

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2023 MILLAGE ADJUSTMENT

Shown below are the 2022 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 2023 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 2023 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 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; **Corrected - 8-29-2023**
b. Fire protection;
c. Curbside or on-site residential or commercial garbage & 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 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 proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service.

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

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	984,796.12	2,896,424.37	Cook	653,681.96	3,288,709.95
Atkinson	400,014.34	364,914.51	Coweta	7,276,570.11	23,088,804.40
Bacon	581,000.21	1,089,244.32	Crawford	860,004.35	662,640.02
Baker	168,733.60	319,311.10	Crisp	709,346.66	2,759,508.84
Baldwin	2,013,004.65	5,724,142.24	Dade	1,068,293.16	2,857,173.25
Banks	1,108,453.42	3,879,235.87	Dawson	1,839,733.17	11,357,178.16
Barrow	4,084,926.13	12,189,271.85	Decatur	1,045,301.22	3,278,462.32
Bartow	5,691,790.30	22,347,450.35	Dekalb	31,885,960.33	
Ben Hill	618,740.27	1,415,131.95	Dodge	961,804.18	1,378,448.68
Berrien	809,331.33	1,352,422.94	Dooley	319,466.92	897,638.17
Bibb		77,286,274.64	Dougherty	1,194,673.18	7,581,514.33
Bleckley	569,731.14	958,469.35	Douglas	7,754,938.55	23,989,246.85
Brantley	1,256,539.65	1,416,277.80	Early	357,358.24	894,396.11
Brooks	854,861.42	1,029,164.04	Echols	279,760.45	219,771.14
Bryan	2,023,744.30	6,468,319.39	Effingham	3,794,804.18	12,321,086.40
Bulloch County	3,505,589.81		Elbert	1,061,940.12	1,977,393.04
Bulloch School		16,471,223.01	Emanuel	901,601.61	1,781,674.35
Burke	1,256,464.01	4,845,336.99	Evans	540,234.90	1,157,748.80
Butts	1,445,693.71	4,558,738.28	Fannin	1,747,689.79	7,608,646.47
Calhoun	92,270.28	296,366.83	Fayette	4,074,942.79	16,994,467.99
Camden	1,285,733.36	5,636,961.51	Floyd	4,525,251.99	11,559,139.49
Candler	517,848.02	901,565.15	Forsyth	19,132,544.28	50,555,483.68
Carroll	5,575,696.14	15,942,732.96	Franklin	1,299,422.63	3,471,951.09
Catoosa	4,144,221.13	10,821,666.70	Fulton	100,514.10	19,283,142.50
Charlton	562,697.42	916,587.68	Gilmer	2,217,511.88	5,981,985.78
Chatham	6,930,707.84	26,366,729.34	Glascok	160,035.99	153,929.59
Chattahoochee/Cusseta		1,113,644.19	Glynn	5,302,515.62	24,241,032.28
Chattooga County	1,333,910.54		Gordon	2,912,791.10	9,080,913.43
Chattooga School		2,283,112.25	Grady	1,170,773.67	2,027,059.85
Cherokee	13,789,717.13		Greene	1,019,964.71	5,356,787.14
Clarke/Athens		33,230,932.28	Gwinnett	54,680,953.84	
Clay	133,791.90	253,570.02	Habersham	2,488,272.20	
Clayton	17,847,415.97	43,685,299.99	Habersham School		9,467,144.20
Clinch	289,819.42	385,956.83	Hall	10,455,281.12	38,479,057.25
Cobb	43,074,336.36		Hancock	551,957.77	458,383.61
Coffee	2,046,584.98	4,817,507.78	Haralson	1,389,650.86	2,741,907.23
Colquitt County	2,147,174.70		Harris	2,329,219.42	3,044,870.86
Colquitt School		7,711,505.69	Hart	1,570,485.48	4,210,258.06
Columbia	10,528,416.66	29,533,980.38	Heard	741,868.15	7,383,926.97

