




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 

DATE: December 30, 2024

SUBJECT: 2025 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 12, 2024. 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) County 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, under some designations, 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 net new job. Tier 2 counties necessitate at least 10 net new jobs to be eligible for a credit of \$2,500 per net new job. Tier 3 counties necessitate only 15 net new jobs to be eligible for a credit of \$1,250 per net new job. Tier 4 counties necessitate at least 25 net new jobs to be eligible for a credit of \$750 per net new job. Benefits and requirements are comparable for specially designated lesser-developed areas.

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 2025 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 2024 JTC benefits by filing a Notice of Intent (NOI) prior to the March 31, 2025 deadline. In addition to the paper Notice of Intent (NOI) form, we are happy to announce the NOI form is being made available for online submission (beginning January 1, 2025 through March 31, 2025).

Please find the online NOI form here:

<https://survey123.arcgis.com/share/5c7c7b216ef14e6e874d111f25aaeec2>.



Beginning with the **2026** ranking of Tier 1, Tier 2, Tier 3, and Tier 4 Counties, Less Developed Census Tracts, and Military Zones, the NOI form will **only** be accepted via online submission. NOIs are filed directly with DCA to prevent adverse effects to a business based on changes in county tier rankings, re-ranking out of the Bottom 40 counties, or lesser-developed census tracts under the Less Developed Census Tract or Military Zone special designations. There are many changes for 2025 reflected in the memo provided.

Counties Benefited by NOI to Preserve 2025 Benefits

Because of Tier Change:			Because of Leaving Bottom 40:
County	2024 Tier	2025 Tier	County
Appling	1	2	Berrien
Bacon	1	2	Coffee
Butts	2	3	Irwin
Madison	2	3	Johnson
Peach	1	2	Laurens
Pickens	3	4	

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 2025 tax year beginning on or after January 1, 2025, 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 (9) other such tracts. To rank census tracts, DCA used American Community Survey data available as of December 12, 2024, for the year prior. A complete listing of designated Less Developed Census Tracts for 2025 is attached as **Appendix B**.

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, 2025, either using a paper form or online, the latter newly introduced for 2025. 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 form 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://dca.georgia.gov/financing-tools/incentives/military-zones>.

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, 2025 deadline for filing an NOI. Any company seeking to utilize the currently available 2024 eligibility and benefits may use the NOI process to secure these benefits for the next three years (2025, 2026, and 2027). For **2025**, NOIs may be filed in three (3) ways:

1. Those NOI forms mailed must be postmarked by March 31, 2025 and should be sent to DCA at: 60 Executive Park South, NE, Atlanta, GA 30329, Attn: Tricia DePadro.
2. NOIs may also be emailed by March 31, 2025 to: oed@dca.ga.gov.
3. In addition, the NOI form is being made available online, also with the March 31, 2025 deadline of submission.

An NOI form is attached as **Appendix F** and may be replicated for distribution to interested filers. Copies are also available online at: <https://dca.georgia.gov/document/forms/notice-intent-georgia-job-tax-credit-form/download>. Any additional questions about the NOI form should be directed to: Tricia DePadro at Tricia.DePadro@dca.ga.gov.

State Opportunity Zones

Two State Opportunity Zones are set to expire on December 31, 2024:

Banks County – Banks Crossing	Clarkesville
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Expiration of State Opportunity Zones do not qualify to file a Notice of Intent.

GCN/td

Enclosures: As Stated

If you have questions about the JTC program, please visit our website at: <https://dca.georgia.gov/financing-tools/incentives/job-tax-credits> or contact Tricia DePadro at Tricia.DePadro@dca.ga.gov.



