

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2019 MILLAGE ADJUSTMENT

Shown below are the 2018 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 2019 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 2019 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;
 - 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 404-724-7032 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	844,189.28	2,461,954.45	Cook	559,310.07	1,746,019.43
Atkinson	314,611.91	271,971.02	Coweta	5,585,103.16	14,311,516.42
Bacon	491,718.17	754,917.74	Crawford	749,831.51	442,531.49
Baker	180,395.56	164,771.90	Crisp	755,184.68	1,877,634.50
Baldwin	1,768,095.73	4,110,222.77	Dade	924,357.92	1,883,260.69
Banks	958,927.82	2,421,872.49	Dawson	1,281,279.27	7,512,816.51
Barrow	2,820,800.87	6,878,199.32	Decatur	915,908.93	2,200,548.46
Bartow	4,421,464.76	14,783,277.16	Dekalb	29,294,832.23	
Ben Hill	552,086.51	1,004,033.46	Dodge	871,406.63	948,267.83
Berrien	726,032.45	955,996.80	Dooly	370,078.55	728,301.55
Bibb		31,869,803.34	Dougherty	1,104,882.47	6,240,097.18
Bleckley	509,648.08	562,067.64	Douglas	6,174,210.42	16,911,338.69
Brantley	1,085,275.66	948,537.41	Early	330,413.45	619,058.71
Brooks	737,577.25	757,955.10	Echols	259,983.73	134,303.62
Bryan	1,201,497.61	3,549,602.24	Effingham	2,506,188.95	6,522,659.91
Bulloch County	2,559,204.74		Elbert	949,769.38	1,324,367.20
Bulloch School		10,971,877.91	Emanuel	760,086.39	1,173,664.24
Burke	1,001,495.24	3,789,614.72	Evans	491,847.16	\$761,464.28
Butts	1,134,163.69	2,690,950.76	Fannin	1,354,030.85	4,213,390.97
Calhoun	103,967.69	266,993.12	Fayette	3,122,771.55	12,474,260.17
Camden	1,039,676.92	3,282,887.16	Floyd	3,788,564.65	8,039,615.79
Candler	426,254.64	626,639.95	Forsyth	10,968,720.55	34,149,813.15
Carroll	4,446,876.22	10,459,486.75	Franklin	1,012,782.06	2,389,645.21
Catoosa	3,318,259.19	7,394,052.49	Fulton	5,613,029.97	13,921,887.96
Charlton	457,664.23	720,966.66	Gilmer	1,684,315.32	3,298,207.79
Chatham	5,625,155.23	17,534,394.77	Glascocock	141,633.41	88,024.92
Chattahoochee/Cusseta		756,233.62	Glynn	4,149,355.77	16,668,014.51
Chattooga County	1,202,658.54		Gordon	2,419,893.19	5,859,955.91
Chattooga School		1,593,947.45	Grady	962,539.60	1,421,422.87
Cherokee	10,029,141.55		Greene	653,087.38	3,349,621.43
Clarke/Athens		23,717,884.40	Gwinnett	39,232,647.29	
Clay	126,928.30	120,187.17	Habersham	1,982,416.23	
Clayton	13,206,218.80	37,155,040.01	Habersham School		6,143,570.05
Clinch	238,055.06	297,950.09	Hall	8,364,239.56	25,319,384.27
Cobb	32,808,385.57		Hancock	516,033.19	328,834.89
Coffee	1,702,632.20	3,394,120.01	Haralson	1,146,675.93	1,810,187.49
Colquitt County	1,817,757.72		Harris	1,787,444.56	1,848,844.55
Colquitt School		5,451,040.77	Hart	1,263,349.35	2,340,937.27
Columbia	7,100,245.24	18,751,596.54	Heard	644,702.89	3,519,562.43

