


**MEMORANDUM**

**TO:** The Honorable Brian Kemp, Governor; The Honorable Burt Jones, Lieutenant Governor; The Honorable Jon Burns, Speaker of the House; DCA Board Members; Mayors; County Commission Chairs; Regional Commissions; Chambers of Commerce; Development Authorities; Other Interested Parties

**FROM:** G. Christopher Nunn, Commissioner   
CN

**DATE:** January 3, 2024

**SUBJECT:** 2024 Job Tax Credit Program Designation of Tier 1, Tier 2, Tier 3, and Tier 4 Counties, Less Developed Census Tracts, and Military Zones

Each year the Department of Community Affairs (DCA) ranks all 159 counties in Georgia based on certain economic factors outlined in Georgia statute. The relative ranking uses a variety of statutorily identified, prior year data, available through American Community Survey as of December 7, 2023. This data is used to determine job tax credit tiers and to identify less developed census tracts and military zones, each of which has certain credit incentives to encourage development in less developed communities.

Please read carefully as the format and content of this memo are updated every year.

Job Tax Credit (JTC) Tier Ranking

As required by O.C.G.A. § 48-7-40(b), each county is assigned an annual tier ranking to determine eligibility for job tax credits (JTC), which may be used against Georgia income taxes for any business or headquarters of any such business engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism, research and development industries, or services for the elderly or persons with disabilities that create and maintain sufficient numbers of new full-time jobs. (In the forty least developed counties, and certain specially designated areas, job tax credits are available to businesses of any nature, including retail businesses). For example, Tier 1 counties necessitate at least 2 net new jobs to be eligible for a credit of \$3,500 per job. Tier 2 counties necessitate at least 10 net new jobs to be eligible for a credit of \$2,500 per job. Benefits and requirements are scaled for lesser-developed areas, with Tier 3 counties necessitating only 15 net new jobs to be eligible for a credit of \$1,250 per job. Tier 4 counties necessitate at least 25 net new jobs to be eligible for a credit of \$750 per job.

Annual changes in an area's designation could have an impact on the incentives available to businesses locating or expanding in that particular community. A complete overview of 2024 Job Tax Credit county tiers is included as **Appendix A**. The following table lists the counties whose designation will change and result in a subsequent reduction in the tax credit benefit available through the JTC. Businesses currently planning job creation in these counties are eligible to preserve 2023 JTC benefits by filing a Notice of Intent (NOI) prior to the March 31, 2024 deadline.

NOIs are filed directly with DCA to prevent adverse effects to a business based on changes in county tier rankings or re-ranking out of the Bottom 40 counties. There are many changes for 2024 reflected in the memo provided.

### **Counties Benefited by NOI to Preserve 2023 Benefits**

<b>Because of Tier Change:</b>			<b>Because of Leaving Bottom 40:</b>	
<b>County</b>	<b>2023 Tier</b>	<b>2024 Tier</b>	<b>County</b>	
Franklin	1	2	Echols (to Tier 2)	
Gordon	2	3	Elbert	
Hall	3	4	Evans (to Tier 2)	
Lamar	2	3	Heard (to Tier 2)	
Lee	3	4	Meriwether	
Liberty	1	2	Murray	
Long	1	2	Richmond	
Lowndes	1	2	Taliaferro	
Muscogee	1	2	Ware	
Paulding	3	4	Wayne	
Pierce	2	3	Wilkinson	
Pike	3	4		
Polk	1	2		
Pulaski	1	2		
Walker	2	3		
White	3	4		
Wilkes	1	2		

#### Less Developed Census Tracts Designations

O.C.G.A. § 48-7-40.1(b) requires that DCA also rank the state's census tracts by December 31 of each year. The census tract detail is applicable to a 2024 tax year beginning on or after January 1, 2024, and includes "less developed" census tracts that are statistically similar to the bottom seventy-one (71) counties (Tier 1) and are contiguous to at least nine other such tracts. To rank census tracts, DCA used American Community Survey data available as of December 7, 2023, for the year prior. A complete listing of designated Less Developed Census Tracts for 2024 is attached as **Appendix B**. These "less developed" areas are eligible for benefits similar to Tier 1 counties.

Changes in Less Developed Census Tract designations can also impact incentives available to businesses with plans to locate or expand in a particular area. These businesses are also eligible to file an NOI, as outlined above, on or before March 31, 2024. The NOI is designed to prevent adverse effects to a business based on re-ranking out of a less developed census tract. **Appendix C** lists census tracts whose designation will change and result in a reduction in tax credit benefits. Therefore, filing an NOI will prevent adverse effects to a business based on changes in a re-ranking out of the Less Developed Census Tract listing.

#### Military Zone Designations

O.C.G.A. § 48-7-40.1(c)(2) provides for the designation of Military Zones where an area is comprised of one or more census tracts adjacent to a federal military installation where pervasive poverty exists, as evidenced by a 15 percent or higher poverty rate. **Appendix D** lists Military Zone census tracts whose designation will change and result in a reduction in tax credit benefits. Therefore, filing an NOI will prevent adverse effects to a business based on changes in a re-ranking

out of the Military Zone listing. Beginning with the 2019 annual ranking, O.C.G.A. 48-7-40.1(c)(2.1) provided for the designation of Military Zones for census tracts in a county that contains a federal military installation with a garrison of at least 5,000 federal or military personnel combined, and contains an industrial park that is owned and operated by a governmental entity. Designations may change at any time with the addition of census tracts meeting those criteria. A complete list of current census tracts designated as Military Zones are included as **Appendix E**. If any such changes are made during the year, an updated listing is made available on the Military Zone website: <https://www.dca.ga.gov/community-economic-development/incentive-programs/military-zones>.

#### COVID-19 Changes

The definition for “telecommuter employee job” is still contained within the Job Tax Regulations, the latest version which can be found on the Georgia Secretary of State website. However, this is also a short-term change related to the aftereffects of COVID-19 and will, at this time, only apply to tax years beginning in 2020, 2021, and 2022.

#### Notice of Intent Process – Action Required

DCA encourages all affected communities to proactively contact local industry to make them aware of these changes and encourage them to alert their accountants and/or contact DCA before the March 31, 2024 deadline for filing an NOI. Any company seeking to utilize the currently available 2023 eligibility and benefits may use the NOI process to secure these benefits for the next three years (2024, 2025, and 2026). NOIs must be postmarked by March 31, 2024 and sent to DCA at: 60 Executive Park South, NE, Atlanta, GA 30329, Attn: Tricia DePadro. NOIs may also be emailed by March 31, 2024 to: [oed@dca.ga.gov](mailto:oed@dca.ga.gov). An NOI form is attached as **Appendix F**, and may be replicated for distribution to interested filers. Copies are also available online at: <https://www.dca.ga.gov/node/4097>. Any additional questions about the NOI form should be directed to: Tricia DePadro at [oed@dca.ga.gov](mailto:oed@dca.ga.gov).