Job Tax Credit Rankings 2025

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


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

ATHENS-CLARKE MSA	Cobb	DeKalb (cont.)
Madison	Census Tract 304.11	Census Tract 220.11
Census Tract 201	Census Tract 304.12	Census Tract 220.12
Census Tract 202	Census Tract 304.13	Census Tract 220.13
Census Tract 203	Census Tract 304.14	Census Tract 220.14
Census Tract 204	Census Tract 308	Census Tract 220.16
Census Tract 205.02	Census Tract 309.11	Census Tract 231.01
Census Tract 206	Census Tract 309.12	Census Tract 231.07
	Census Tract 310.01	Census Tract 231.08
ATLANTA-SANDY SPRINGS-ALPHARETTA MSA		
Barrow	Census Tract 310.04	Census Tract 231.11
Census Tract 1801.04	Census Tract 310.07	Census Tract 231.12
Census Tract 1801.06	Census Tract 313.08	Census Tract 231.14
Census Tract 1801.08	Census Tract 313.17	Census Tract 231.15
Census Tract 1802.03	Census Tract 313.18	Census Tract 232.13
Census Tract 1802.04	Census Tract 313.19	Census Tract 232.14
Census Tract 1802.05	Census Tract 313.20	Census Tract 232.15
Census Tract 1803.02	Census Tract 313.21	Census Tract 232.16
Census Tract 1805.03	Census Tract 314.09	Census Tract 232.18
	Census Tract 314.11	Census Tract 232.19
	Census Tract 314.12	Census Tract 232.21
Bartow	Census Tract 314.17	Census Tract 232.22
Census Tract 9603.02	Census Tract 315.18	Census Tract 233.11
Census Tract 9604.03		Census Tract 233.13
Census Tract 9604.04	Coweta	Census Tract 233.17
Census Tract 9605.01	Census Tract 1706.04	Census Tract 233.19
Census Tract 9605.02	Census Tract 1706.05	Census Tract 233.20
	Census Tract 1707.01	Census Tract 233.21
Butts	Census Tract 1708.01	Census Tract 233.22
Census Tract 1502.01		Census Tract 233.23
Census Tract 1503	DeKalb	Census Tract 233.27
	Census Tract 213.05	Census Tract 233.28
Carroll	Census Tract 213.06	Census Tract 233.29
Census Tract 9103.01	Census Tract 213.09	Census Tract 233.30
Census Tract 9105.02	Census Tract 213.10	Census Tract 233.31
Census Tract 9105.03	Census Tract 218.13	Census Tract 234.10
Census Tract 9105.04	Census Tract 219.06	Census Tract 234.13
Census Tract 9106	Census Tract 219.08	Census Tract 234.22
Census Tract 9107.08	Census Tract 219.10	Census Tract 234.24
Census Tract 9108	Census Tract 219.11	Census Tract 234.25
Census Tract 9109	Census Tract 219.13	Census Tract 234.27
Census Tract 9112.01	Census Tract 219.16	Census Tract 234.29
	Census Tract 219.17	Census Tract 234.30
	Census Tract 220.07	Census Tract 234.31


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

Census Tract 234.33
 Census Tract 234.38
 Census Tract 234.39
 Census Tract 234.44
 Census Tract 234.46
 Census Tract 234.47
 Census Tract 235.01
 Census Tract 235.06
 Census Tract 235.07
 Census Tract 236.03

Douglas

Census Tract 801.06
 Census Tract 801.07
 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 803.07
 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 37
 Census Tract 38
 Census Tract 39

Fulton (cont.)

Census Tract 40
 Census Tract 41
 Census Tract 42
 Census Tract 43
 Census Tract 44
 Census Tract 48
 Census Tract 55.01
 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 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 78.10
 Census Tract 80
 Census Tract 81.03
 Census Tract 81.04

Fulton (cont.)

