

MEMORANDUM

TO: The Honorable Brian Kemp, Governor; The Honorable Geoff Duncan, 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: G. Christopher Nunn, Commissioner 

DATE: January 16, 2020

SUBJECT: 2020 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 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 (JTC) 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 forty least developed counties, and certain specially designated areas, job tax credits are available to businesses of any nature, including retail businesses.) To rank the 159 Counties in Georgia, DCA used American Community Survey data available as of December 15, 2019, for the year prior. 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 2020 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 2019 JTC benefits by filing a Notice of Intent (NOI) prior to the March 31, 2020 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 NOI to Preserve 2019 Benefits

Because of Tier Change...			Because of Leaving Bottom 40...
County	2019 Tier	2020 Tier	County
Cook	1	2	Johnson
Gordon	2	3	Mitchell
Grady	1	2	Screven
Haralson	2	3	Tattnall
Madison	2	3	Toombs
McDuffie	1	2	Twiggs
Ware	1	2	

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 2020 tax year beginning on or after January 1, 2020, 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 used American Community Survey data available as of December 15, 2019, for the year prior. A complete listing of designated Less Developed Census Tracts for 2020 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, 2020. 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.

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 March 31, 2020 to preserve existing benefits for an additional three (3) years.

Military Zones Benefited by NOI for 2019		
Catoosa County – 301.00	Dougherty County – 107.00	Lowndes County – 101.01
Chatham County – 40.01	Dougherty County – 112.00	Lowndes County – 107.00
Cobb County – 304.14	Evans County – 9703.00	Richmond County – 109.03
Columbia County – 305.03	Liberty County – 101.02	

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 census tracts designated as Military Zones are included as **Appendix D**.

MEMORANDUM

January 16, 2020

Page 3

For counties and census tracts highlighted above, DCA strongly encourages officials to contact local industries and encourage them to file an NOI before the March 31, 2020 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 March 31, 2020 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 E**, 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 (404) 679-1585.

GCN/td

Enclosures: As Stated

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 <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 2020

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

2020 Less Developed Census Tracts

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

ALBANY MSA

Baker

Census Tract 9601

Lee

Census Tract 202

Census Tract 203

Worth

Census Tract 9501

Census Tract 9502

Census Tract 9505

ATHENS MSA

Madison

Census Tract 201

Census Tract 202

Oglethorpe

Census Tract 9602.01

ATLANTA MSA

Butts

Census Tract 1502

Census Tract 1503

Carroll

Census Tract 9103

Census Tract 9105.01

Census Tract 9105.02

Census Tract 9108

Census Tract 9109

Census Tract 9112

Cobb

Census Tract 304.11

Census Tract 304.12

Census Tract 304.14

Census Tract 308

Census Tract 309.04

Census Tract 309.05

Census Tract 310.01

Census Tract 310.02

Census Tract 310.04

Cobb (cont.)

Census Tract 310.05

Census Tract 311.01

Census Tract 311.16

Census Tract 313.09

Census Tract 313.10

Census Tract 313.11

DeKalb

Census Tract 213.03

Census Tract 218.13

Census Tract 218.14

Census Tract 219.06

Census Tract 219.08

Census Tract 219.09

Census Tract 219.10

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 231.01

Census Tract 231.07

Census Tract 231.08

Census Tract 231.12

Census Tract 231.13

Census Tract 231.14

Census Tract 231.15

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 233.13

Census Tract 233.14

DeKalb (cont.)

Census Tract 234.10

Census Tract 234.11

Census Tract 234.12

Census Tract 234.18

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

Fulton

Census Tract 7

Census Tract 10.02

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

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

2020 Less Developed Census Tracts

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

Fulton (cont.)

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 77.06
Census Tract 78.02
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
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

Fulton (cont.)

