


MEMORANDUM

TO: The Honorable Nathan Deal, Governor; The Honorable Casey Cagle, Lieutenant Governor; The Honorable David Ralston, Speaker of the House; DCA Board Members; Mayors; County Commission Chairs; Regional Commissions; Chambers of Commerce; Development Authorities; Other Interested Parties

FROM: Camila Knowles, Commissioner 

DATE: December 30, 2016

SUBJECT: 2017 Job Tax Credit Program Designation of Tier 1, Tier 2, Tier 3 and Tier 4 Counties, Less Developed Census Tracts, and eligible Military Zones

Each year the Department of Community Affairs (DCA) ranks all 159 counties in Georgia based on certain economic factors and divides them into tiers as required by O.C.G.A. § 48-7-40(b). The law allows for a statewide job tax credit 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 Tier 1 counties recognized and designated as the 40 least developed counties, and certain specially designated areas, job tax credits are available to businesses of any nature, including retail businesses.) The tier ranking of a county determines the amount of Job Tax Credit (JTC) which businesses located in that county may be entitled to receive, the minimum number of jobs they must create to be eligible for the JTC, and other program requirements and benefits.

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.

Tier 3 counties necessitate at least 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 a significant impact on the incentives available to businesses locating or expanding in that particular community. A complete overview of 2017 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 2016 JTC benefits by filing a Notice of Intent (NOI) prior to the February 15, 2017 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.

Counties Benefited by NOIs to Preserve 2016 Benefits

Because of Tier Change...		
County	2016 Tier	2017 Tier
Floyd	2	3
Franklin	2	3
Glascocock	1	2
Gordon	2	3
Habersham	2	3
Hall	3	4
Lincoln	1	2
Monroe	3	4
Morgan	3	4
Peach	1	2
Stephens	2	3
Talbot	1	2
Thomas	1	2
Troup	2	3
Turner	1	2
Whitfield	2	3
Wilkinson	1	2

Because of Leaving Bottom 40...
County
Atkinson
Baker (to Tier 2)
Early (to Tier 2)
Mitchell
Seminole (to Tier 2)
Terrell
Toombs
Washington

O.C.G.A. § 48-7-40.1(b) requires that DCA also rank the state's census tracts by December 31st of each year. The census tract detail is applicable to a 2017 tax year beginning on or after January 1, 2017, and includes "less developed" census tracts that are statistically similar to the bottom 71 (Tier 1) counties and are contiguous to at least nine other such tracts. To rank census tracts, DCA uses Bureau of Economic Analysis data available as of November 30th of the prior year. A complete listing of designated Less Developed Census Tracts for 2017 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 February 15, 2017. The NOI is designed to prevent adverse effects to a business based on re-ranking out of a less developed census tract. The following table lists census tracts whose designation will change and result in a reduction in tax credit benefits.

Census Tracts Benefited by NOIs for 2016		
Bibb County – 103	Bibb County – 129	Candler County – 9503
Bibb County – 105	Bibb County – 136.03	Cook County – 9601
Bibb County – 115	Bibb County – 137	DeKalb County – 231.15
Bibb County – 127	Bibb County – 137	Gwinnett County – 502.15
Bibb County – 128	Candler County – 9501	Marion County – 9202

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. Military Zone eligibility changes due to updated poverty data from the U.S. Census Bureau. Census tracts which are no longer eligible, but had been previously designated, are highlighted in the table below. Businesses within these census tracts, which may be effected by the loss of the Military Zone designation, will benefit by filing an NOI by February 15, 2017 to preserve existing benefits for an additional three (3) years. A complete list of census tracts eligible for the Military Zone designation is included as Appendix C.

Military Zone Benefited by NOI for 2016	
Marion County – 9201.00	

For counties and census tracts highlighted above, DCA strongly encourages officials to contact local industries and encourage them to file an NOI before the February 15, 2017 deadline. Any company that files an NOI will be protected from reductions in tax credit benefits for the next three years. NOIs must be postmarked by February 15, 2017 and sent to DCA at 60 Executive Park South, NE, Atlanta, GA 30329, Attn: Tricia DePadro. NOIs may also be faxed to (404) 679-0563. An NOI form is attached as Appendix D, and may be replicated for distribution to interested filers. Copies are also available online at <http://www.dca.ga.gov/economic/TaxCredits/programs/downloads/NoticeOfIntentWithInstructions.PDF>. Any additional questions about the NOI form should be directed to Tricia DePadro at (404) 679-1585.