#### State Opportunity Zones

Many State Opportunity Zones are set to expire on December 31, 2023. Expiration of State Opportunity Zones do not qualify to file a Notice of Intent.

Atlanta (Fulton County) – Auburn Avenue	Elberton (Elbert County)
Atlanta (Fulton County) – Cleveland Avenue Gateway Metropolitan Village, Cleveland Avenue Kmart, Lakewood Park, Crossroads Center	Jefferson (Jackson County)
Auburn (Barrow County)	Royston (Franklin County)
Avondale Estates	Tallapoosa
Commerce (Jackson County)	Union Point (Greene County)

GCN/td

Enclosures: As Stated

*If you have questions about the JTC program, please visit our website at: <https://www.dca.ga.gov/community-economic-development/incentive-programs/job-tax-credits> or contact Tricia DePadro at (404) 679-1585 or Cherie Bennett at (404) 831-2058.*

## Job Tax Credit Rankings 2024

<i><b>Tier 1</b></i>					
1. Telfair	13. Clayton	25. Baldwin	37. Burke	49. Early	61. Elbert
2. Wheeler	14. Dodge	26. Screven	38. Johnson	50. Jefferson	62. Cook
3. Hancock	15. Calhoun	27. Warren	39. Coffee	51. Bibb	63. Wayne
4. Taylor	16. Jeff Davis	28. Chattahoochee	40. Laurens	52. Charlton	64. Peach
5. Jenkins	17. Chattooga	29. Mitchell	41. Atkinson	53. Toombs	65. Wilkinson
6. Clay	18. Webster	30. Dougherty	42. Ware	54. Brantley	66. Baker
7. Ben Hill	19. Emanuel	31. Clarke	43. Dooly	55. Decatur	67. Colquitt
8. Treutlen	20. Randolph	32. Crisp	44. Upson	56. Washington	68. Spalding
9. Turner	21. Stewart	33. Brooks	45. Richmond	57. Bleckley	69. Bacon
10. Macon	22. Terrell	34. Irwin	46. Meriwether	58. Tattnall	70. McDuffie
11. Lanier	23. Bulloch	35. Quitman	47. Montgomery	59. Murray	71. Worth
12. Wilcox	24. Sumter	36. Berrien	48. Taliaferro	60. Appling	
<i><b>Tier 2</b></i>					
72. Evans	78. Franklin	84. Heard	90. Rockdale	96. Thomas	102. Candler
73. Polk	79. Twiggs	85. Seminole	91. Habersham	97. Floyd	103. Madison
74. Pulaski	80. Lowndes	86. Newton	92. Troup	98. Glascock	104. Stephens
75. Grady	81. Muscogee	87. Talbot	93. Echols	99. Schley	105. Whitfield
76. Clinch	82. Crawford	88. Long	94. Butts	100. Tift	106. McIntosh
77. Liberty	83. Marion	89. Wilkes	95. Lincoln	101. Towns	
<i><b>Tier 3</b></i>					
107. Walker	113. Gilmer	119. DeKalb	125. Catoosa	131. Houston	137. Union
108. Lamar	114. Carroll	120. Henry	126. Greene	132. Jasper	138. Gwinnett
109. Douglas	115. Pierce	121. Chatham	127. Rabun	133. Monroe	139. Fannin
110. Camden	116. Gordon	122. Hart	128. Bartow	134. Walton	140. Barrow
111. Putnam	117. Jones	123. Glynn	129. Dade	135. Lumpkin	141. Pickens
112. Miller	118. Haralson	124. Fulton	130. Banks	136. Oglethorpe	
<i><b>Tier 4</b></i>					
142. Paulding	145. Coweta	148. Effingham	151. Bryan	154. Dawson	157. Cherokee
143. White	146. Hall	149. Morgan	152. Harris	155. Jackson	158. Forsyth
144. Lee	147. Pike	150. Cobb	153. Columbia	156. Fayette	159. Oconee



## Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) \*

### ATHENS-CLARKE MSA

#### Madison

Census Tract 201  
Census Tract 203  
Census Tract 204  
Census Tract 205.02

#### Oglethorpe

Census Tract 9602.05  
Census Tract 9602.06

### ATLANTA-SANDY SPRINGS-ALPHARETTA MSA

#### Bartow

Census Tract 9603.02  
Census Tract 9604.03  
Census Tract 9604.04  
Census Tract 9605.01  
Census Tract 9605.02

#### Butts

Census Tract 1501.02  
Census Tract 1502.01  
Census Tract 1503

#### Carroll

Census Tract 9103.01  
Census Tract 9104  
Census Tract 9105.02  
Census Tract 9105.03  
Census Tract 9105.04  
Census Tract 9107.04  
Census Tract 9108  
Census Tract 9109  
Census Tract 9112.01

#### Cobb

Census Tract 313.17  
Census Tract 313.18  
Census Tract 313.19  
Census Tract 313.20  
Census Tract 313.21  
Census Tract 314.17

#### DeKalb

Census Tract 213.05  
Census Tract 213.09

#### DeKalb (cont.)

Census Tract 232.16  
Census Tract 232.18  
Census Tract 232.19  
Census Tract 232.22  
Census Tract 233.11  
Census Tract 233.13  
Census Tract 233.17  
Census Tract 233.19  
Census Tract 233.20  
Census Tract 233.21

Census Tract 213.10  
Census Tract 218.13  
Census Tract 219.06  
Census Tract 219.08  
Census Tract 219.10  
Census Tract 219.11  
Census Tract 219.13  
Census Tract 219.17  
Census Tract 220.05  
Census Tract 220.07  
Census Tract 220.11  
Census Tract 220.12  
Census Tract 220.13  
Census Tract 220.14  
Census Tract 220.16  
Census Tract 231.07  
Census Tract 231.08  
Census Tract 231.11  
Census Tract 231.12  
Census Tract 231.14  
Census Tract 231.15  
Census Tract 232.13  
Census Tract 232.14  
Census Tract 232.15

