VARNELL |  |
| 156 - WILCOX | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ABBEVILLE |
|  | 10 - PINEVIEW | 15 - PITTS |
|  | 20 - ROCHELLE | 25 - COUNTY UNINCORPORATED |
|  | 30 - COUNTY FIRE DIST CEDAR CREEK |  |
| 157 - WILKES | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - RAYLE |
|  | 10 - TIGNALL | 15 - WASHINGTON |
|  | 20 - COUNTY UNINCORPORATED |  |
| 158 - WILKINSON | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - ALLENTOWN |
|  | 10 - DANVILLE | 15 - GORDON |
|  | 20 - IRWINTON | 25 - IVEY |
|  | 30 - MCINTYRE | 35 - TOOMSBORO |
|  | 40 - COUNTY UNINCORPORATED |  |
| 159 - WORTH | | |
|  | 01 - STATE | 02 - SCHOOL |
|  | 03 - COUNTY INCORPORATED | 05 - POULAN |
|  | 10 - SUMNER | 15 - SYLVESTER |
|  | 20 - WARWICK | 25 - COUNTY UNINCORPORATED |
|  | 30 - COUNTY WIDE INDUSTRIAL AUTH |  |