Over the coming months, DCA will be updating its mailing list for JTC interested parties. If you would like to be added to or removed from this mailing list, please send your request to Brian Connor at brian.connor@dca.ga.gov. If you have questions about the JTC program, please visit our website at <http://www.dca.ga.gov/economic/TaxCredits/programs/taxcredit.asp> or contact Tricia DePadro at (404) 679-1585 or Cherie Bennett at (404) 831-2058.

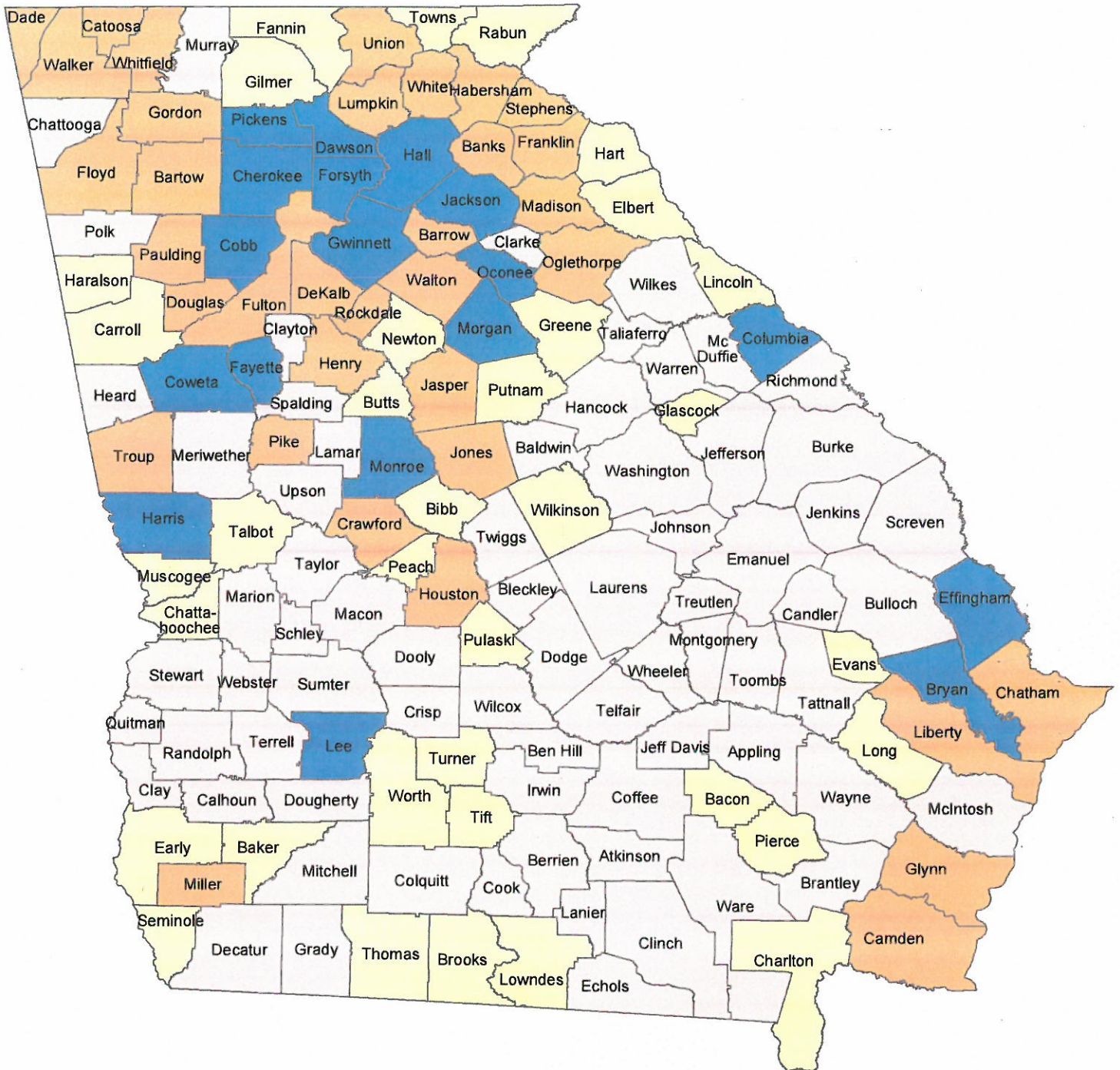
CK/td

Enclosures: As Stated

Job Tax Credit Rankings 2017

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

2017 Job Tax Credit Tiers



- Tier 1 71 Counties
- Tier 2 35 Counties
- Tier 3 35 Counties
- Tier 4 18 Counties