Census Tract 82.02
 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 105.25
 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 112.04
 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 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 503.06
 Census Tract 503.26
 Census Tract 503.27
 Census Tract 503.28
 Census Tract 503.29
 Census Tract 503.30
 Census Tract 503.31
 Census Tract 504.33
 Census Tract 504.38
 Census Tract 504.39
 Census Tract 504.40
 Census Tract 504.41
 Census Tract 504.45
 Census Tract 504.46
 Census Tract 504.47
 Census Tract 504.48
 Census Tract 504.49
 Census Tract 504.51
 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 505.21
 Census Tract 505.22
 Census Tract 505.26
 Census Tract 505.36
 Census Tract 505.39
 Census Tract 505.42
 Census Tract 505.54
 Census Tract 505.61
 Census Tract 505.62
 Census Tract 505.64
 Census Tract 505.69
 Census Tract 505.71
 Census Tract 505.76
 Census Tract 505.86

Gwinnett (cont.)

Census Tract 505.87
 Census Tract 505.89
 Census Tract 506.22
 Census Tract 506.27

Haralson

Census Tract 101
 Census Tract 102.02
 Census Tract 103.03
 Census Tract 104.02

Heard

Census Tract 9701
 Census Tract 9703

Henry

Census Tract 701.13
 Census Tract 701.15
 Census Tract 701.20
 Census Tract 701.26
 Census Tract 704.06

Rockdale

Census Tract 602.01

**AUGUSTA-
RICHMOND MSA**
Lincoln

Census Tract 9701
 Census Tract 9702

BRUNSWICK MSA
McIntosh

Census Tract 1101.01
 Census Tract 1101.02
 Census Tract 1102.01
 Census Tract 1102.02
 Census Tract 1103

CHATTANOOGA MSA
Catoosa

Census Tract 301

Walker

Census Tract 206.01
 Census Tract 206.02
 Census Tract 207.02
 Census Tract 208
 Census Tract 209.02
 Census Tract 209.03

COLUMBUS MSA
Muscogee

Census Tract 3
 Census Tract 4
 Census Tract 8
 Census Tract 9
 Census Tract 10
 Census Tract 14
 Census Tract 16
 Census Tract 18
 Census Tract 20
 Census Tract 21
 Census Tract 22
 Census Tract 23
 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 106.06
 Census Tract 106.07
 Census Tract 106.08
 Census Tract 107.01
 Census Tract 107.04


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

Census Tract 108.01
 Census Tract 108.02
 Census Tract 111
 Census Tract 112
 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 5.01
 Census Tract 5.02
 Census Tract 7
 Census Tract 10
 Census Tract 12
 Census Tract 13
 Census Tract 15

GAINESVILLE MSA
Hall

Census Tract 6.01
 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
 Census Tract 13.04

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 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

Jones

Census Tract 301.05
 Census Tract 301.06
 Census Tract 302
 Census Tract 303.03

Monroe

Census Tract 501.02

Twiggs

Census Tract 602

ROME MSA
Floyd

Census Tract 1
 Census Tract 2.04
 Census Tract 3
 Census Tract 4.01
 Census Tract 5
 Census Tract 6

Floyd (cont.)

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
 Census Tract 9201.04

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 33.02
 Census Tract 34
 Census Tract 35.01
 Census Tract 35.02
 Census Tract 36.01
 Census Tract 36.02
 Census Tract 37
 Census Tract 38
 Census Tract 40.02
 Census Tract 42.08
 Census Tract 42.10
 Census Tract 43
 Census Tract 44
 Census Tract 45
 Census Tract 101.02


