



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

270 Washington Street, S.W., Room 1-156  
Atlanta, Georgia 30334-8400

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July 15, 2011

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2010. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.

**2010 SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**July 15, 2011**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	37.91	\$	1,833,474,970
002	ATKINSON	39.27		347,369,603
003	BACON	34.21		643,371,798
004	BAKER	40.63		327,725,176
005	BALDWIN	37.61		3,117,967,199
006	BANKS	39.25		1,491,657,922
007	BARROW	38.41		5,046,657,650
008	BARTOW	38.16		6,136,330,005
009	BEN HILL	39.30		976,790,373
010	BERRIEN	34.98		885,733,700
011	BIBB	39.28		12,111,346,521
012	BLECKLEY	40.11		725,569,764
013	BRANTLEY	38.65		852,013,487
014	BROOKS	39.23		1,150,050,920
015	BRYAN	39.62		3,354,811,322
016	BULLOCH	39.30		4,688,326,268
017	BURKE	40.36		4,202,357,106
018	BUTTS	38.94		1,724,491,505
019	CALHOUN	38.34		313,183,454
020	CAMDEN	39.57		4,707,228,515
021	CANDLER	39.50		621,366,471
022	CARROLL	38.91		5,615,940,706
023	CATOOSA	37.72		4,548,165,036
024	CHARLTON	35.77		787,165,794
025	CHATHAM	38.60		35,731,188,488
026	CHATTAHOOCHEE	39.43		169,061,947
027	CHATTOOGA	36.10		1,226,243,798
028	CHEROKEE	37.03		21,361,784,903
029	CLARKE	39.96		9,552,406,631
030	CLAY	39.80		284,041,807
031	CLAYTON	40.16		20,104,715,289
032	CLINCH	38.59		633,461,074
033	COBB	38.47		74,115,350,831
034	COFFEE	37.88		2,309,025,770
035	COLQUITT	37.27		2,386,773,635
036	COLUMBIA	38.56		11,196,814,450
037	COOK	36.18		1,026,407,046
038	COWETA	38.17		11,694,153,976
039	CRAWFORD	39.95		768,302,204
040	CRISP	34.76		1,668,444,990

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041	DADE	36.76	\$	1,340,628,898
042	DAWSON	40.37		3,661,285,436
043	DECATUR	36.55		2,325,395,889
044	DEKALB	38.58		60,719,966,913
045	DODGE	38.47		1,028,120,409
046	DOOLY	33.49		788,441,155
047	DOUGHERTY	37.31		5,854,144,560
048	DOUGLAS	38.84		10,580,294,554
049	EARLY	38.22		1,081,703,762
050	ECHOLS	38.48		256,350,228
051	EFFINGHAM	39.27		4,684,511,909
052	ELBERT	39.40		1,472,218,391
053	EMANUEL	38.59		1,177,563,161
054	EVANS	38.77		644,707,551
055	FANNIN	35.19		3,420,370,117
056	FAYETTE	38.79		13,478,216,499
057	FLOYD	38.81		4,895,449,976
058	FORSYTH	39.22		24,646,603,617
059	FRANKLIN	39.44		1,811,035,227
060	FULTON	38.58		79,077,080,255
061	GILMER	37.69		3,790,542,996
062	GLASCOCK	33.12		233,191,699
063	GLYNN	37.60		15,442,840,264
064	GORDON	38.85		2,853,217,700
065	GRADY	37.14		1,622,295,750
066	GREENE	38.01		4,656,849,026
067	GWINNETT	39.35		77,666,794,636
068	HABERSHAM	40.00		3,577,559,734
069	HALL	40.06		13,473,706,632
070	HANCOCK	39.37		1,020,303,090
071	HARALSON	37.97		1,518,132,864
072	HARRIS	39.52		3,345,428,684
073	HART	Estimated		2,519,192,874
074	HEARD	39.98		1,065,075,809
075	HENRY	39.11		17,431,713,798
076	HOUSTON	38.03		9,964,375,310
077	IRWIN	39.31		588,741,931
078	JACKSON	38.75		4,640,103,867
079	JASPER	36.05		1,164,013,244
080	JEFF DAVIS	35.87		764,066,219