Census Tract 233.22  
Census Tract 233.23  
Census Tract 233.27  
Census Tract 233.28  
Census Tract 233.29  
Census Tract 233.30  
Census Tract 234.10  
Census Tract 234.22  
Census Tract 234.24  
Census Tract 234.25  
Census Tract 234.27  
Census Tract 234.29  
Census Tract 234.30  
Census Tract 234.31  
Census Tract 234.33  
Census Tract 234.35  
Census Tract 234.38  
Census Tract 234.39  
Census Tract 234.46  
Census Tract 234.47  
Census Tract 235.01  
Census Tract 235.05  
Census Tract 235.06  
Census Tract 235.07



## **Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) \* (cont.)**

### **DeKalb (cont.)**

Census Tract 236.02  
Census Tract 236.03

### **Douglas**

Census Tract 801.06  
Census Tract 802.01  
Census Tract 802.03  
Census Tract 803.03  
Census Tract 803.04  
Census Tract 803.05  
Census Tract 803.06  
Census Tract 805.05

### **Fulton**

Census Tract 6.01  
Census Tract 6.02  
Census Tract 7  
Census Tract 10.02  
Census Tract 17.01  
Census Tract 18.01  
Census Tract 21  
Census Tract 23  
Census Tract 24  
Census Tract 25  
Census Tract 26  
Census Tract 28.01  
Census Tract 28.02  
Census Tract 35  
Census Tract 38  
Census Tract 39  
Census Tract 40  
Census Tract 41  
Census Tract 42  
Census Tract 43  
Census Tract 44  
Census Tract 48  
Census Tract 55.01

### **Fulton (cont.)**

Census Tract 55.03  
Census Tract 55.04  
Census Tract 57  
Census Tract 58  
Census Tract 60  
Census Tract 61  
Census Tract 63  
Census Tract 64  
Census Tract 66.01  
Census Tract 66.02  
Census Tract 67.01  
Census Tract 68.01  
Census Tract 68.02  
Census Tract 69  
Census Tract 70.01  
Census Tract 70.02  
Census Tract 71  
Census Tract 72  
Census Tract 73.02  
Census Tract 74  
Census Tract 75  
Census Tract 76.02  
Census Tract 76.03  
Census Tract 76.04  
Census Tract 77.03  
Census Tract 77.05  
Census Tract 77.07  
Census Tract 78.05  
Census Tract 78.06  
Census Tract 78.07  
Census Tract 78.08  
Census Tract 78.09  
Census Tract 78.10  
Census Tract 80  
Census Tract 81.03  
Census Tract 81.04  
Census Tract 82.02

### **Fulton (cont.)**

Census Tract 82.04  
Census Tract 83.01  
Census Tract 83.02  
Census Tract 84  
Census Tract 85  
Census Tract 86.01  
Census Tract 86.02  
Census Tract 87.01  
Census Tract 105.08  
Census Tract 105.17  
Census Tract 105.21  
Census Tract 105.22  
Census Tract 105.23  
Census Tract 105.24  
Census Tract 105.27  
Census Tract 105.28  
Census Tract 105.29  
Census Tract 105.32  
Census Tract 105.37  
Census Tract 106.01  
Census Tract 106.03  
Census Tract 106.04  
Census Tract 108.01  
Census Tract 110  
Census Tract 112.02  
Census Tract 112.03  
Census Tract 113.01  
Census Tract 113.06  
Census Tract 113.07  
Census Tract 113.08  
Census Tract 113.10  
Census Tract 118.02  
Census Tract 119.01  
Census Tract 119.02  
Census Tract 120



## Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) \* (cont.)

### Gwinnett

Census Tract 502.15  
Census Tract 502.29  
Census Tract 502.36  
Census Tract 503.06  
Census Tract 503.26  
Census Tract 503.27

Census Tract 503.29

Census Tract 503.30  
Census Tract 503.31  
Census Tract 503.32  
Census Tract 503.33

Census Tract 504.33

Census Tract 504.38  
Census Tract 504.39  
Census Tract 504.40

Census Tract 504.41  
Census Tract 504.46

Census Tract 504.47

Census Tract 504.48  
Census Tract 504.49  
Census Tract 504.52

Census Tract 504.53  
Census Tract 504.54  
Census Tract 504.55  
Census Tract 504.56

Census Tract 504.59  
Census Tract 504.60

Census Tract 505.20  
Census Tract 505.22

Census Tract 505.26

Census Tract 505.42

Census Tract 505.61

Census Tract 505.62

Census Tract 505.64

### Gwinnett (cont.)

Census Tract 505.69  
Census Tract 505.74  
Census Tract 505.86  
Census Tract 505.87  
Census Tract 505.89

### Haralson

Census Tract 101  
Census Tract 102.02  
Census Tract 103.03

### Heard

Census Tract 9701  
Census Tract 9703

### Henry

Census Tract 701.13  
Census Tract 701.15  
Census Tract 701.26  
Census Tract 703.12  
Census Tract 703.18

Census Tract 703.20  
Census Tract 703.21  
Census Tract 703.22  
Census Tract 703.23

Census Tract 703.24  
Census Tract 704.06  
Census Tract 704.08

Census Tract 705.05

Census Tract 705.06

### Paulding

Census Tract 1206.01

### Rockdale

Census Tract 602.01  
Census Tract 603.05  
Census Tract 603.15  
Census Tract 603.16  
Census Tract 603.17

## **AUGUSTA-RICHMOND MSA**

### Lincoln

Census Tract 9701  
Census Tract 9702

## **BRUNSWICK MSA**

### McIntosh

Census Tract 1101.01  
Census Tract 1101.02  
Census Tract 1102.02

## **CHATTANOOGA MSA**

### Catoosa

Census Tract 301

### Walker

Census Tract 206.01  
Census Tract 206.02  
Census Tract 207.01  
Census Tract 207.02  
Census Tract 208  
Census Tract 209.02

## **COLUMBUS MSA**

### Marion

Census Tract 9201  
Census Tract 9202



## Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) \* (cont.)