Census Tract 105.07
Census Tract 105.08
Census Tract 105.10
Census Tract 105.11
Census Tract 105.12
Census Tract 105.13
Census Tract 105.15
Census Tract 105.16
Census Tract 106.01
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 503.06
Census Tract 503.13
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
Census Tract 504.21
Census Tract 504.22
Census Tract 504.24
Census Tract 504.31
Census Tract 504.33
Census Tract 504.34
Census Tract 504.35
Census Tract 504.36

Gwinnett (cont.)

Census Tract 505.24
Census Tract 505.26
Census Tract 505.34
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

Heard

Census Tract 9701
Census Tract 9703

Henry

Census Tract 701.06
Census Tract 701.11
Census Tract 701.13
Census Tract 703.04
Census Tract 703.11
Census Tract 704.04

Jasper

Census Tract 101
Census Tract 102
Census Tract 105

Morgan

Census Tract 102

Newton

Census Tract 1003
Census Tract 1004
Census Tract 1005.01
Census Tract 1005.02
Census Tract 1006
Census Tract 1007
Census Tract 1008
Census Tract 1009.02
Census Tract 1009.03

2020 Less Developed Census Tracts

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

Paulding

Census Tract 1204
Census Tract 1205.02

Pike

Census Tract 103

Rockdale

Census Tract 602.01
Census Tract 602.02
Census Tract 603.04
Census Tract 603.09

AUGUSTA MSA

Columbia

Census Tract 305.03
Census Tract 305.06

Lincoln

Census Tract 9701

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 102.03
Census Tract 103
Census Tract 104
Census Tract 105.04
Census Tract 105.06

Richmond (cont.)

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
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

BRUNSWICK MSA

Glynn

Census Tract 4.04
Census Tract 5.01
Census Tract 5.03
Census Tract 5.04
Census Tract 6
Census Tract 7
Census Tract 8
Census Tract 9

CHATTANOOGA MSA

Catoosa

Census Tract 301

Walker

Census Tract 206.02
Census Tract 207
Census Tract 209.01
Census Tract 209.02

COLUMBUS MSA

Harris

Census Tract 1202

Muscogee

Census Tract 2
Census Tract 3
Census Tract 4
Census Tract 8
Census Tract 9
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 105.02
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 107.03
Census Tract 108.01
Census Tract 108.02
Census Tract 111
Census Tract 112
Census Tract 114
Census Tract 115

2020 Less Developed Census Tracts

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

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
Census Tract 15

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
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
Census Tract 106

MACON MSA

Bibb

Census Tract 101
Census Tract 103
Census Tract 104

Bibb (cont.)

Census Tract 105
Census Tract 110
Census Tract 111
Census Tract 115
Census Tract 117.01
Census Tract 117.02
Census Tract 122
Census Tract 123
Census Tract 124
Census Tract 125
Census Tract 126
Census Tract 127
Census Tract 128
Census Tract 129
Census Tract 131.01
Census Tract 131.02
Census Tract 132.01
Census Tract 132.02
Census Tract 133.02
Census Tract 135.03
Census Tract 136.03
Census Tract 137
Census Tract 138
Census Tract 139

Crawford

Census Tract 701
Census Tract 702.01
Census Tract 702.02

Jones

Census Tract 301.04
Census Tract 302

Monroe

Census Tract 501.02
Census Tract 502

ROME MSA

Floyd

Census Tract 1
Census Tract 5
Census Tract 6

Floyd (cont.)

Census Tract 9
Census Tract 11
Census Tract 12
Census Tract 13
Census Tract 16
Census Tract 18
Census Tract 21

SAVANNAH MSA

Bryan

Census Tract 9201.02

Chatham

Census Tract 1
Census Tract 6.01
Census Tract 9
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
Census Tract 36.01
Census Tract 36.02
Census Tract 37
Census Tract 38
Census Tract 39
Census Tract 42.07
Census Tract 42.08
Census Tract 42.09
Census Tract 42.10
Census Tract 42.12
Census Tract 43
Census Tract 44
Census Tract 45
Census Tract 101.01
Census Tract 105.01
Census Tract 105.02

2020 Less Developed Census Tracts

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

Chatham (cont.)