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

<u>Chatham (cont.)</u>	WARNER ROBINS	
Census Tract 105.02	MSA	<u>Bacon</u>
Census Tract 105.04	<u>Houston</u>	Census Tract 9702.01
Census Tract 106.01	Census Tract 201.08	Census Tract 9702.02
Census Tract 108.13	Census Tract 201.10	
Census Tract 108.16	Census Tract 201.11	<u>Camden</u>
Census Tract 108.18	Census Tract 202	Census Tract 101
Census Tract 109.01	Census Tract 203.01	Census Tract 102.01
Census Tract 113	Census Tract 203.02	Census Tract 103.02
Census Tract 117	Census Tract 204	Census Tract 103.04
	Census Tract 207	
	Census Tract 208	<u>Candler</u>
	Census Tract 210.01	Census Tract 9501
VALDOSTA MSA	Census Tract 210.02	Census Tract 9503
<u>Echols</u>	Census Tract 211.16	
Census Tract 8801	Census Tract 211.18	<u>Clinch</u>
	Census Tract 211.20	Census Tract 9701
<u>Lowndes</u>	Census Tract 212.06	Census Tract 9702
Census Tract 101.01	Census Tract 213	
Census Tract 101.02		<u>Evans</u>
Census Tract 102.03	<u>Peach</u>	Census Tract 9702
Census Tract 104.03	Census Tract 402	Census Tract 9703
Census Tract 104.04	Census Tract 403.01	
Census Tract 105	Census Tract 403.02	<u>Franklin</u>
Census Tract 106.01	Census Tract 404	Census Tract 8901.01
Census Tract 108.01		Census Tract 8902.01
Census Tract 108.02	NON-MSA TRACTS	Census Tract 8902.02
Census Tract 109	<u>Appling</u>	Census Tract 8904.01
Census Tract 110	Census Tract 9501	Census Tract 8904.02
Census Tract 111	Census Tract 9502.02	
Census Tract 113.01	Census Tract 9503.01	<u>Glascok</u>
Census Tract 113.02	Census Tract 9503.02	Census Tract 101
Census Tract 114.02	Census Tract 9504	
Census Tract 114.04	Census Tract 9505	
Census Tract 114.05		
Census Tract 116		


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

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

Harris

Census Tract 1202

Hart

Census Tract 9601.03
 Census Tract 9604.02
 Census Tract 9605.02

Jackson

Census Tract 105
 Census Tract 106.02

Miller

Census Tract 9501
 Census Tract 9502
 Census Tract 9503

Pierce

Census Tract 9601
 Census Tract 9603.01
 Census Tract 9604.02

Pulaski

Census Tract 9501

Schley

Census Tract 9601

Seminole

Census Tract 2001
 Census Tract 2002
 Census Tract 2003

Thomas

Census Tract 9601
 Census Tract 9602
 Census Tract 9604
 Census Tract 9605.01
 Census Tract 9607.01
 Census Tract 9607.02
 Census Tract 9608
 Census Tract 9610
 Census Tract 9611

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

Troup

Census Tract 9605.01
 Census Tract 9605.03
 Census Tract 9606
 Census Tract 9607
 Census Tract 9608
 Census Tract 9609.01
 Census Tract 9610

Wilkes

Census Tract 101.01
 Census Tract 101.02

* 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.



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

Butts

Census Tract 1501.02

Carroll

Census Tract 9104
Census Tract 9107.04

Chatham

Census Tract 105.03
Census Tract 107.01
Census Tract 107.02

Crawford

Census Tract 702.01

DeKalb

Census Tract 220.05
Census Tract 234.35
Census Tract 235.05
Census Tract 236.02

Effingham

Census Tract 304.03

Fulton

Census Tract 76.04
Census Tract 78.09
Census Tract 105.24
Census Tract 119.02

Gordon

Census Tract 9703.01
Census Tract 9704

Grady

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

Greene

Census Tract 9503.05
Census Tract 9504

Gwinnett

Census Tract 502.36
Census Tract 503.32
Census Tract 503.33
Census Tract 505.74

Henry

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 704.08
Census Tract 705.05
Census Tract 705.06

Jones

Census Tract 303.04

Liberty

Census Tract 104.02

Marion

Census Tract 9201
Census Tract 9202

Monroe

Census Tract 501.01

Oglethorpe

Census Tract 9602.05
Census Tract 9602.06

Paulding

Census Tract 1206.01

Polk

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

Pulaski

Census Tract 9502.01
Census Tract 9503

Rockdale

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

Schley

Census Tract 9602

Talbot

Census Tract 9603

Walker

Census Tract 207.01

Whitfield

Census Tract 11



**GEORGIA DEPARTMENT
of COMMUNITY AFFAIRS**

Tracts designated as Military Zone tracts for 2024 under O.C.G.A. § 48-7-40.1(c)(2)

