

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2024 MILLAGE ADJUSTMENT

Shown below are the 2023 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 2024 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 2024 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 404-724-7003 if you have any questions.

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	1,067,069.20	2,781,724.28	Cook	704,071.90	2,991,866.08
Atkinson	429,093.85	367,747.56	Coweta	7,693,391.58	23,983,853.84
Bacon	632,720.47	1,122,595.37	Crawford	929,457.01	677,133.33
Baker	186,794.59	235,213.11	Crisp	776,408.61	2,759,466.67
Baldwin	2,192,681.06	6,022,750.62	Dade	1,154,267.38	3,068,888.50
Banks	1,177,421.69	3,996,397.83	Dawson	1,894,959.22	11,739,593.97
Barrow	4,282,399.29	13,152,633.65	Decatur	1,145,810.30	3,232,055.76
Bartow	6,037,939.97	23,609,148.78	Dekalb	34,935,596.02	
Ben Hill	671,311.00	1,432,346.53	Dodge	980,938.42	1,441,929.04
Berrien	879,289.32	1,421,926.32	Dooly	348,382.17	858,515.82
Bibb		84,578,098.92	Dougherty	1,325,051.00	7,762,718.74
Bleckley	620,240.13	984,665.20	Douglas	8,389,745.38	26,195,524.98
Brantley	1,356,990.82	1,477,615.94	Early	395,429.77	878,505.54
Brooks	934,547.68	1,030,158.48	Echols	304,044.11	237,519.29
Bryan	2,101,213.29	7,604,613.91	Effingham	4,010,459.22	12,116,171.88
Bulloch County	3,590,068.77		Elbert	1,160,343.33	2,117,890.45
Bulloch School		18,203,930.06	Emanuel	986,439.63	1,966,603.23
Burke	1,377,353.48	4,950,507.14	Evans	592,241.47	1,252,507.40
Butts	1,550,025.57	5,063,368.89	Fannin	1,858,010.84	7,879,946.06
Calhoun	97,297.40	354,542.29	Fayette	4,395,625.55	17,908,833.23
Camden	1,395,499.24	5,903,990.49	Floyd	4,897,877.19	11,223,631.53
Candler	556,114.17	980,996.85	Forsyth	20,030,948.15	51,729,254.69
Carroll	5,982,927.93	17,253,853.58	Franklin	1,381,048.32	3,612,119.40
Catoosa	4,474,202.44	11,501,543.58	Fulton	22,743.78	17,013,793.21
Charlton	584,769.69	972,697.63	Gilmer	2,367,898.48	6,205,522.65
Chatham	7,565,714.40	30,390,687.35	Glascok	170,701.51	146,046.08
Chattahoochee/Cusseta		963,539.62	Glynn	5,688,736.73	26,153,564.01
Chattooga County	1,448,869.12		Gordon	3,137,902.71	9,408,173.96
Chattooga School		2,344,171.60	Grady	1,283,422.49	2,104,925.01
Cherokee	14,641,985.94		Greene	1,064,770.19	5,641,337.32
Clarke/Athens		36,037,475.65	Gwinnett	59,023,476.27	
Clay	142,949.17	159,598.03	Habersham	2,671,532.05	
Clayton	19,530,010.23	46,392,209.87	Habersham School		9,943,443.55
Clinch	314,964.41	507,195.61	Hall	11,242,242.38	38,091,895.06
Cobb	46,722,621.73		Hancock	605,953.42	479,129.94
Coffee	2,202,123.42	5,354,983.51	Haralson	1,481,547.91	2,826,754.03
Colquitt County	2,331,771.18		Harris	2,453,536.61	2,928,198.50
Colquitt School		8,222,705.35	Hart	1,661,527.57	4,125,344.26
Columbia	11,237,726.47	30,320,778.39	Heard	791,598.50	3,021,981.95