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	12,677,330.89	37,617,006.03	Quitman		260,976.39
Houston County	4,219,171.82		Rabun County	963,468.07	
Houston School		37,373,741.89	Rabun School		5,675,959.31
Irwin	446,073.84	442,465.19	Randolph	178,641.31	286,211.30
Jackson	3,321,351.78	13,484,991.87	Richmond/Augusta		43,120,443.78
Jasper	935,862.62	1,296,420.85	Rockdale	5,791,396.82	
Jeff Davis	803,129.56	1,471,460.17	Schley	221,221.77	261,340.54
Jefferson	647,707.09	1,420,320.20	Screven	792,087.38	1,347,534.63
Jenkins	431,476.99	698,896.55	Seminole	458,023.60	797,795.66
Johnson	406,140.48	539,604.12	Spalding	3,315,755.06	7,995,134.61
Jones	1,890,254.93	2,591,399.12	Stephens	1,293,523.39	3,268,478.21
Lamar	901,147.82	1,666,479.50	Stewart	218,574.67	152,870.88
Lanier	540,386.17	403,292.63	Sumter	910,979.90	2,561,153.93
Laurens	2,179,015.51	6,602,170.28	Talbot	332,324.26	771,323.30
Lee	2,216,604.31	4,303,723.46	Taliaferro	73,438.06	156,124.55
Liberty	1,646,343.75	4,997,771.13	Tattnall	1,209,875.09	1,853,322.28
Lincoln	475,570.08	834,684.09	Taylor	382,316.59	778,515.19
Long	1,171,303.09	786,032.07	Telfair	371,425.68	501,585.69
Lowndes	4,306,299.16	17,290,996.08	Terrell	296,928.77	659,674.20
Lumpkin	2,089,241.07	4,363,265.81	Thomas	1,742,471.22	5,613,793.37
Macon	489,410.62	830,741.36	Tift	1,670,545.79	7,278,222.58
Madison	2,052,181.70	2,482,449.08	Toombs	901,752.87	2,531,192.16
Marion	449,099.10	425,798.29	Towns County	795,566.42	2,508,675.33
McDuffie	1,076,461.34	2,914,530.22	Towns Schools		3,152,486.96
McIntosh	726,514.98	1,403,279.91	Treutlen	261,911.45	326,200.53
Meriwether	1,058,385.45	1,654,405.31	Troup	2,433,363.82	7,532,195.18
Miller	301,466.66	449,910.60	Turner	285,810.96	679,610.66
Mitchell County	896,231.78		Twiggs	508,394.10	547,521.40
Mitchell School		2,291,049.15	Union	1,890,406.19	5,975,242.88
Monroe	1,814,547.92	5,583,844.25	Upson	1,328,843.24	2,681,447.78
Montgomery	378,535.03	526,298.38	Walker	3,968,907.61	5,612,514.08
Morgan	1,080,923.60	5,030,996.01	Walton	4,972,535.94	13,276,608.17
Murray	2,595,744.38	6,846,386.94	Ware	1,685,142.64	5,190,157.03
Muscogee/Columbus		91,771,903.55	Warren	239,146.40	460,259.66
Newton	7,238,376.27	15,609,848.30	Washington	748,599.34	2,168,915.40
Oconee	2,872,177.05	9,327,443.27	Wayne	1,455,298.90	2,941,503.73
Oglethorpe	1,014,216.72	1,082,042.57	Webster		225,958.67
Paulding	11,652,298.88	24,878,437.35	Wheeler	441,611.59	274,069.52
Peach	986,233.12	4,630,844.21	White	1,844,346.68	4,491,520.68
Pickens	2,210,705.06	5,871,981.65	Whitfield	4,888,585.11	14,505,211.74
Pierce	1,150,882.62	1,798,948.67	Wilcox	318,559.35	321,713.45
Pike	1,244,362.99	1,770,954.99	Wilkes	390,787.31	1,063,080.41
Polk	2,023,593.04	4,060,476.52	Wilkinson	330,962.89	602,542.59
Pulaski	447,737.73	705,181.56	Worth	1,007,863.69	1,334,898.40
Putnam	1,221,371.06	3,669,075.35	Totals	455,258,138.93	1,165,646,490.20

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