

Specific Job Tax Credit Census Area Designations

The following census areas have been designated as “less developed” under the provisions of Georgia Code Section 48-7-40.1(c)(2), (c)(3) and (c)(4):

1. **Military Zones** – O.C.G.A. 48-7-40.1(c)(2) provides for the designation of “Any area comprised of one or more census tracts adjacent to a federal military installation where pervasive poverty is evidenced by a 15 percent poverty rate or greater as reflected in the most recent decennial census”. The DCA Board signed a resolution providing for the Commissioner to make such designations, effective for tax years beginning on or after January 1, 2004.
 - A complete listing of currently eligible and designated Military Zone census tracts may be accessed at:
http://www.dca.ga.gov/economic/DevelopmentTools/programs/downloads/MilitaryZone_2012.pdf
 - To access Military Zone designation detail prior to 2012, go to:
<http://www.dca.ga.gov/economic/DevelopmentTools/programs/downloads/MilitaryZoneCensusTracts.PDF>

2. **Economic Distress** – O.C.G.A. 48-7-40.1(c)(3) provides for the designation of “Any area comprised of one or more contiguous census tracts which, in the opinion of the commissioner of community affairs, is or will be adversely impacted by the loss of one or more jobs, businesses, or residences as a result of an airport expansion, including noise buy-outs, or the closing of a business enterprise which, in the opinion of the commissioner of community affairs, results or will result in a sudden and severe period of economic distress”.
 - **Bartow County – Census Tracts 9604 and 9606** – Designation made October 2010 and ratified by a DCA Board Resolution; Designation extended February 2011 and February 2012 with both ratified by a DCA Board Resolution – Effective for tax years 2010 through 2012.
 - **Bibb County – Census Tract 133.01** – Designation made August 2007 and ratified by a DCA Board Resolution – Effective for tax year 2007.
 - **Bibb County – Census Tract 135.01** – Designation made August 2011 and ratified by a DCA Board Resolution – Effective for tax year 2011.
 - **Carroll County – Census Tract 9912** – Designation made October 2010 and ratified by a DCA Board Resolution; Designation extended April 2011 and ratified by a DCA Board Resolution – Effective for tax years 2010 and 2011.
 - **Catoosa County – Census Tract 303** – Designation made November 2010 and ratified by a DCA Board Resolution – Effective for tax year 2010.
 - **Coweta County – Census Tract 1703.02** – Designation made November 2010 and ratified by a DCA Board Resolution; Designation extended February 2011 and ratified by a DCA Board Resolution – Effective for tax years 2010 and 2011.

- **Dade County – Census Tract 401** – Designation made April 2010 and ratified by a DCA Board Resolution; Designation extended February 2011 and February 2012 with both ratified by a DCA Board Resolution - Effective for tax years 2010 through 2012.
- **Fayette County – Census Tracts 1403.03 and 1403.06** – Designation made April 2010 and ratified by a DCA Board Resolution; Designation extended May 2011 and ratified by a DCA Board Resolution - Effective for tax years 2010 and 2011.
- **Floyd County – Census Tract 1** - Designation made April 2011 and ratified by a DCA Board Resolution; Designation extended February 2012 and ratified by a DCA Board Resolution – Effective for tax years 2011 and 2012.
- **Floyd County – Census Tracts 3 and 4** - Designation made February 2012 and ratified by a DCA Board Resolution – Effective for tax year 2012.
- **Floyd County – Census Tract 5** - Designation made April 2011 and ratified by a DCA Board Resolution; Designation extended February 2012 and ratified by a DCA Board Resolution – Effective for tax years 2011 and 2012.
- **Gordon County – Census Tract 9706** – Designation made October 2010 and ratified by a DCA Board Resolution – Effective for tax year 2010.
- **Laurens County - Census Tracts 9505 and 9508** – Designation made September 2009 and ratified by a DCA Board Resolution; designation extended February 2010 and again April 2011 with both ratified by DCA Board Resolutions – Effective for tax years 2009 through 2011.
- **Murray County – Census Tract 102** – Designation made October 2010 and ratified by a DCA Board Resolution – Effective for tax year 2010.
- **Muscogee County – Census Tract 101.05** – Designation made November 2009 and ratified by a DCA Board Resolution; designation extended October 2010 – Effective for tax years 2009 and 2010.
- **Rabun County - Census Tract 9701** – Designation made August 2006 and ratified by a DCA Board Resolution; Designation extended May 2008 and ratified by a DCA Board Resolution; Designation extended September 2009 and ratified by a DCA Board Resolution; designation extended August 2010 – Effective for tax years 2007 through 2010.
- **Stephens County – Census Tract 9703** – Designation made November 2007 and ratified by a DCA Board Resolution; Designation extended April 2009 and ratified by a DCA Board Resolution – Effective for tax years 2007 through 2009.
- **Troup County – Census Tract 9609.02** - Designation made February 2012 and ratified by a DCA Board Resolution – Effective for tax year 2012.
- **Walker County – Census Tract 207** – Designation made October 2010 and ratified by a DCA Board Resolution; Designation extended February 2011 and February 2012 with both ratified by a DCA Board Resolution – Effective for tax years 2010 and 2012.

- **Whitfield County – Census Tract 5.02** – Designation made October 2010 and ratified by a DCA Board Resolution; Designation extended April 2011 and ratified by a DCA Board Resolution – Effective for tax years 2010 and 2011.
3. Opportunity Zones - O.C.G.A. 48-7-40.1(c)(4) provides for the designation of “Any area which is within or adjacent to one or more contiguous census block groups with a poverty rate of 15 percent or greater as determined from data in the most current United States decennial census, where the area is also included within either a state enterprise zone pursuant to Chapter 88 of Title 36 or where a redevelopment plan has been adopted pursuant to Chapter 61 of Title 36 and which, in the opinion of the commissioner of community affairs, displays pervasive poverty, underdevelopment, general distress, and blight.”
- Current Opportunity Zones Designations may be accessed at:
<http://www.dca.ga.gov/OppZones>