Census Tract 106.01
Census Tract 106.03
Census Tract 109.01
Census Tract 113
Census Tract 114
Census Tract 116

VALDOSTA MSA

Lowndes

Census Tract 101.01
Census Tract 104.02
Census Tract 105
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
Census Tract 115

WARNER ROBINS MSA

Houston

Census Tract 201.06
Census Tract 201.08
Census Tract 202
Census Tract 203
Census Tract 204
Census Tract 206
Census Tract 207
Census Tract 208
Census Tract 209
Census Tract 210
Census Tract 211.04
Census Tract 213
Census Tract 214

Peach

Census Tract 402
Census Tract 403.02
Census Tract 404

NON-MSA TRACTS

Banks

Census Tract 9704

Camden

Census Tract 103.01
Census Tract 103.02

Colquitt

Census Tract 9701
Census Tract 9702
Census Tract 9703
Census Tract 9704
Census Tract 9706
Census Tract 9707.01
Census Tract 9707.02
Census Tract 9708
Census Tract 9709

Cook

Census Tract 9601
Census Tract 9602
Census Tract 9603
Census Tract 9604

Elbert

Census Tract 1
Census Tract 2
Census Tract 4

Evans

Census Tract 9701
Census Tract 9703

Franklin

Census Tract 8901.01
Census Tract 8902
Census Tract 8904

Glascocok

Census Tract 101

Gordon

Census Tract 9702
Census Tract 9703
Census Tract 9705
Census Tract 9706
Census Tract 9707

Grady

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

Greene

Census Tract 9501
Census Tract 9502
Census Tract 9503.03
Census Tract 9504
Census Tract 9505

Hart

Census Tract 9603
Census Tract 9604
Census Tract 9605

Jackson

Census Tract 105

Miller

Census Tract 9501
Census Tract 9502

Pierce

Census Tract 9603
Census Tract 9604

Polk

Census Tract 103
Census Tract 104
Census Tract 107

2020 Less Developed Census Tracts

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

Putnam

Census Tract 9602.01
Census Tract 9602.02

Seminole

Census Tract 2001
Census Tract 2002

Thomas

Census Tract 9601
Census Tract 9603
Census Tract 9604
Census Tract 9611

Tift

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

Troup

Census Tract 9601
Census Tract 9605.01
Census Tract 9606
Census Tract 9607
Census Tract 9608
Census Tract 9609.01
Census Tract 9610

Upson

Census Tract 102.01
Census Tract 103
Census Tract 104
Census Tract 105

Ware

Census Tract 9501
Census Tract 9502
Census Tract 9504
Census Tract 9507
Census Tract 9509

Wilkes

Census Tract 101.02
Census Tract 103.02

* 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.

LDCT's Benefitted by NOI filed by March 31, 2020

Bacon

Census Tract 9702.01

Banks

Census Tract 9702

Bartow

Census Tract 9601.01

Census Tract 9602

Bibb

Census Tract 118

Census Tract 119

Brooks

Census Tract 9603

Census Tract 9604

Census Tract 9605

Census Tract 9606

Bryan

Census Tract 9201.01

Carroll

Census Tract 9101.01

Census Tract 9102

Census Tract 9106

Census Tract 9107.01

Census Tract 9107.03

Chatham

Census Tract 33.02

Census Tract 102

Cobb

Census Tract 304.13

Census Tract 305.04

Census Tract 307

Census Tract 313.06

Census Tract 313.08

Census Tract 314.06

Census Tract 314.09

Cobb (cont.)