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	13,579,350.55	38,324,617.59	Quitman		260,470.47
Houston County	4,522,481.65		Rabun County	1,036,689.42	
Houston School		37,701,970.30	Rabun School		5,898,244.82
Irwin	506,767.55	516,244.24	Randolph	198,700.17	316,592.25
Jackson	3,435,214.00	13,076,389.50	Richmond/Augusta		46,063,869.98
Jasper	967,801.22	1,314,666.65	Rockdale	6,260,122.89	
Jeff Davis	862,785.72	1,573,318.78	Schley	242,627.69	360,114.60
Jefferson	710,968.93	1,481,482.67	Screven	858,023.48	1,391,826.02
Jenkins	468,915.99	692,347.73	Seminole	492,809.28	750,333.45
Johnson	430,325.46	534,262.48	Spalding	3,561,166.93	8,387,006.43
Jones	2,046,201.26	2,892,584.35	Stephens	1,405,270.03	3,483,286.93
Lamar	939,063.59	1,649,363.13	Stewart	251,248.98	161,882.41
Lanier	574,834.68	435,754.47	Sumter	994,321.95	2,730,965.59
Laurens	2,370,690.14	6,925,299.64	Talbot	360,369.86	690,777.11
Lee	2,388,507.47	4,404,846.18	Taliaferro	80,301.14	179,439.21
Liberty	1,811,455.89	5,284,740.67	Tattnall	1,277,346.53	1,972,714.51
Lincoln	509,559.21	866,200.07	Taylor	411,440.73	911,632.58
Long	1,195,813.78	798,464.06	Telfair	386,644.26	495,891.68
Lowndes	4,624,130.75	18,021,581.47	Terrell	330,564.84	673,584.87
Lumpkin	2,131,921.50	4,617,676.93	Thomas	1,887,897.98	5,833,161.30
Macon	540,021.09	926,223.69	Tift	1,836,170.25	7,876,439.95
Madison	2,174,699.51	2,611,164.22	Toombs	980,527.88	2,565,138.40
Marion	486,076.46	418,321.49	Towns County	853,918.10	2,495,591.84
McDuffie	1,173,070.00	3,033,386.93	Towns Schools		3,313,387.46
McIntosh	781,088.74	1,499,843.02	Treutlen	288,854.22	394,612.50
Meriwether	1,138,584.84	1,636,005.84	Troup	2,670,710.98	7,671,850.98
Miller	329,004.79	508,500.93	Turner	312,911.72	714,649.22
Mitchell County	970,510.77		Twiggs	561,861.69	525,931.88
Mitchell School		2,390,277.75	Union	1,971,401.32	6,259,839.43
Monroe	1,908,506.96	5,818,456.57	Upson	1,435,896.14	3,028,311.48
Montgomery	408,074.32	554,873.96	Walker	4,257,931.26	5,730,764.69
Morgan	1,167,240.36	4,945,749.87	Walton	5,218,260.69	14,266,066.26
Murray	2,812,921.19	5,180,717.26	Ware	1,831,982.76	5,379,773.78
Muscogee/Columbus		95,910,131.86	Warren	257,160.72	455,309.88
Newton	7,641,171.21	16,678,118.26	Washington	832,323.83	2,171,123.18
Oconee	3,025,251.21	10,716,846.64	Wayne	1,567,925.01	2,974,218.40
Oglethorpe	1,081,273.80	1,149,036.82	Webster		222,295.45
Paulding	12,273,020.06	25,322,518.61	Wheeler	286,391.00	271,497.79
Peach	1,055,492.04	4,803,041.31	White	1,966,967.51	4,710,827.82
Pickens	2,345,975.78	6,042,478.92	Whitfield	5,295,852.29	15,375,331.13
Pierce	1,231,858.97	1,855,822.60	Wilcox	345,836.83	317,383.96
Pike	1,309,368.46	1,766,995.35	Wilkes	424,906.36	1,201,609.02
Polk	2,127,077.16	4,039,792.37	Wilkinson	362,915.19	663,837.60
Pulaski	482,710.05	698,333.50	Worth	1,103,524.93	1,419,035.61
Putnam	1,292,372.21	3,861,237.09	Totals	488,806,780.45	1,213,467,358.64

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