For more information on Tax Credits:
<http://www.dca.ga.gov/economic/TaxCredits/index.asp>



2017 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

ALBANY MSA

Lee

Census Tract 202

Worth

Census Tract 9501

Census Tract 9502

Census Tract 9504

Census Tract 9505

ATHENS MSA

Clarke

Census Tract 1

Census Tract 4.01

Census Tract 4.02

Census Tract 6

Census Tract 9

Census Tract 19

Census Tract 21

Census Tract 301

Census Tract 302

Census Tract 1303

Census Tract 1306

Census Tract 1403

Census Tract 1404

Census Tract 1405

Census Tract 1406

Census Tract 1504

Census Tract 1505

Census Tract 1506

Madison

Census Tract 201

Census Tract 202

Ogelthorpe

Census Tract 9601

ATLANTA MSA

Bartow

Census Tract 9602

Carroll

Census Tract 9103

Census Tract 9105.01

Census Tract 9105.02

Census Tract 9106

Census Tract 9107.01

Census Tract 9107.03

Census Tract 9112

Cobb

Census Tract 304.11

Census Tract 304.12

Census Tract 304.13

Census Tract 304.14

Census Tract 307

Census Tract 308

Census Tract 309.04

Census Tract 309.05

Census Tract 310.01

Census Tract 310.02

Census Tract 310.04

Census Tract 310.05

Census Tract 311.01

Census Tract 311.13

Census Tract 311.16

Census Tract 313.06

Census Tract 313.08

Census Tract 313.09

Census Tract 313.10

Census Tract 313.11

Census Tract 314.06

Census Tract 314.08

Census Tract 314.09

Census Tract 315.07

Coweta

Census Tract 1703.05

Census Tract 1706.01

Census Tract 1707

Census Tract 1708.01

DeKalb

Census Tract 212.04

Census Tract 213.03

Census Tract 213.05

Census Tract 213.07

Census Tract 218.13

Census Tract 218.14

Census Tract 219.06

Census Tract 219.08

Census Tract 219.09

Census Tract 219.11

Census Tract 219.13

Census Tract 220.04

Census Tract 220.05

Census Tract 220.07

Census Tract 220.08

Census Tract 220.09

Census Tract 220.10

Census Tract 221

Census Tract 222.04

Census Tract 231.01

Census Tract 231.02

Census Tract 231.07

Census Tract 231.08

Census Tract 231.11

Census Tract 231.12

Census Tract 231.13

Census Tract 231.14

Census Tract 232.04

Census Tract 232.06

Census Tract 232.08

Census Tract 232.09

Census Tract 232.10

Census Tract 232.12

Census Tract 232.13

Census Tract 232.14

Census Tract 233.03

Census Tract 233.09

Census Tract 233.10

Census Tract 233.11

Census Tract 233.12

Census Tract 233.13

Census Tract 234.10

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2017 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

DeKalb (cont.)

Census Tract 234.11
Census Tract 234.12
Census Tract 234.14
Census Tract 234.21
Census Tract 234.22
Census Tract 234.24
Census Tract 234.28
Census Tract 235.01
Census Tract 235.04
Census Tract 235.05
Census Tract 235.06
Census Tract 235.07
Census Tract 236.01
Census Tract 236.02
Census Tract 236.03
Census Tract 237
Census Tract 238.02
Census Tract 238.03

Douglas

Census Tract 801.03
Census Tract 802.01
Census Tract 802.02
Census Tract 803.01
Census Tract 803.03
Census Tract 803.04
Census Tract 805.05

Fulton

Census Tract 7
Census Tract 10.02
Census Tract 17
Census Tract 19
Census Tract 21
Census Tract 23
Census Tract 24
Census Tract 25
Census Tract 26
Census Tract 28
Census Tract 35
Census Tract 36
Census Tract 37
Census Tract 38

Fulton (cont.)