<u>COUNTY</u>	<u>CENSUS TRACT</u> [†]	
<i>Lowndes</i>	<i>101.01</i>	Designation effective January 1, 2023
<i>Tattnall</i>	<i>9504.02</i>	Designation effective January 1, 2023

Tracts designated as Military Zone tracts for 2024 under O.C.G.A. 48-7-40.1(c)(2.1)

<u>COUNTY</u>	<u>CENSUS TRACT</u> [†]	
<i>Camden</i>	<i>102.02</i>	Designation effective January 1, 2024
<i>Columbia</i>	<i>304.03</i>	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.



2025 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2025 under O.C.G.A. § 48-7-40.1(c)(2)

<u>COUNTY</u>	<u>CENSUS TRACT[†]</u>	
<i>Bibb</i>	135.02	Designation effective January 1, 2025
<i>Bryan</i>	9203.01	Designation effective January 1, 2024
<i>Camden</i>	105.00	Designation effective January 1, 2024
<i>Camden</i>	106.04	Designation effective January 1, 2023
<i>Chatham</i>	40.02	Designation effective January 1, 2012
<i>Chatham</i>	42.07	Designation effective January 1, 2016
<i>Chatham</i>	43.00	Designation effective January 1, 2023
<i>Chatham</i>	44.00	Designation effective January 1, 2025
<i>Chatham</i>	45.00	Designation effective January 1, 2025
<i>Chatham</i>	105.02	Designation effective January 1, 2012
<i>Chatham</i>	108.18	Designation effective January 1, 2023
<i>Chatham</i>	109.01	Designation effective January 1, 2016
<i>Chattahoochee</i>	201.00	Designation effective January 1, 2009
<i>Chattahoochee</i>	202.05	Designation effective January 1, 2024
<i>Cobb</i>	304.12	Designation effective January 1, 2024
<i>Cobb</i>	304.14	Designation effective January 1, 2024
<i>Cobb</i>	309.12	Designation effective January 1, 2024
<i>Cobb</i>	310.01	Designation effective January 1, 2015
<i>Cobb</i>	311.13	Designation effective January 1, 2025
<i>Dougherty</i>	1.01	Designation effective January 1, 2024
<i>Dougherty</i>	1.02	Designation effective January 1, 2023
<i>Dougherty</i>	107.02	Designation effective January 1, 2023
<i>Dougherty</i>	112.00	Designation effective January 1, 2024
<i>Dougherty</i>	116.00	Designation effective January 1, 2025
<i>Evans</i>	9703.00	Designation effective January 1, 2021
<i>Houston</i>	203.01	Designation effective January 1, 2023
<i>Houston</i>	204.00	Designation effective January 1, 2007
<i>Houston</i>	207.00	Designation effective January 1, 2007
<i>Houston</i>	211.18	Designation effective January 1, 2023
<i>Jefferson</i>	9601.00	Designation effective January 1, 2021
<i>Lanier</i>	9502.02	Designation effective January 1, 2009
<i>Liberty</i>	101.01	Designation effective January 1, 2023
<i>Liberty</i>	103.01	Designation effective January 1, 2024
<i>Liberty</i>	103.02	Designation effective January 1, 2023
<i>Long</i>	9701.01	Designation effective January 1, 2025
<i>Lowndes</i>	101.02	Designation effective January 1, 2019
<i>Marion</i>	9202.00	Designation effective January 1, 2012
<i>McDuffie</i>	9505.00	Designation effective January 1, 2019
<i>Muscogee</i>	33.01	Designation effective January 1, 2013
<i>Muscogee</i>	34.00	Designation effective January 1, 2009
<i>Muscogee</i>	106.07	Designation effective January 1, 2013
<i>Muscogee</i>	106.08	Designation effective January 1, 2019
<i>Muscogee</i>	107.01	Designation effective January 1, 2020
<i>Muscogee</i>	107.02	Designation effective January 1, 2025
<i>Muscogee</i>	107.04	Designation effective January 1, 2023
<i>Muscogee</i>	108.01	Designation effective January 1, 2023
<i>Muscogee</i>	115.00	Designation effective January 1, 2013
<i>Richmond</i>	105.14	Designation effective January 1, 2023
<i>Richmond</i>	107.07	Designation effective January 1, 2024
<i>Richmond</i>	107.11	Designation effective January 1, 2025
<i>Richmond</i>	109.03	Designation effective January 1, 2021
<i>Richmond</i>	109.04	Designation effective January 1, 2020
<i>Tattnall</i>	9503.00	Designation effective January 1, 2025
<i>Tattnall</i>	9504.02	Designation effective January 1, 2023
<i>Talbot</i>	9603.00	Designation effective January 1, 2014