### Muscogee

Census Tract 3  
Census Tract 4  
Census Tract 8  
  
Census Tract 10  
Census Tract 14  
Census Tract 16  
Census Tract 18  
  
Census Tract 20  
Census Tract 21  
Census Tract 22  
Census Tract 24  
Census Tract 25  
Census Tract 27  
Census Tract 28  
Census Tract 29.01  
Census Tract 29.02

Census Tract 30  
Census Tract 32  
Census Tract 33.01  
Census Tract 33.02  
Census Tract 34  
  
Census Tract 101.06  
Census Tract 101.09  
Census Tract 104.02  
Census Tract 105.01  
Census Tract 106.02  
Census Tract 106.05  
Census Tract 106.07  
Census Tract 106.08  
Census Tract 107.01  
Census Tract 107.04  
Census Tract 108.01  
Census Tract 108.02  
Census Tract 111  
Census Tract 112

### Muscogee (cont.)

Census Tract 114  
Census Tract 115

### Talbot

Census Tract 9602  
Census Tract 9603

### **DALTON MSA**

#### Whitfield

Census Tract 1.01  
Census Tract 2  
  
Census Tract 3.01  
Census Tract 3.03  
Census Tract 4.01  
Census Tract 5.02  
Census Tract 7

Census Tract 10  
Census Tract 11  
Census Tract 12  
Census Tract 13  
Census Tract 15

### **GAINESVILLE MSA**

#### Hall

Census Tract 7.02  
Census Tract 7.03  
Census Tract 7.04  
  
Census Tract 8  
Census Tract 10.04  
Census Tract 10.07  
Census Tract 10.08  
  
Census Tract 11.01  
Census Tract 12.02  
Census Tract 12.03  
Census Tract 12.04

### **HINESVILLE MSA**

#### Liberty

Census Tract 102.02  
Census Tract 102.04  
  
Census Tract 102.05  
Census Tract 102.08  
Census Tract 103.01  
Census Tract 103.02  
  
Census Tract 104.02  
Census Tract 105.03  
Census Tract 106

#### Long

Census Tract 9701.01  
Census Tract 9702.01  
Census Tract 9702.02

### **MACON-BIBB COUNTY MSA**

#### Crawford

Census Tract 701  
Census Tract 702.01

#### Jones

Census Tract 301.06  
Census Tract 302  
Census Tract 303.03  
Census Tract 303.04

#### Monroe

Census Tract 501.01  
Census Tract 501.02

#### Twiggs

Census Tract 602





## Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) \* (cont.)

### ROME MSA

#### Floyd

Census Tract 1  
Census Tract 3  
Census Tract 4.01  
Census Tract 5  
Census Tract 6  
Census Tract 9  
Census Tract 11  
Census Tract 13.02

Census Tract 16  
Census Tract 17.05  
Census Tract 18  
Census Tract 20  
Census Tract 21

### SAVANNAH MSA

#### Bryan

Census Tract 9201.01  
Census Tract 9201.03

#### Chatham

Census Tract 6.01  
Census Tract 11  
Census Tract 12  
Census Tract 20  
Census Tract 21  
Census Tract 23  
Census Tract 26  
Census Tract 27  
Census Tract 28  
Census Tract 33.01  
Census Tract 35.01  
Census Tract 35.02  
Census Tract 36.01

### Chatham (cont.)

Census Tract 36.02  
Census Tract 37  
Census Tract 38  
Census Tract 40.02  
Census Tract 43  
Census Tract 44  
Census Tract 45  
Census Tract 101.02  
Census Tract 105.02

Census Tract 105.03  
Census Tract 105.04  
Census Tract 106.01  
Census Tract 107.01  
Census Tract 107.02  
Census Tract 113  
Census Tract 117

#### Effingham

Census Tract 304.03

### VALDOSTA MSA

#### Echols

Census Tract 8801

#### Lowndes

Census Tract 101.01  
Census Tract 101.02  
Census Tract 104.03  
Census Tract 104.04  
Census Tract 105  
Census Tract 106.01  
Census Tract 108.01  
Census Tract 108.02  
Census Tract 109

### Lowndes (cont.)

Census Tract 110  
Census Tract 111  
Census Tract 113.01  
Census Tract 113.02  
Census Tract 114.02  
Census Tract 114.04  
Census Tract 114.05  
Census Tract 116

### WARNER ROBINS MSA

#### Houston

Census Tract 201.08  
Census Tract 201.10  
Census Tract 201.11  
Census Tract 202  
Census Tract 203.01  
Census Tract 203.02  
Census Tract 204  
Census Tract 207  
Census Tract 208  
Census Tract 210.01  
Census Tract 211.16  
Census Tract 211.18  
Census Tract 212.06  
Census Tract 213

### NON-MSA TRACTS

#### Camden

Census Tract 101  
Census Tract 102.01  
Census Tract 103.02  
Census Tract 103.04



## Annual Census Tract Rankings as designated under O.C.G.A. 48-7-40.1(b) \* (cont.)

### Candler

Census Tract 9501  
Census Tract 9503

### Greene

Census Tract 9503.05  
Census Tract 9504

### Seminole

Census Tract 2001  
Census Tract 2002

### Clinch

Census Tract 9701  
Census Tract 9702

### Miller

Census Tract 9501  
Census Tract 9502  
Census Tract 9503

### Thomas

Census Tract 9601  
Census Tract 9602  
Census Tract 9604  
Census Tract 9605.01

### Evans

Census Tract 9702  
Census Tract 9703

### Pierce

Census Tract 9601  
Census Tract 9603.01

Census Tract 9607.01  
Census Tract 9607.02  
Census Tract 9608  
Census Tract 9610

### Glascock

Census Tract 101

### Polk

Census Tract 101  
Census Tract 102.01  
Census Tract 103  
Census Tract 104  
Census Tract 105  
Census Tract 107

### Tift

Census Tract 9604.02  
Census Tract 9605  
Census Tract 9606.01  
Census Tract 9606.02  
Census Tract 9607  
Census Tract 9608  
Census Tract 9609

### Gordon

Census Tract 9702.01  
Census Tract 9703.01  
Census Tract 9704  
Census Tract 9705  
Census Tract 9706.02  
Census Tract 9707  
Census Tract 9708.01  
Census Tract 9708.02

### Pulaski

Census Tract 9501  
Census Tract 9502.01  
Census Tract 9503

### Wilkes

Census Tract 101.01  
Census Tract 101.02

### Grady

Census Tract 9501  
Census Tract 9503  
Census Tract 9504.02  
Census Tract 9505.01

### Schley

Census Tract 9601  
Census Tract 9602

\* Please note that all of the census tracts listed above meet the criteria for 10 contiguous tracts as required by O.C.G.A. 48-7-40.1(b). Tracts located within a Tier 1 county, which derive no additional benefit from a less developed census tract designation, have not been included in this list.



Baker

Census Tract 9601  
Census Tract 9602

Barrow

Census Tract 1804.02

Bartow

Census Tract 9607.01

Berrien

Census Tract 9701  
Census Tract 9702

Census Tract 9703  
Census Tract 9704

Census Tract 9705  
Census Tract 9706

Bibb

Census Tract 101  
Census Tract 102  
Census Tract 104  
Census Tract 105  
Census Tract 110.01  
Census Tract 111  
Census Tract 115  
Census Tract 117.01  
Census Tract 117.02  
Census Tract 122  
Census Tract 124  
Census Tract 125  
Census Tract 126  
Census Tract 127  
Census Tract 128  
Census Tract 129  
Census Tract 131.01

Bibb (cont.)