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081	JEFFERSON	40.47	\$	1,113,395,983
082	JENKINS	33.88		614,480,571
083	JOHNSON	40.49		424,325,834
084	JONES	41.67		1,897,786,399
085	LAMAR	40.31		1,270,357,571
086	LANIER	38.72		425,206,249
087	LAURENS	30.92		2,279,511,687
088	LEE	37.10		2,384,383,141
089	LIBERTY	37.18		3,525,437,996
090	LINCOLN	36.53		799,129,385
091	LONG	38.90		627,310,880
092	LOWNDES	35.91		4,038,293,406
093	LUMPKIN	40.61		3,150,432,389
094	MACON	38.58		841,767,163
095	MADISON	41.35		1,719,178,243
096	MARION	40.04		537,560,956
097	MCDUFFIE	37.72		1,676,095,053
098	MCINTOSH	33.46		1,495,357,198
099	MERIWETHER	39.49		1,476,513,296
100	MILLER	37.34		427,773,792
101	MITCHELL	37.51		1,410,569,465
102	MONROE	40.49		3,752,190,717
103	MONTGOMERY	40.39		476,723,101
104	MORGAN	39.48		2,319,642,619
105	MURRAY	37.53		2,529,443,249
106	MUSCOGEE	39.42		12,990,919,425
107	NEWTON	37.89		6,895,268,182
108	OCONEE	39.31		4,075,836,092
109	OGLETHORPE	39.63		1,067,052,012
110	PAULDING	38.33		8,946,097,386
111	PEACH	39.38		1,754,004,074
112	PICKENS	40.07		3,748,733,524
113	PIERCE	36.79		1,135,182,911
114	PIKE	39.72		1,280,917,017
115	POLK	34.80		2,939,990,138
116	PULASKI	37.72		674,534,445
117	PUTNAM	40.42		4,101,009,675
118	QUITMAN	37.94		216,362,847
119	RABUN	38.51		4,393,945,709
120	RANDOLPH	34.94		503,643,098

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121	RICHMOND	37.83	\$	13,421,222,196
122	ROCKDALE	40.57		7,365,752,930
123	SCHLEY	38.84		302,223,106
124	SCREVEN	38.21		1,065,922,747
125	SEMINOLE	36.93		697,823,355
126	SPALDING	39.34		4,046,114,033
127	STEPHENS	36.52		2,167,731,991
128	STEWART	35.55		351,391,654
129	SUMTER	38.74		1,971,919,767
130	TALBOT	35.39		658,197,110
131	TALIAFERRO	35.48		164,496,409
132	TATTNALL	38.33		1,128,710,698
133	TAYLOR	37.81		577,858,770
134	TELFAIR	37.16		748,001,290
135	TERRELL	39.74		663,215,337
136	THOMAS	39.77		2,344,189,657
137	TIFT	34.90		3,017,760,685
138	TOOMBS	34.80		949,206,130
139	TOWNS	39.63		2,415,719,644
140	TREUTLEN	35.49		328,323,081
141	TROUP	37.44		6,497,239,569
142	TURNER	37.95		584,783,774
143	TWIGGS	43.51		627,123,173
144	UNION	39.45		3,451,079,724
145	UPSON	38.62		1,793,004,266
146	WALKER	35.12		3,840,775,213
147	WALTON	38.77		6,859,862,454
148	WARE	37.56		2,001,568,940
149	WARREN	34.25		444,117,460
150	WASHINGTON	38.88		1,975,335,330
151	WAYNE	39.77		2,046,857,009
152	WEBSTER	39.68		204,737,856
153	WHEELER	36.64		339,697,850
154	WHITE	40.14		2,735,440,273
155	WHITFIELD	38.37		4,866,204,155
156	WILCOX	35.71		402,828,362
157	WILKES	Estimated		957,760,799
158	WILKINSON	36.61		1,069,012,021
159	WORTH	38.78		1,314,839,591

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200	ATLANTA (DEKALB)	38.58	\$	3,399,706,438
201	ATLANTA (FULTON)	38.58		58,572,486,499
202	BREMEN (CARROLL)	38.91		63,933,683
203	BREMEN (HARALSON)	37.97		520,423,340
204	BUFORD (GWINNETT)	39.35		2,052,832,913
205	BUFORD - HALL	40.06		455,584,337
206	CALHOUN	38.85		2,079,898,730
207	CARROLLTON	38.91		2,031,506,108
208	CARTERSVILLE	38.16		2,519,452,909
209	CHICKAMAUGA	35.12		361,870,445
210	COMMERCE	38.75		499,102,355
211	DALTON	95.93		3,758,507,829
212	DECATUR	48.22		2,580,692,642
213	DUBLIN	30.92		1,598,109,566
214	GAINESVILLE	100.15		3,866,927,412
215	JEFFERSON	38.75		1,348,551,615
216	MARIETTA	38.47		7,372,728,401
217	PELHAM	37.51		128,289,279
218	ROME	38.81		3,015,135,004
219	SOCIAL CIRCLE (NEWTON)	37.89		3,905,690
220	SOCIAL CIRCLE (WALTON)	38.77		404,734,791
221	THOMASVILLE	39.77		1,802,997,505
222	TRION	36.10		165,179,768
223	VALDOSTA	35.91		4,354,444,983
224	VIDALIA (MONTGOMERY)	40.39		34,295,629
225	VIDALIA (TOOMBS)	34.80		862,381,362
	<b>SUB-TOTAL-CITIES</b>		\$	<b>103,853,679,233</b>
	<b>SUB-TOTAL-COUNTIES</b>			<b>833,053,918,025</b>
	<b>100% STATE DIGEST</b>		\$	<b>936,907,597,258</b>