2025 - Military Zone Census Tracts Listing (cont.)

Tracts designated as Military Zone tracts for 2025 under O.C.G.A. 48-7-40.1(c)(2.1)

<u>COUNTY</u>	<u>CENSUS TRACT[†]</u>	
<i>Bryan</i>	9201.01	Designation effective January 1, 2019
<i>Bryan</i>	9203.01	Designation effective January 1, 2020
<i>Camden</i>	103.02	Designation effective January 1, 2025
<i>Camden</i>	106.03	Designation effective January 1, 2023
<i>Camden</i>	106.04	Designation effective January 1, 2023
<i>Chatham</i>	107.01	Designation effective January 1, 2023
<i>Chatham</i>	107.02	Designation effective January 1, 2023
<i>Chatham</i>	107.03	Designation effective January 1, 2023
<i>Chatham</i>	107.04	Designation effective January 1, 2023
<i>Chatham</i>	107.05	Designation effective January 1, 2023
<i>Chatham</i>	107.06	Designation effective January 1, 2023
<i>Chatham</i>	107.07	Designation effective January 1, 2023
<i>Chatham</i>	108.10	Designation effective January 1, 2023
<i>Chatham</i>	108.11	Designation effective January 1, 2023
<i>Chatham</i>	108.18	Designation effective January 1, 2023
<i>Chatham</i>	108.19	Designation effective January 1, 2023
<i>Chatham</i>	108.20	Designation effective January 1, 2023
<i>Chatham</i>	108.21	Designation effective January 1, 2023
<i>Chattahoochee</i>	201.00	Designation effective January 1, 2023
<i>Columbia</i>	301.03	Designation effective January 1, 2022
<i>Columbia</i>	301.05	Designation effective January 1, 2022
<i>Columbia</i>	303.11	Designation effective January 1, 2023
<i>Columbia</i>	304.04	Designation effective January 1, 2023
<i>Columbia</i>	305.05	Designation effective January 1, 2019
<i>Evans</i>	9702.00	Designation effective January 1, 2019
<i>Houston</i>	213.00	Designation effective January 1, 2019
<i>Houston</i>	215.01	Designation effective January 1, 2023
<i>Jefferson</i>	9601.00	Designation effective January 1, 2019
<i>Jefferson</i>	9603.00	Designation effective January 1, 2019
<i>Liberty</i>	102.04	Designation effective January 1, 2025
<i>Liberty</i>	102.08	Designation effective January 1, 2019
<i>Liberty</i>	105.01	Designation effective January 1, 2019
<i>Liberty</i>	105.03	Designation effective January 1, 2023
<i>Long</i>	9702.01	Designation effective January 1, 2023
<i>Long</i>	9702.02	Designation effective January 1, 2023
<i>Lowndes</i>	102.03	Designation effective January 1, 2023
<i>Lowndes</i>	102.04	Designation effective January 1, 2023
<i>Lowndes</i>	108.01	Designation effective January 1, 2023
<i>Lowndes</i>	108.02	Designation effective January 1, 2023
<i>Lowndes</i>	114.02	Designation effective January 1, 2019
<i>Lowndes</i>	114.04	Designation effective January 1, 2023
<i>Lowndes</i>	114.05	Designation effective January 1, 2023
<i>Lowndes</i>	116.00	Designation effective January 1, 2019
<i>McDuffie</i>	9501.00	Designation effective January 1, 2019
<i>McDuffie</i>	9504.01	Designation effective January 1, 2023
<i>McDuffie</i>	9504.02	Designation effective January 1, 2023
<i>Muscogee</i>	108.02	Designation effective January 1, 2019
<i>Richmond</i>	105.13	Designation effective January 1, 2021
<i>Richmond</i>	106.02	Designation effective January 1, 2023
<i>Richmond</i>	107.06	Designation effective January 1, 2021
<i>Richmond</i>	109.05	Designation effective January 1, 2019
<i>Tattnall</i>	9503.00	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.