Census Tract 131.02  
Census Tract 132.01  
Census Tract 132.02  
Census Tract 133.02  
Census Tract 135.02  
Census Tract 136.03

Census Tract 137.01  
Census Tract 137.02  
Census Tract 138

Census Tract 139  
Census Tract 140  
Census Tract 105.18  
Census Tract 105.23  
Census Tract 112.04

Bleckley

Census Tract 7902  
Census Tract 7903.01

Brantley

Census Tract 9601.02  
Census Tract 9602.02

Brooks

Census Tract 9603.01  
Census Tract 9603.02  
Census Tract 9604  
Census Tract 9605

Burke

Census Tract 9502  
Census Tract 9504  
Census Tract 9505  
Census Tract 9507  
Census Tract 9509

Carroll

Census Tract 9101.05  
Census Tract 9101.06  
Census Tract 9107.05  
Census Tract 9107.08  
Census Tract 9111.01

Chatham

Census Tract 22  
Census Tract 33.02  
Census Tract 34  
Census Tract 42.07  
Census Tract 42.08  
Census Tract 42.10  
Census Tract 42.12  
Census Tract 109.01  
Census Tract 116  
Census Tract 119

Clarke

Census Tract 1  
Census Tract 4.01  
Census Tract 4.02  
Census Tract 6  
Census Tract 9  
Census Tract 21  
Census Tract 301.01  
Census Tract 301.02  
Census Tract 302  
Census Tract 1303  
Census Tract 1403  
Census Tract 1404  
Census Tract 1405  
Census Tract 1504  
Census Tract 1505  
Census Tract 1507.01



Cobb

Census Tract 314.09  
Census Tract 314.15  
Census Tract 314.16  
Census Tract 315.06

Colquitt

Census Tract 9701.01  
Census Tract 9701.02  
Census Tract 9703.01  
Census Tract 9703.02  
Census Tract 9704  
Census Tract 9705  
Census Tract 9706.02  
Census Tract 9707.02  
Census Tract 9707.03  
Census Tract 9707.04  
Census Tract 9708  
Census Tract 9709.01  
Census Tract 9709.02

Columbia

Census Tract 305.08

Cook

Census Tract 9601  
Census Tract 9602  
Census Tract 9603.01  
Census Tract 9604

Decatur

Census Tract 9701  
Census Tract 9703.01  
Census Tract 9703.02  
Census Tract 9704  
Census Tract 9707  
Census Tract 9708

DeKalb

Census Tract 209.02  
Census Tract 212.04  
Census Tract 213.08  
Census Tract 217.11  
Census Tract 218.15  
Census Tract 219.16  
Census Tract 220.10  
Census Tract 231.13  
Census Tract 232.09  
Census Tract 232.17  
Census Tract 232.20  
Census Tract 232.21  
Census Tract 234.11  
Census Tract 234.44  
Census Tract 235.04  
Census Tract 237.02

Douglas

Census Tract 803.07  
Census Tract 804.08  
Census Tract 805.08  
Census Tract 805.12  
Census Tract 805.13  
Census Tract 805.15

Effingham

Census Tract 302.04  
Census Tract 302.07

Floyd

Census Tract 13.01

Fulton

Census Tract 19.01  
Census Tract 37  
Census Tract 62  
Census Tract 67.02  
Census Tract 77.08  
Census Tract 105.18  
Census Tract 112.04

Greene

Census Tract 9502

Glynn

Census Tract 10.02

Gwinnett

Census Tract 503.28  
Census Tract 504.51  
Census Tract 505.39  
Census Tract 505.41  
Census Tract 505.71  
Census Tract 506.22  
Census Tract 506.27

Hall

Census Tract 6.01

Harris

Census Tract 1204.04

Hart

Census Tract 9601.03  
Census Tract 9603  
Census Tract 9604.02  
Census Tract 9605.03



Henry

Census Tract 703.25  
Census Tract 705.03

Jackson

Census Tract 102  
Census Tract 106.02

Jasper

Census Tract 105.01  
Census Tract 105.02

Madison

Census Tract 202

Newton

Census Tract 1008.02

Pierce

Census Tract 9604.01  
Census Tract 9604.02

Rockdale

Census Tract 603.10  
Census Tract 603.11

Troup

Census Tract 9601.01  
Census Tract 9601.02  
Census Tract 9603  
Census Tract 9604.01  
Census Tract 9605.01  
Census Tract 9605.03  
Census Tract 9606  
Census Tract 9607  
Census Tract 9608  
Census Tract 9609.01  
Census Tract 9610

Walker

Census Tract 209.03

Whitfield

Census Tract 5.01



Tracts designated as Military Zone tracts for 2023 under O.C.G.A. § 48-7-40.1(c)(2)

<u>COUNTY</u>	<u>CENSUS TRACT</u> <sup>†</sup>	
<b><i>Bibb</i></b>	<b><i>135.02</i></b>	Designation effective January 1, 2017
<b><i>Cobb</i></b>	<b><i>311.13</i></b>	Designation effective January 1, 2017
<b><i>Long</i></b>	<b><i>9701.01</i></b>	Designation effective January 1, 2023

Any Census Tract appearing on both lists above and below are shown for purposes of differentiating how each qualified under which O.C.G.A. section.

† The Census Tract numbers as shown are based on 2020 Census boundaries (i.e. TIGER 2020).

Designated census tracts have an effective date noted next to the tract.

Tracts designated as Military Zone tracts for 2023 under O.C.G.A. 48-7-40.1(c)(2.1)

<u>COUNTY</u>	<u>CENSUS TRACT</u> <sup>†</sup>	
<b><i>Camden</i></b>	<b><i>103.02</i></b>	Designation effective January 1, 2019
<b><i>Houston</i></b>	<b><i>215.02</i></b>	Designation effective January 1, 2023
<b><i>Liberty</i></b>	<b><i>105.04</i></b>	Designation effective January 1, 2023
<b><i>Richmond</i></b>	<b><i>106.01</i></b>	Designation effective January 1, 2023
<b><i>Tattnall</i></b>	<b><i>9504.01</i></b>	Designation effective January 1, 2023