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	9,206,171.48	24,069,292.70	Quitman		138,123.77
Houston County	3,254,472.56		Rabun County	768,599.87	
Houston School		24,990,104.86	Rabun School		3,552,007.70
Irwin	395,747.99	352,690.84	Randolph	178,202.69	211,028.43
Jackson	2,337,338.20	7,232,337.68	Richmond/Augusta		32,961,235.60
Jasper	708,747.50	644,395.00	Rockdale	4,512,791.22	
Jeff Davis	683,271.55	1,020,084.56	Schley	206,129.49	158,508.07
Jefferson	594,589.43	1,017,227.80	Screven	708,360.52	629,273.60
Jenkins	336,411.59	579,959.95	Seminole	372,077.93	553,751.95
Johnson	360,855.61	408,600.52	Spalding	2,610,027.65	5,497,053.79
Jones	1,638,458.60	1,676,129.10	Stephens	1,099,722.78	2,129,953.57
Lamar	699,137.58	979,711.47	Stewart	221,866.54	111,220.55
Lanier	432,510.76	270,621.22	Sumter	908,620.88	1,869,330.17
Laurens	1,779,640.53	4,927,684.05	Talbot	330,026.48	356,543.56
Lee	1,601,244.36	2,908,269.50	Taliaferro	67,269.42	81,099.30
Liberty	1,374,282.62	3,159,381.72	Tattnall	1,078,116.59	1,302,741.00
Lincoln	414,709.84	510,894.90	Taylor	376,721.64	496,002.07
Long	821,422.17	377,206.91	Telfair	374,915.75	406,253.08
Lowndes	3,158,244.39	12,390,414.65	Terrell	265,207.91	497,791.02
Lumpkin	1,596,794.13	2,610,487.80	Thomas	1,421,300.27	3,969,320.76
Macon	516,291.18	534,144.76	Tift	1,405,821.21	5,442,589.62
Madison	1,614,917.53	1,617,084.64	Toombs	796,204.20	1,799,684.78
Marion	421,739.91	276,738.89	Towns County	560,599.99	1,498,529.17
McDuffie	938,224.58	2,106,886.86	Towns Schools		1,883,638.11
McIntosh	799,106.52	978,684.37	Treutlen	243,085.75	231,794.78
Meriwether	931,774.97	1,099,291.46	Troup	2,060,778.98	5,231,751.63
Miller	266,820.31	354,921.53	Turner	250,180.32	528,535.44
Mitchell County	846,253.16		Twiggs	497,845.30	237,193.14
Mitchell School		1,888,017.69	Union	1,335,004.51	3,531,063.23
Monroe	1,427,943.37	3,561,333.32	Upson	1,136,937.02	1,752,527.75
Montgomery	322,286.95	324,641.91	Walker	3,391,010.77	3,640,408.75
Morgan	810,715.82	2,827,633.81	Walton	3,656,025.20	7,429,320.23
Murray	2,219,568.34	3,661,984.31	Ware	1,397,243.23	3,952,681.51
Muscogee/Columbus		70,653,468.65	Warren	227,026.23	266,964.14
Newton	5,301,900.84	9,226,238.17	Washington	693,655.42	1,239,536.46
Oconee	1,819,176.63	6,873,227.28	Wayne	1,200,594.66	1,757,725.16
Oglethorpe	854,057.19	649,967.55	Webster		173,919.26
Paulding	8,196,485.23	14,864,914.98	Wheeler	247,600.48	183,002.30
Peach	832,451.00	2,466,371.14	White	1,494,567.83	2,672,574.73
Pickens	1,613,885.59	3,446,788.37	Whitfield	4,272,930.27	10,462,957.89
Pierce	912,168.16	1,184,203.87	Wilcox	279,074.57	220,860.30
Pike	987,564.09	916,291.38	Wilkes	368,530.64	691,938.55
Polk	1,680,510.05	2,706,908.07	Wilkinson	304,099.05	497,155.75
Pulaski	414,580.85	484,684.54	Worth	889,401.04	969,965.69
Putnam	950,156.36	1,896,735.76	Totals	357,930,774.45	768,938,294.43

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