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
Census Tract 55.02
Census Tract 57
Census Tract 58
Census Tract 60
Census Tract 61
Census Tract 62
Census Tract 63
Census Tract 64
Census Tract 65
Census Tract 66.01
Census Tract 66.02
Census Tract 67
Census Tract 68.02
Census Tract 69
Census Tract 70.01
Census Tract 70.02
Census Tract 71
Census Tract 72
Census Tract 73
Census Tract 74
Census Tract 75
Census Tract 76.02
Census Tract 76.03
Census Tract 76.04
Census Tract 77.03
Census Tract 77.04
Census Tract 77.05
Census Tract 78.05
Census Tract 78.06
Census Tract 78.07
Census Tract 78.08
Census Tract 80
Census Tract 81.01
Census Tract 81.02
Census Tract 82.01

Fulton (cont.)

Census Tract 82.02
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
Census Tract 104
Census Tract 105.07
Census Tract 105.08
Census Tract 105.10
Census Tract 105.12
Census Tract 105.13
Census Tract 105.15
Census Tract 105.16
Census Tract 106.03
Census Tract 106.04
Census Tract 108
Census Tract 110
Census Tract 112.01
Census Tract 112.02
Census Tract 113.01
Census Tract 113.05
Census Tract 113.06
Census Tract 118
Census Tract 119
Census Tract 120
Census Tract 123

Gwinnett

Census Tract 502.11
Census Tract 503.04
Census Tract 503.06
Census Tract 503.14
Census Tract 503.15
Census Tract 503.17
Census Tract 503.19
Census Tract 503.20
Census Tract 504.10
Census Tract 504.17
Census Tract 504.18
Census Tract 504.19

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2017 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Gwinnett (cont.)

Census Tract 504.21
Census Tract 504.22
Census Tract 504.23
Census Tract 504.24
Census Tract 504.33
Census Tract 504.34
Census Tract 505.24
Census Tract 505.26
Census Tract 505.35
Census Tract 505.37
Census Tract 505.39
Census Tract 505.41
Census Tract 505.42

Haralson

Census Tract 101
Census Tract 102
Census Tract 103.01
Census Tract 104

Henry

Census Tract 701.06
Census Tract 705.01

Jasper

Census Tract 101
Census Tract 105

Lamar

Census Tract 9702
Census Tract 9703

Meriwether

Census Tract 9705
Census Tract 9707
Census Tract 9708

Pike

Census Tract 103

Rockdale

Census Tract 602.01
Census Tract 603.04
Census Tract 603.05
Census Tract 603.08
Census Tract 603.09

AUGUSTA MSA

Columbia

Census Tract 305.03
Census Tract 305.05
Census Tract 305.06

McDuffie

Census Tract 9502
Census Tract 9503
Census Tract 9504
Census Tract 9505

Richmond

Census Tract 1
Census Tract 2
Census Tract 3
Census Tract 6
Census Tract 7
Census Tract 9
Census Tract 10
Census Tract 12
Census Tract 14
Census Tract 15
Census Tract 16.01
Census Tract 103
Census Tract 104
Census Tract 105.04
Census Tract 105.06
Census Tract 105.07
Census Tract 105.08
Census Tract 105.09
Census Tract 105.10
Census Tract 105.11
Census Tract 105.12
Census Tract 105.13

Richmond (cont.)

Census Tract 106
Census Tract 107.06
Census Tract 107.07
Census Tract 107.08
Census Tract 107.10
Census Tract 107.11
Census Tract 108
Census Tract 109.04
Census Tract 109.05
Census Tract 110

CHATTANOOGA MSA

Catoosa

Census Tract 301

Walker

Census Tract 206.02
Census Tract 207
Census Tract 209.01

COLUMBUS MSA

Chattahoochee

Census Tract 201
Census Tract 202.03
Census Tract 202.05

Muscogee

Census Tract 2
Census Tract 3
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

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2017 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Muscogee (cont.)