## 2024 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2023 under O.C.G.A. § 48-7-40.1(c)(2)

<u>COUNTY</u>	<u>CENSUS TRACT<sup>†</sup></u>	
<i>Bryan</i>	<i>9203.01</i>	Designation effective January 1, 2024
<i>Camden</i>	<i>105.00</i>	Designation effective January 1, 2024
<i>Camden</i>	<i>106.04</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>40.02</i>	Designation effective January 1, 2012
<i>Chatham</i>	<i>42.07</i>	Designation effective January 1, 2016
<i>Chatham</i>	<i>43.00</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>105.02</i>	Designation effective January 1, 2012
<i>Chatham</i>	<i>108.18</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>109.01</i>	Designation effective January 1, 2016
<i>Chattahoochee</i>	<i>201.00</i>	Designation effective January 1, 2009
<i>Chattahoochee</i>	<i>202.05</i>	Designation effective January 1, 2024
<i>Cobb</i>	<i>304.12</i>	Designation effective January 1, 2024
<i>Cobb</i>	<i>304.14</i>	Designation effective January 1, 2024
<i>Cobb</i>	<i>309.12</i>	Designation effective January 1, 2024
<i>Cobb</i>	<i>310.01</i>	Designation effective January 1, 2015
<i>Dougherty</i>	<i>1.01</i>	Designation effective January 1, 2024
<i>Dougherty</i>	<i>1.02</i>	Designation effective January 1, 2023
<i>Dougherty</i>	<i>107.02</i>	Designation effective January 1, 2023
<i>Dougherty</i>	<i>112.00</i>	Designation effective January 1, 2024
<i>Evans</i>	<i>9703.00</i>	Designation effective January 1, 2021
<i>Houston</i>	<i>203.01</i>	Designation effective January 1, 2023
<i>Houston</i>	<i>204.00</i>	Designation effective January 1, 2007
<i>Houston</i>	<i>207.00</i>	Designation effective January 1, 2007
<i>Houston</i>	<i>211.18</i>	Designation effective January 1, 2023
<i>Jefferson</i>	<i>9601.00</i>	Designation effective January 1, 2021
<i>Lanier</i>	<i>9502.02</i>	Designation effective January 1, 2009
<i>Liberty</i>	<i>101.01</i>	Designation effective January 1, 2023
<i>Liberty</i>	<i>103.01</i>	Designation effective January 1, 2024
<i>Liberty</i>	<i>103.02</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>101.01</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>101.02</i>	Designation effective January 1, 2019
<i>Marion</i>	<i>9202.00</i>	Designation effective January 1, 2012
<i>McDuffie</i>	<i>9505.00</i>	Designation effective January 1, 2019
<i>Muscogee</i>	<i>33.01</i>	Designation effective January 1, 2013
<i>Muscogee</i>	<i>34.00</i>	Designation effective January 1, 2009
<i>Muscogee</i>	<i>106.07</i>	Designation effective January 1, 2013
<i>Muscogee</i>	<i>106.08</i>	Designation effective January 1, 2019
<i>Muscogee</i>	<i>107.01</i>	Designation effective January 1, 2020
<i>Muscogee</i>	<i>107.04</i>	Designation effective January 1, 2023
<i>Muscogee</i>	<i>108.01</i>	Designation effective January 1, 2023
<i>Muscogee</i>	<i>115.00</i>	Designation effective January 1, 2013
<i>Richmond</i>	<i>105.14</i>	Designation effective January 1, 2023
<i>Richmond</i>	<i>107.07</i>	Designation effective January 1, 2024
<i>Richmond</i>	<i>109.03</i>	Designation effective January 1, 2021
<i>Richmond</i>	<i>109.04</i>	Designation effective January 1, 2020
<i>Talbot</i>	<i>9603.00</i>	Designation effective January 1, 2014
<i>Tattnall</i>	<i>9504.02</i>	Designation effective January 1, 2023

† The Census Tract numbers as shown are based on 2020 Census boundaries (i.e. TIGER 2020).

Designated census tracts have an effective date noted next to the tract.

Eligible jobs created in a tax year beginning on or after the designation date may be considered for the Military Zone Job Tax Credit.

## 2024 - Military Zone Census Tracts Listing (cont.)

Tracts designated as Military Zone tracts for 2023 under O.C.G.A. 48-7-40.1(c)(2.1)

<u>COUNTY</u>	<u>CENSUS TRACT<sup>†</sup></u>	
<i>Bryan</i>	<i>9201.01</i>	Designation effective January 1, 2019
<i>Bryan</i>	<i>9203.01</i>	Designation effective January 1, 2020
<i>Camden</i>	<i>102.02</i>	Designation effective January 1, 2024
<i>Camden</i>	<i>106.03</i>	Designation effective January 1, 2023
<i>Camden</i>	<i>106.04</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>107.01</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>107.02</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>107.03</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>107.04</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>107.05</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>107.06</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>107.07</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>108.10</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>108.11</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>108.18</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>108.19</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>108.20</i>	Designation effective January 1, 2023
<i>Chatham</i>	<i>108.21</i>	Designation effective January 1, 2023
<i>Chattahoochee</i>	<i>201.00</i>	Designation effective January 1, 2023
<i>Columbia</i>	<i>301.03</i>	Designation effective January 1, 2022
<i>Columbia</i>	<i>301.05</i>	Designation effective January 1, 2022
<i>Columbia</i>	<i>303.11</i>	Designation effective January 1, 2023
<i>Columbia</i>	<i>304.03</i>	Designation effective January 1, 2023
<i>Columbia</i>	<i>304.04</i>	Designation effective January 1, 2023
<i>Columbia</i>	<i>305.05</i>	Designation effective January 1, 2019
<i>Evans</i>	<i>9702.00</i>	Designation effective January 1, 2019
<i>Houston</i>	<i>213.00</i>	Designation effective January 1, 2019
<i>Houston</i>	<i>215.01</i>	Designation effective January 1, 2023
<i>Jefferson</i>	<i>9601.00</i>	Designation effective January 1, 2019
<i>Jefferson</i>	<i>9603.00</i>	Designation effective January 1, 2019
<i>Liberty</i>	<i>102.08</i>	Designation effective January 1, 2019
<i>Liberty</i>	<i>105.01</i>	Designation effective January 1, 2019
<i>Liberty</i>	<i>105.03</i>	Designation effective January 1, 2023
<i>Long</i>	<i>9702.01</i>	Designation effective January 1, 2023
<i>Long</i>	<i>9702.02</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>102.03</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>102.04</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>108.01</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>108.02</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>114.02</i>	Designation effective January 1, 2019
<i>Lowndes</i>	<i>114.04</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>114.05</i>	Designation effective January 1, 2023
<i>Lowndes</i>	<i>116.00</i>	Designation effective January 1, 2019
<i>McDuffie</i>	<i>9501.00</i>	Designation effective January 1, 2019
<i>McDuffie</i>	<i>9504.01</i>	Designation effective January 1, 2023
<i>McDuffie</i>	<i>9504.02</i>	Designation effective January 1, 2023
<i>Muscogee</i>	<i>108.02</i>	Designation effective January 1, 2019
<i>Richmond</i>	<i>105.13</i>	Designation effective January 1, 2021
<i>Richmond</i>	<i>106.02</i>	Designation effective January 1, 2023
<i>Richmond</i>	<i>107.06</i>	Designation effective January 1, 2021
<i>Richmond</i>	<i>109.05</i>	Designation effective January 1, 2019
<i>Tattnall</i>	<i>9503.00</i>	Designation effective January 1, 2024

Any Census Tract appearing on both lists above and below are shown for purposes of differentiating how each qualified under which O.C.G.A. section.



