


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: 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

Because of Tier Change:			Because of Leaving Bottom 40:
County	2023 Tier	2024 Tier	County
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. 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.

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>Tier 1</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>Tier 2</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>Tier 3</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>Tier 4</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

2024 Less Developed Census Tracts



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

2024 Less Developed Census Tracts



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

2024 Less Developed Census Tracts



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

2024 Less Developed Census Tracts



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

<p><u>Candler</u> Census Tract 9501 Census Tract 9503</p>	<p><u>Greene</u> Census Tract 9503.05 Census Tract 9504</p>	<p><u>Seminole</u> Census Tract 2001 Census Tract 2002</p>
<p><u>Clinch</u> Census Tract 9701 Census Tract 9702</p>	<p><u>Miller</u> Census Tract 9501 Census Tract 9502 Census Tract 9503</p>	<p><u>Thomas</u> 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</p>
<p><u>Evans</u> Census Tract 9702 Census Tract 9703</p>	<p><u>Pierce</u> Census Tract 9601 Census Tract 9603.01</p>	
<p><u>Glascoek</u> Census Tract 101</p>	<p><u>Polk</u> Census Tract 101 Census Tract 102.01 Census Tract 103 Census Tract 104 Census Tract 105 Census Tract 107</p>	<p><u>Tift</u> Census Tract 9604.02 Census Tract 9605 Census Tract 9606.01 Census Tract 9606.02 Census Tract 9607 Census Tract 9608 Census Tract 9609</p>
<p><u>Gordon</u> 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</p>	<p><u>Pulaski</u> Census Tract 9501 Census Tract 9502.01 Census Tract 9503</p>	<p><u>Wilkes</u> Census Tract 101.01 Census Tract 101.02</p>
<p><u>Grady</u> Census Tract 9501 Census Tract 9503 Census Tract 9504.02 Census Tract 9505.01</p>	<p><u>Schley</u> Census Tract 9601 Census Tract 9602</p>	