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 31st after the rankings are released in order to continue to claim the prior year ranking (i.e., to preserve the 2024 ranking, the NOI must be postmarked or filed with DCA no later than March 31, 2025).

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 county designation or same Census Tract within the same county 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) consecutive 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 being preserved.
- 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 the Georgia Secretary of State's website in their entirety.

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
	Officer's Email Address

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:

Date

Or via email:
 oed@dca.ga.gov

By



2025 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):

Bleckley County
Charlton County

Richmond County
Taliaferro County

Tattnall County

New to Tier 1 (prev. Tier 2):

Grady County

Marion County

Polk County

New to Tier 2 (prev. Tier 3):

Douglas County

Putnam County

New to Tier 3 (prev. Tier 4):

White County



**GEORGIA DEPARTMENT
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Appling

Census Tract 9501
Census Tract 9502.02
Census Tract 9503.01
Census Tract 9503.02
Census Tract 9504
Census Tract 9505

Bacon

Census Tract 9702.01
Census Tract 9702.02

Barrow

Census Tract 1801.04
Census Tract 1801.06
Census Tract 1801.08
Census Tract 1802.03
Census Tract 1802.04
Census Tract 1802.05
Census Tract 1803.02
Census Tract 1805.03

Bryan

Census Tract 9201.04

Carroll

Census Tract 9106
Census Tract 9107.08

Chatham

Census Tract 33.02
Census Tract 34
Census Tract 42.08
Census Tract 42.10
Census Tract 108.13
Census Tract 108.16
Census Tract 108.18
Census Tract 109.01

Cobb

Census Tract 304.11
Census Tract 304.12
Census Tract 304.13
Census Tract 304.14
Census Tract 308
Census Tract 309.11
Census Tract 309.12
Census Tract 310.01
Census Tract 310.04
Census Tract 310.07
Census Tract 313.08
Census Tract 314.09
Census Tract 314.11
Census Tract 314.12
Census Tract 315.18

Coweta

Census Tract 1706.04
Census Tract 1706.05
Census Tract 1707.01
Census Tract 1708.01

DeKalb

Census Tract 213.06
Census Tract 219.16
Census Tract 231.01
Census Tract 232.21
Census Tract 233.31
Census Tract 234.13
Census Tract 234.44

Douglas

Census Tract 801.07
Census Tract 803.07

Floyd

Census Tract 2.04

Harris

Census Tract 1202

Hart

Census Tract 9601.03
Census Tract 9604.02
Census Tract 9605.02

Franklin

Census Tract 8901.01
Census Tract 8902.01
Census Tract 8902.02
Census Tract 8904.01
Census Tract 8904.02

Fulton

Census Tract 37
Census Tract 105.25
Census Tract 112.04

Gwinnett

Census Tract 503.28
Census Tract 504.45
Census Tract 504.51
Census Tract 505.21
Census Tract 505.36
Census Tract 505.39
Census Tract 505.54
Census Tract 505.71
Census Tract 505.76
Census Tract 506.22
Census Tract 506.27