## Instructions for Preparing Notice of Intent

The Notice of Intent (NOI) is provided to assist businesses which are expanding or locating in the state and whose county tier is reclassified or census tract is removed from either the Less Developed Census Tract or Military Zone listings. Timely filing of the NOI will allow a business to continue to claim the tier or census tract classification in effect for the year prior to the year the NOI is filed. Please note that the NOI must be filed with DCA no later than March 31<sup>st</sup> after the rankings are released in order to continue to claim the prior year ranking (i.e., to preserve the 2023 ranking, the NOI must be filed with DCA no later than March 31, 2024-since this happens to be a Sunday, businesses must postmark or time mark no later than April 1, 2024).

**Line 1** – Enter the name of the taxpayer creating jobs.

**Line 2** – Mailing address to which accepted Notice of Intent should be returned.

**Line 3** – Location address(es) in Georgia where jobs will be created. So long as the locations are in the same designation being preserved, the addresses may be presented on the same NOI form.

**Line 4** – County in Georgia where jobs will be created.

**Line 5** – This number should reflect the number of proposed new, full-time jobs that the taxpayer will create over the next three (3) years and should at least equal the tier threshold required. (Note that the minimum job threshold must be met in a single tax year and that new, full-time jobs must conform to the applicable definitions found in the Job Tax Credit Regulations.)

**Line 6** –The years listed should reflect the three (3) years of job creation for which the notice is submitted, not to exceed five (5) years from the submission date.

**Line 7** – List the most appropriate NAICS Code for the type of operation where jobs will be created and briefly describe the type of operation at the location where the jobs will be created.

Complete **only one** to preserve the proper designation of the specified location: **(a)** to certify the county tier **OR (b)** to certify the census tract.

- For the county tier, fill in (a) with the name of the county and the tier number.
- For the census tract, fill in (b) with the census tract number.

Please note that only (a) or (b) should be completed, depending upon whether the credit will be claimed under the county tier designation or the less developed/military census tract designation. Additional information on the Job Tax Credit Program and the Notice of Intent are available in the program regulations available on DCA's web site at:

<https://www.dca.ga.gov/community-economic-development/incentive-programs/job-tax-credits>



**Notice of Intent  
For  
Georgia Job Tax Credit**

1. Name of Company: \_\_\_\_\_
2. Mailing Address of Company (where accepted form will be returned): \_\_\_\_\_  
\_\_\_\_\_
3. Location Address of Business Establishment Creating Jobs: \_\_\_\_\_  
\_\_\_\_\_
4. Name of County in which Jobs will be Created: \_\_\_\_\_
5. Number of New, Full-time Jobs to be Created: \_\_\_\_\_
6. Year(s) in which Jobs will be Created: \_\_\_\_\_  
\_\_\_\_\_
7. Type of Business Establishment (including NAICS Code): \_\_\_\_\_  
\_\_\_\_\_

Whereas the aforementioned taxpayer has abided by and will abide by all Job Tax Credit Program rules and regulations, application is hereby made to the Georgia Department of Community Affairs for certification that the above location may qualify for the Job Tax Credit for new, full-time jobs in a:

- (a) County Tier for \_\_\_\_\_ County\* in Tier \_\_\_\_\_ (if Tier 1: Ranked 1-40? Y or N); **OR**  
(b) Less Developed Census Tract for Census Tract \_\_\_\_\_ \* (Military Zone? Y or N)

\* Please complete only item (a) or (b) above, as this form will only apply to one designation, as completed above.

_____ Date	_____ Signature of Officer for above-named Company
_____ Legibly Print Contact Name	_____ Legibly Print Officer's Name
_____ Legible Contact Email Address	_____ Title of Officer
_____ Contact Phone Number	_____ Officer's Phone Number

Please provide **all** contact information above in case DCA needs to make contact about the information provided on this form.

---

*Department Use Only*

Mailing Address:  
Job Tax Credit Program Coordinator  
Georgia Department of Community Affairs  
60 Executive Park South, NE  
Atlanta, GA 30329

Accepted:

Or via email:  
oed@dca.ga.gov

\_\_\_\_\_  
Date

\_\_\_\_\_  
By



## 2024 Job Tax Credit Ranking Information

The annual memo clearly notes those counties which changed to a less desirable designation in the program. However, the listing does not show those that are now designated in a more beneficial tier. Here is a rundown of the county changes:

### New to the "Bottom 40" of Tier 1 (i.e. now ranked 1-40; prev. Tier 1, not B40):

Baldwin County	Burke County (from Tier 2)	Coffee County
Berrien County (from Tier 2)	Chattahoochee County	Dodge County
Brooks County (from Tier 2)	Clarke County (from Tier 2)	Dougherty County
Bulloch County	Clayton County	

### New to Tier 1 (prev. Tier 2):

Baker County	Brantley County	Cook County
Bibb County	Colquitt County	Decatur County
Bleckley County		