* 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

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

2023 LDCTs eligible for NOI



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> [†]	
<i>Bibb</i>	135.02	Designation effective January 1, 2017
<i>Cobb</i>	311.13	Designation effective January 1, 2017
<i>Long</i>	9701.01	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> [†]	
<i>Camden</i>	103.02	Designation effective January 1, 2019
<i>Houston</i>	215.02	Designation effective January 1, 2023
<i>Liberty</i>	105.04	Designation effective January 1, 2023
<i>Richmond</i>	106.01	Designation effective January 1, 2023
<i>Tattnall</i>	9504.01	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[†]</u>	
Bryan	9203.01	Designation effective January 1, 2024
Camden	105.00	Designation effective January 1, 2024
Camden	106.04	Designation effective January 1, 2023
Chatham	40.02	Designation effective January 1, 2012
Chatham	42.07	Designation effective January 1, 2016
Chatham	43.00	Designation effective January 1, 2023
Chatham	105.02	Designation effective January 1, 2012
Chatham	108.18	Designation effective January 1, 2023
Chatham	109.01	Designation effective January 1, 2016
Chattahoochee	201.00	Designation effective January 1, 2009
Chattahoochee	202.05	Designation effective January 1, 2024
Cobb	304.12	Designation effective January 1, 2024
Cobb	304.14	Designation effective January 1, 2024
Cobb	309.12	Designation effective January 1, 2024
Cobb	310.01	Designation effective January 1, 2015
Dougherty	1.01	Designation effective January 1, 2024
Dougherty	1.02	Designation effective January 1, 2023
Dougherty	107.02	Designation effective January 1, 2023
Dougherty	112.00	Designation effective January 1, 2024
Evans	9703.00	Designation effective January 1, 2021
Houston	203.01	Designation effective January 1, 2023
Houston	204.00	Designation effective January 1, 2007
Houston	207.00	Designation effective January 1, 2007
Houston	211.18	Designation effective January 1, 2023
Jefferson	9601.00	Designation effective January 1, 2021
Lanier	9502.02	Designation effective January 1, 2009
Liberty	101.01	Designation effective January 1, 2023
Liberty	103.01	Designation effective January 1, 2024
Liberty	103.02	Designation effective January 1, 2023
Lowndes	101.01	Designation effective January 1, 2023
Lowndes	101.02	Designation effective January 1, 2019
Marion	9202.00	Designation effective January 1, 2012
McDuffie	9505.00	Designation effective January 1, 2019
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	106.08	Designation effective January 1, 2019
Muscogee	107.01	Designation effective January 1, 2020
Muscogee	107.04	Designation effective January 1, 2023
Muscogee	108.01	Designation effective January 1, 2023
Muscogee	115.00	Designation effective January 1, 2013
Richmond	105.14	Designation effective January 1, 2023
Richmond	107.07	Designation effective January 1, 2024
Richmond	109.03	Designation effective January 1, 2021
Richmond	109.04	Designation effective January 1, 2020
Talbot	9603.00	Designation effective January 1, 2014
Tattnall	9504.02	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[†]</u>	
Bryan	9201.01	Designation effective January 1, 2019
Bryan	9203.01	Designation effective January 1, 2020
Camden	102.02	Designation effective January 1, 2024
Camden	106.03	Designation effective January 1, 2023
Camden	106.04	Designation effective January 1, 2023
Chatham	107.01	Designation effective January 1, 2023
Chatham	107.02	Designation effective January 1, 2023
Chatham	107.03	Designation effective January 1, 2023
Chatham	107.04	Designation effective January 1, 2023
Chatham	107.05	Designation effective January 1, 2023
Chatham	107.06	Designation effective January 1, 2023
Chatham	107.07	Designation effective January 1, 2023
Chatham	108.10	Designation effective January 1, 2023
Chatham	108.11	Designation effective January 1, 2023
Chatham	108.18	Designation effective January 1, 2023
Chatham	108.19	Designation effective January 1, 2023
Chatham	108.20	Designation effective January 1, 2023
Chatham	108.21	Designation effective January 1, 2023
Chattahoochee	201.00	Designation effective January 1, 2023
Columbia	301.03	Designation effective January 1, 2022
Columbia	301.05	Designation effective January 1, 2022
Columbia	303.11	Designation effective January 1, 2023
Columbia	304.03	Designation effective January 1, 2023
Columbia	304.04	Designation effective January 1, 2023
Columbia	305.05	Designation effective January 1, 2019
Evans	9702.00	Designation effective January 1, 2019
Houston	213.00	Designation effective January 1, 2019
Houston	215.01	Designation effective January 1, 2023
Jefferson	9601.00	Designation effective January 1, 2019
Jefferson	9603.00	Designation effective January 1, 2019
Liberty	102.08	Designation effective January 1, 2019
Liberty	105.01	Designation effective January 1, 2019
Liberty	105.03	Designation effective January 1, 2023
Long	9702.01	Designation effective January 1, 2023
Long	9702.02	Designation effective January 1, 2023
Lowndes	102.03	Designation effective January 1, 2023
Lowndes	102.04	Designation effective January 1, 2023
Lowndes	108.01	Designation effective January 1, 2023
Lowndes	108.02	Designation effective January 1, 2023
Lowndes	114.02	Designation effective January 1, 2019
Lowndes	114.04	Designation effective January 1, 2023
Lowndes	114.05	Designation effective January 1, 2023
Lowndes	116.00	Designation effective January 1, 2019
McDuffie	9501.00	Designation effective January 1, 2019
McDuffie	9504.01	Designation effective January 1, 2023
McDuffie	9504.02	Designation effective January 1, 2023
Muscogee	108.02	Designation effective January 1, 2019
Richmond	105.13	Designation effective January 1, 2021
Richmond	106.02	Designation effective January 1, 2023
Richmond	107.06	Designation effective January 1, 2021
Richmond	109.05	Designation effective January 1, 2019
Tattnall	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.

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 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.

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

Or via email:
oed@dca.ga.gov

Accepted:

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	

New LDCTs for 2024



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

Glascock

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

New LDCTs for 2024



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> [†]	
<i>Bryan</i>	9203.01	Designation effective January 1, 2024
<i>Camden</i>	105.00	Designation effective January 1, 2024
<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>Dougherty</i>	1.01	Designation effective January 1, 2024
<i>Dougherty</i>	112.00	Designation effective January 1, 2024
<i>Liberty</i>	103.01	Designation effective January 1, 2024
<i>Richmond</i>	107.07	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> [†]	
<i>Camden</i>	102.02	Designation effective January 1, 2024
<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.

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
Glascock 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
Trentlen County
Turner County
Twiggs County
Union County
Upton County
Ware County
Warren County
Washington County
Wayne County
Webster County
Wheeler County
White County
Wilcox County
Wilkes County
Wilkinson County
Worth County

Signature: 
G. Christopher Nunn (Jan 5, 2024 10:03 EST)

Email: christopher.nunn@dca.ga.gov