Census Tract 29.02
Census Tract 30
Census Tract 32
Census Tract 33.01
Census Tract 33.02
Census Tract 34
Census Tract 106.06
Census Tract 106.07
Census Tract 106.08
Census Tract 107.01
Census Tract 107.02
Census Tract 107.03
Census Tract 108.01
Census Tract 111
Census Tract 112
Census Tract 114
Census Tract 115

DALTON MSA

Whitfield

Census Tract 1.01
Census Tract 2
Census Tract 3.01
Census Tract 4
Census Tract 5.02
Census Tract 7
Census Tract 10
Census Tract 11
Census Tract 12
Census Tract 13

GAINESVILLE MSA

Hall

Census Tract 6
Census Tract 7.01
Census Tract 7.02
Census Tract 8
Census Tract 10.03
Census Tract 11.01
Census Tract 11.02
Census Tract 12.01

Hall (cont.)

Census Tract 12.02
Census Tract 14.03

HINESVILLE MSA

Liberty

Census Tract 101.01
Census Tract 101.02
Census Tract 101.03
Census Tract 102.04
Census Tract 102.05
Census Tract 102.06
Census Tract 102.07
Census Tract 102.08

Long

Census Tract 9701
Census Tract 9702

MACON MSA

Bibb

Census Tract 104
Census Tract 110
Census Tract 111
Census Tract 117.01
Census Tract 117.02
Census Tract 118
Census Tract 122
Census Tract 123
Census Tract 124
Census Tract 125
Census Tract 126
Census Tract 131.01
Census Tract 131.02
Census Tract 132.01
Census Tract 132.02
Census Tract 133.02
Census Tract 138
Census Tract 139

Jones

Census Tract 301.04
Census Tract 302

Monroe

Census Tract 501.02
Census Tract 502

ROME MSA

Floyd

Census Tract 1
Census Tract 4
Census Tract 5
Census Tract 6
Census Tract 9
Census Tract 11
Census Tract 12
Census Tract 13
Census Tract 16
Census Tract 17.01
Census Tract 18
Census Tract 21

SAVANNAH MSA

Bryan

Census Tract 9201.01
Census Tract 9201.02

Chatham

Census Tract 1
Census Tract 6.01
Census Tract 11
Census Tract 12
Census Tract 15
Census Tract 20
Census Tract 21
Census Tract 22
Census Tract 23
Census Tract 28
Census Tract 33.01
Census Tract 35.01
Census Tract 35.02

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2017 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Chatham (cont.)

Census Tract 36.01
Census Tract 36.02
Census Tract 37
Census Tract 38
Census Tract 39
Census Tract 41
Census Tract 42.07
Census Tract 42.09
Census Tract 42.10
Census Tract 42.11
Census Tract 42.12
Census Tract 43
Census Tract 44
Census Tract 45
Census Tract 101.01
Census Tract 102
Census Tract 105.01
Census Tract 105.02
Census Tract 106.01
Census Tract 108.06
Census Tract 109.01
Census Tract 112
Census Tract 113
Census Tract 114
Census Tract 116

VALDOSTA MSA

Brooks

Census Tract 96.03
Census Tract 96.04
Census Tract 96.05
Census Tract 96.06

Lanier

Census Tract 9502

Lowndes

Census Tract 101.01
Census Tract 104.02
Census Tract 105

Lowndes (cont.)

Census Tract 106.01
Census Tract 106.04
Census Tract 107
Census Tract 108
Census Tract 109
Census Tract 110
Census Tract 111
Census Tract 112
Census Tract 113.01
Census Tract 113.02
Census Tract 114.01
Census Tract 114.02
Census Tract 114.03

WARNER ROBINS MSA

Houston

Census Tract 201.05
Census Tract 202
Census Tract 203
Census Tract 204
Census Tract 206
Census Tract 207
Census Tract 208
Census Tract 210
Census Tract 213

Pulaski

Census Tract 9501
Census Tract 9502

NON-MSA TRACTS

Appling

Census Tract 9502
Census Tract 9504
Census Tract 9505

Bacon

Census Tract 9702.01

Banks

Census Tract 9702
Census Tract 9704

Charlton

Census Tract 101
Census Tract 102

Evans

Census Tract 9701
Census Tract 9703

Fannin

Census Tract 502
Census Tract 504
Census Tract 505

Franklin

Census Tract 8901.01
Census Tract 8902
Census Tract 8904

Gilmer

Census Tract 801
Census Tract 802
Census Tract 803
Census Tract 805

Greene

Census Tract 9501
Census Tract 9502
Census Tract 9503.03
Census Tract 9504

Jackson

Census Tract 102
Census Tract 103
Census Tract 105

† The Census Tract numbers listed are based on 2010 Census boundaries (i.e. TIGER 2010).