Hall

Census Tract 6.01
Census Tract 13.04



Haralson

Census Tract 104.02

Henry

Census Tract 701.20

Houston

Census Tract 210.02

Census Tract 211.20

Jackson

Census Tract 105

Census Tract 106.02

Jones

Census Tract 301.05

Lowndes

Census Tract 102.03

Madison

Census Tract 202

Census Tract 206

McIntosh

Census Tract 1102.01

Census Tract 1103

Muscogee

Census Tract 9

Census Tract 23

Census Tract 106.06

Peach

Census Tract 402

Census Tract 403.01

Census Tract 403.02

Census Tract 404

Pierce

Census Tract 9604.02

Seminole

Census Tract 2003

Talbot

Census Tract 9603

Thomas

Census Tract 9611

Troup

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


2025 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2025 under O.C.G.A. § 48-7-40.1(c)(2)

<u>COUNTY</u>	<u>CENSUS TRACT</u> [†]	
<i>Bibb</i>	135.02	Designation effective January 1, 2025
<i>Chatham</i>	44.00	Designation effective January 1, 2025
<i>Chatham</i>	45.00	Designation effective January 1, 2025
<i>Cobb</i>	311.13	Designation effective January 1, 2025
<i>Dougherty</i>	116.00	Designation effective January 1, 2025
<i>Long</i>	9701.01	Designation effective January 1, 2025
<i>Muscogee</i>	107.02	Designation effective January 1, 2025
<i>Richmond</i>	107.11	Designation effective January 1, 2025
<i>Tattnall</i>	9503.00	Designation effective January 1, 2025

2025 - Military Zone Census Tracts Listing (cont.)

Tracts designated as Military Zone tracts for 2025 under O.C.G.A. 48-7-40.1(c)(2.1)

<u>COUNTY</u>	<u>CENSUS TRACT</u> [†]	
<i>Camden</i>	103.02	Designation effective January 1, 2025
<i>Liberty</i>	102.04	Designation effective January 1, 2025

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.

2025 Rural Counties that have populations under 50,000 and poverty of 10% or more



**GEORGIA DEPARTMENT
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Appling County	Grady County	Quitman County
Atkinson County	Habersham County	Rabun County
Bacon County	Hancock County	Randolph County
Baker County	Haralson County	Schley County
Baldwin County	Hart County	Screven County
Banks County	Heard County	Seminole County
Ben Hill County	Irwin County	Stephens County
Berrien County	Jasper County	Stewart County
Bleckley County	Jeff Davis County	Sumter County
Brantley County	Jefferson County	Talbot County
Brooks County	Jenkins County	Taliaferro County
Burke County	Johnson County	Tattnall County
Butts County	Jones County	Taylor County
Calhoun County	Lamar County	Telfair County
Candler County	Lanier County	Terrell County
Charlton County	Laurens County	Thomas County
Chattahoochee County	Lincoln County	Tift County
Chattooga County	Long County	Toombs County
Clay County	Lumpkin County	Towns County
Clinch County	Macon County	Treutlen County
Coffee County	Madison County	Turner County
Colquitt County	Marion County	Twiggs County
Cook County	McDuffie County	Union County
Crawford County	McIntosh County	Upson County
Crisp County	Meriwether County	Ware County
Decatur County	Miller County	Warren County
Dodge County	Mitchell County	Washington County
Dooly County	Monroe County	Wayne County
Early County	Montgomery County	Webster County
Echols County	Murray County	Wheeler County
Elbert County	Oglethorpe County	White County
Emanuel County	Peach County	Wilcox County
Evans County	Pickens County	Wilkes County
Fannin County	Pierce County	Wilkinson County
Franklin County	Polk County	Worth County
Gilmer County	Pulaski County	
Glascocock County	Putnam County	