### New to Tier 2 (prev. Tier 3):

Butts County	Glascock County	Thomas County
Crawford County		

### New to Tier 3 (prev. Tier 4):

Barrow County	Chatham County	Pickens County
Bartow County	DeKalb County	



**Camden**

Census Tract 101

**Carroll**

Census Tract 9107.04

**Chatham**

Census Tract 107.01

Census Tract 107.02

**DeKalb**

Census Tract 213.05

Census Tract 233.27

Census Tract 233.28

Census Tract 234.47

**Echols**

Census Tract 8801

**Effingham**

Census Tract 304.03

**Evans**

Census Tract 9702

Census Tract 9703

**Fulton**

Census Tract 17.01

Census Tract 18.01

Census Tract 58

Census Tract 68.01

Census Tract 69

Census Tract 105.23

Census Tract 105.24

Census Tract 105.27

Census Tract 105.28

Census Tract 119.02

**Glascok**

Census Tract 101

**Gordon**

Census Tract 9703.01

Census Tract 9704

Census Tract 9708.01

Census Tract 9708.02

**Grady**

Census Tract 9505.01

**Gwinnett**

Census Tract 502.15

Census Tract 503.06

Census Tract 503.27

Census Tract 503.32

Census Tract 503.33

Census Tract 504.59

**Heard**

Census Tract 9701

Census Tract 9703

**Henry**

Census Tract 701.15

Census Tract 703.21

**Liberty**

Census Tract 102.02

Census Tract 102.04

Census Tract 102.05

Census Tract 102.08

Census Tract 103.01

Census Tract 103.02

Census Tract 104.02

**Liberty (cont.)**

Census Tract 105.03

Census Tract 106

**Lincoln**

Census Tract 9702

**Long**

Census Tract 9701.01

Census Tract 9702.01

Census Tract 9702.02

**Lowndes**

Census Tract 101.01

Census Tract 101.02

Census Tract 104.03

Census Tract 104.04

Census Tract 105

Census Tract 106.01

Census Tract 108.01

Census Tract 108.02

Census Tract 109

Census Tract 110

Census Tract 111

Census Tract 113.01

Census Tract 113.02

Census Tract 114.02

Census Tract 114.04

Census Tract 114.05

Census Tract 116

**Muscogee**

Census Tract 3

Census Tract 4

Census Tract 8

Census Tract 10

Census Tract 14



Muscogee (cont.)

Census Tract 16  
Census Tract 18  
Census Tract 20  
Census Tract 21  
Census Tract 22  
Census Tract 24  
Census Tract 25  
  
Census Tract 27  
Census Tract 28  
Census Tract 29.01  
Census Tract 29.02  
Census Tract 30  
Census Tract 32  
Census Tract 33.01  
Census Tract 33.02  
Census Tract 34

Muscogee (cont.)

Census Tract 101.06  
Census Tract 101.09  
Census Tract 104.02  
Census Tract 105.01  
Census Tract 106.02  
Census Tract 106.05  
Census Tract 106.07  
  
Census Tract 106.08  
Census Tract 107.01  
Census Tract 107.04  
Census Tract 108.01  
Census Tract 108.02  
  
Census Tract 111  
Census Tract 112  
Census Tract 114  
Census Tract 115

Polk

Census Tract 101  
Census Tract 102.01  
Census Tract 103  
Census Tract 104  
Census Tract 105  
Census Tract 107

Pulaski

Census Tract 9501  
Census Tract 9502.01  
Census Tract 9503

Thomas

Census Tract 9608

Wilkes

Census Tract 101.01  
Census Tract 101.02



## 2024 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2023 under O.C.G.A. § 48-7-40.1(c)(2)

<u>COUNTY</u>	<u>CENSUS TRACT</u> <sup>†</sup>	
<b>Bryan</b>	<b>9203.01</b>	Designation effective January 1, 2024
<b>Camden</b>	<b>105.00</b>	Designation effective January 1, 2024
<b>Chattahoochee</b>	<b>202.05</b>	Designation effective January 1, 2024
<b>Cobb</b>	<b>304.12</b>	Designation effective January 1, 2024
<b>Cobb</b>	<b>304.14</b>	Designation effective January 1, 2024
<b>Cobb</b>	<b>309.12</b>	Designation effective January 1, 2024
<b>Dougherty</b>	<b>1.01</b>	Designation effective January 1, 2024
<b>Dougherty</b>	<b>112.00</b>	Designation effective January 1, 2024
<b>Liberty</b>	<b>103.01</b>	Designation effective January 1, 2024
<b>Richmond</b>	<b>107.07</b>	Designation effective January 1, 2024

## 2024 - Military Zone Census Tracts Listing (cont.)

Tracts designated as Military Zone tracts for 2023 under O.C.G.A. 48-7-40.1(c)(2.1)

<u>COUNTY</u>	<u>CENSUS TRACT</u> <sup>†</sup>	
<b>Camden</b>	<b>102.02</b>	Designation effective January 1, 2024
<b>Tattnall</b>	<b>9503.00</b>	Designation effective January 1, 2024

Any Census Tract appearing on both lists above and below are shown for purposes of differentiating how each qualified under which O.C.G.A. section.

† The Census Tract numbers as shown are based on 2020 Census boundaries (i.e. TIGER 2020).

Designated census tracts have an effective date noted next to the tract.

Eligible jobs created in a tax year beginning on or after the designation date may be considered for the Military Zone Job Tax Credit.

**2024 Rural counties that have populations under 50,000 and poverty of 10% or more**



Appling County  
Atkinson County  
Bacon County  
Baker County  
Baldwin County  
Banks County  
Ben Hill County  
Berrien County  
Bleckley County  
Brantley County  
Brooks County  
Burke County  
Butts County  
Calhoun County  
Candler County  
Charlton County  
Chattahoochee County  
Chattooga County  
Clay County  
Clinch County  
Coffee County  
Colquitt County  
Cook County  
Crawford County  
Crisp County  
Decatur County  
Dodge County  
Dooly County  
Early County  
Echols County  
Elbert County  
Emanuel County  
Evans County  
Fannin County  
Franklin County  
Gilmer County  
Glascocock County

Grady County  
Greene County  
Habersham County  
Hancock County  
Haralson County  
Hart County  
Heard County  
Irwin County  
Jasper County  
Jeff Davis County  
Jefferson County  
Jenkins County  
Johnson County  
Jones County  
Lamar County  
Lanier County  
Laurens County  
Lincoln County  
Long County  
Lumpkin County  
Macon County  
Madison County  
Marion County  
McDuffie County  
McIntosh County  
Meriwether County  
Miller County  
Mitchell County  
Monroe County  
Montgomery County  
Murray County  
Oglethorpe County  
Peach County  
Pickens County  
Pierce County  
Polk County  
Pulaski County

Putnam County  
Quitman County  
Rabun County  
Randolph County  
Schley County  
Screven County  
Seminole County  
Stephens County  
Stewart County  
Sumter County  
Talbot County  
Taliaferro County  
Tattnall County  
Taylor County  
Telfair County  
Terrell County  
Thomas County  
Tift County  
Toombs County  
Towns County  
Treutlen County  
Turner County  
Twiggs County  
Union County  
Upson County  
Ware County  
Warren County  
Washington County  
Wayne County  
Webster County  
Wheeler County  
White County  
Wilcox County  
Wilkes County  
Wilkinson County  
Worth County

Signature:   
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