2017 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Lumpkin

Census Tract 9602.01
Census Tract 9602.02

Miller

Census Tract 9501
Census Tract 9502

Pierce

Census Tract 9603

Polk

Census Tract 103
Census Tract 104
Census Tract 107

Putnam

Census Tract 9602.01
Census Tract 9602.02

Schley

Census Tract 9602

Thomas

Census Tract 9601
Census Tract 9602
Census Tract 9604

Census Tract 9605
Census Tract 9607
Census Tract 9608

Census Tract 9609

Census Tract 9610
Census Tract 9611

Tift

Census Tract 9604
Census Tract 9606
Census Tract 9607
Census Tract 9608

Troup

Census Tract 9601
Census Tract 9605.01

Troup (cont.)

Census Tract 9606
Census Tract 9607
Census Tract 9608
Census Tract 9609.01
Census Tract 9610

Union

Census Tract 2.04

Ware

Census Tract 9508

Webster

Census Tract 9601
Census Tract 9602

Wilkinson

Census Tract 9602
Census Tract 9603

* 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.

2017 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

Military Zone Census Tract designations as provided under O.C.G.A. 48-7-40.1(c)(2)

Bryan

Census Tract 9201.01
Census Tract 9201.02
Census Tract 9203.03

Camden

Census Tract 106.01

Catoosa

Census Tract 301

Chatham

Census Tract 40.02
Census Tract 42.07
Census Tract 43
Census Tract 44
Census Tract 105.02
Census Tract 108.06
Census Tract 109.01

Chattahoochee

Census Tract 201

Cobb

Census Tract 308
Census Tract 310.01
Census Tract 311.08

Columbia

Census Tract 305.03
Census Tract 305.06

Dougherty

Census Tract 1
Census Tract 107

Houston

Census Tract 203
Census Tract 204
Census Tract 207

Lanier

Census Tract 9502

Liberty

Census Tract 101.01
Census Tract 102.06
Census Tract 104

Long

Census Tract 9702

Marion

Census Tract 9202

Muscogee

Census Tract 33.01
Census Tract 34
Census Tract 106.07
Census Tract 107.03
Census Tract 115

Richmond

Census Tract 105.04
Census Tract 107.11
Census Tract 108
Census Tract 109.04

Talbot

Census Tract 9603

Opportunity Zone designations as provided under O.C.G.A. 48-7-40.1(c)(4)

Details on the Opportunity Zone designations can be located at:

<http://www.dca.ga.gov/economic/DevelopmentTools/programs/designationsMaps.asp>

2017 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2017		
COUNTY	CENSUS TRACT [†]	
Bryan *	9201.01	Designation effective January 1, 2014
Bryan *	9201.02	Designation effective January 1, 2013
Bryan *	9203.03	Designation effective January 1, 2013
Camden *	106.01	Designation effective January 1, 2013
Catoosa *	301.00	Designation effective January 1, 2015
Chatham **	40.02	Designation effective January 1, 2012
Chatham *	42.07	Designation effective January 1, 2016
Chatham *	43.00	Designation effective January 1, 2016
Chatham **	44.00	Designation effective January 1, 2012
Chatham **	105.02	Designation effective January 1, 2012
Chatham *	108.06	Designation effective January 1, 2016
Chatham *	109.01	Designation effective January 1, 2016
Chattahoochee **	201.00	Designation effective January 1, 2009
Cobb **	308.00	Designation effective January 1, 2011
Cobb *	310.01	Designation effective January 1, 2015
Cobb *	311.08	Designation effective January 1, 2015
Columbia *	305.03	Designation effective January 1, 2013
Columbia *	305.06	Designation effective January 1, 2013
Dougherty **	1.00	Designation effective January 1, 2009
Dougherty **	107.00	Designation effective January 1, 2009
Houston **	203.00	Designation effective January 1, 2007
Houston **	204.00	Designation effective January 1, 2007
Houston **	207.00	Designation effective January 1, 2007
Lanier **	9502.00	Designation effective January 1, 2009
Liberty *	101.01	Designation effective January 1, 2013
Liberty *	102.06	Designation effective January 1, 2013
Liberty **	104.00	Designation effective January 1, 2012
Long *	9702.00	Designation effective January 1, 2016
Marion **	9202.00	Designation effective January 1, 2012
Muscogee *	33.01	Designation effective January 1, 2013
Muscogee **	34.00	Designation effective January 1, 2009
Muscogee *	106.07	Designation effective January 1, 2013
Muscogee **	107.03	Designation effective January 1, 2012
Muscogee *	115.00	Designation effective January 1, 2013
Richmond **	105.04	Designation effective January 1, 2012
Richmond *	107.11	Designation effective January 1, 2013
Richmond *	108.00	Designation effective January 1, 2013
Richmond *	109.04	Designation effective January 1, 2013
Talbot **	9603.00	Designation effective January 1, 2012