Census Tract 315.03

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 213.05

Census Tract 213.07

Census Tract 222.04

Census Tract 231.02

Census Tract 231.11

Census Tract 234.13

Census Tract 234.14

Census Tract 234.16

Douglas

Census Tract 802.01

Census Tract 802.02

Census Tract 803.01

Census Tract 803.03

Census Tract 803.04

Census Tract 804.04

Elbert

Census Tract 3

Floyd

Census Tract 2.01

Census Tract 4

Census Tract 17.01

Fulton

Census Tract 6

Gordon

Census Tract 9704

Census Tract 9709

Gwinnett

Census Tract 503.04

Census Tract 505.20

Census Tract 505.21

Census Tract 505.22

Census Tract 505.35

Census Tract 505.36

Census Tract 505.45

Census Tract 505.46

Habersham

Census Tract 3

Census Tract 4

Census Tract 5

Census Tract 6.01

Census Tract 6.02

Hall

Census Tract 1.01

Census Tract 2.01

Henry

Census Tract 701.14

Census Tract 705.01

Houston

Census Tract 201.05

Jackson

Census Tract 103

Census Tract 106

Liberty

Census Tract 102.02

Lincoln

Census Tract 9702

Long

Census Tract 9701

Census Tract 9702

LDCT's Benefitted by NOI filed by March 31, 2020

Muscogee

Census Tract 107.02

Richmond

Census Tract 107.09

Census Tract 107.12

Rockdale

Census Tract 603.05

Census Tract 603.08

Seminole

Census Tract 2003

Stephens

Census Tract 9701

Census Tract 9703.01

Census Tract 9703.02

Census Tract 9704

Thomas

Census Tract 9602

Census Tract 9605

Census Tract 9607

Census Tract 9608

Census Tract 9609

White

Census Tract 9502.01

Wilkinson

Census Tract 9602

Census Tract 9603

Census Tract 9604

2020 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2019 under O.C.G.A. § 48-7-40.1(c)(2)	
COUNTY	CENSUS TRACT†
Bibb	135.02
Bryan	9201.00
Bryan	9203.03
Camden	105.00
Camden	106.01
Chatham	40.02
Chatham	42.07
Chatham	44.00
Chatham	105.02
Chatham	108.06
Chatham	109.01
Chattahoochee	201.00
Cobb	308.00
Cobb	310.01
Cobb	311.13
Dougherty	1.00
Dougherty	116.00
Houston	203.00
Houston	204.00
Houston	207.00
Houston	211.05
Lanier	9502.00
Liberty	101.01
Liberty	102.06
Liberty	105.02
Long	9701.00
Long	9702.00
Lowndes	101.02
Marion	9201.00
Marion	9202.00
McDuffie	9505.00
Muscogee	33.01
Muscogee	34.00
Muscogee	106.07
Muscogee	106.08
Muscogee	107.01
Muscogee	107.02
Muscogee	107.03
Muscogee	107.04
Muscogee	115.00
Richmond	105.04
Richmond	107.07
Richmond	107.11
Richmond	109.04
Talbot	9603.00
Tattnall	9503.00
Tattnall	9504.00

Tracts designated as Military Zone tracts for 2019 under O.C.G.A. 48-7-40.1(c)(2.1)	
COUNTY	CENSUS TRACT†
Bryan	9201.01
Camden	103.01
Camden	103.02
Chatham	107.00
Chatham	108.02
Chatham	108.03
Columbia	304.02
Columbia	305.05
Evans	9702.00
Houston	213.00
Houston	214.00
Jefferson	9601.00
Jefferson	9603.00
Liberty	102.08
Liberty	105.01
Liberty	105.02
Long	9702.00
Lowndes	102.02
Lowndes	108.00
Lowndes	114.02
Lowndes	114.03
Lowndes	116.00
McDuffie	9501.00
McDuffie	9504.00
Muscogee	108.02
Richmond	106.00
Richmond	109.05
Tattnall	9504.00

Any Census Tract appearing on both lists above 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 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.

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 March 31st after the rankings are released in order to continue to claim the prior year ranking. (i.e. to preserve the 2019 ranking, the NOI must be filed with DCA no later than March 31, 2020.)

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 (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 less developed census tract.

- 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.

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

* 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
Contact Email Address	Title of Officer
	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