Tracts eligible for Military Zone designation for 2017		
COUNTY	CENSUS TRACT [†]	Notes
Bibb	135.02	Newly eligible for 2017
Camden	105.00	
Cobb	311.13	
Evans	9703.00	
Jefferson	9601.00	
Liberty	101.02	
Long	9701.00	
Lowndes	101.01	
Lowndes	101.02	
McDuffie	9505.00	Newly eligible for 2017
Muscogee	106.08	Newly eligible for 2017
Muscogee	107.01	
Muscogee	107.02	
Muscogee	108.01	
Richmond	107.07	
Richmond	109.03	
Tattnall	9503.00	
Tattnall	9504.00	

The above Census Tracts are all eligible to be designated as Military Zones.

Unless noted, the local government must request formal designation from the Dept of Community Affairs to have the area designated as a Military Zone.

Areas which were designated prior to 2017 and retained eligibility for 2017 have retained their designation, as shown in the columns to the left.

[†] The Census Tract numbers as shown are based on 2010 Census boundaries (i.e. TIGER 2010).

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.

* Census Tracts which have been designated by DCA as Military Zones (MZ) and currently allow eligible businesses within those tracts to receive credit under the Military Zone designation.

** Census Tracts which have been designated by DCA as Military Zones (MZ) and remain on the list allowing eligible businesses within those tracts to receive credit under the Military Zone designation.

**Notice of Intent
For
Georgia Jobs 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 company 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); **OR**
- (c) Opportunity Zone in the jurisdiction of _____ * within
CBG _____ (from accepted Opportunity Zone Certification form)

whether or not the County, LDCT or OZ specified above retains its current designation.

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

_____	_____
Date	Signature of Officer for above-named Company

	Legibly Print Officer's Name
_____	_____
Legibly Print Contact Name	Title of Officer
_____	_____
Contact Email Address	Contact Phone Number

Please provide all appropriate contact information above in case we need to contact you 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

By

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 area is removed from the Less Developed Census Tract listing. Timely filing of the NOI will allow a business to continue to claim the tier or census tract classification in effect at the time the NOI is filed. Please note that the NOI must be filed with DCA no later than February 15th after the rankings are released in order to continue to claim the prior year ranking. (i.e. To preserve the 2016 ranking, the NOI must be filed with DCA no later than February 15, 2017.)

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.

Line 4 – County or counties in Georgia where jobs will be created. Please note that multiple counties may be listed on the same form as long as they are all within the same tier. Different county tier locations must be listed on separate forms.

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 years following the year in which the notice is submitted. For instance, if the notice is to preserve the 2016 Tier rank or Census tract designation, then the years listed on this line would be 2017, 2018, and 2019.

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; **(b)** to certify the less developed census tract; **OR (c)** to certify the Opportunity Zone.

- For the county tier, fill in (a) with the name of the county and the tier number.
- For the less developed census tract, fill in (b) with the census tract number.
- For an Opportunity Zone, fill in (c) with the jurisdiction name and the census block group (CBG) as shown on the Opportunity Zone Certification form accepted by DCA.

Please note that only (a), (b) or (c) should be completed, depending upon whether the credit will be claimed under the county tier designation, the less developed census tract designation, or within a designated Opportunity Zone. 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:

<http://www.dca.ga.gov/economic/TaxCredits/programs/taxcredit.asp>