

MEMORANDUM

TO: The Honorable Nathan Deal, Governor; Governor-elect, Brian Kemp; The Honorable Casey Cagle, Lieutenant Governor; Lieutenant Governor-elect, Geoff Duncan; 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 3, 2019

SUBJECT: 2019 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 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.) 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 2019 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 2018 JTC benefits by filing a Notice of Intent (NOI) prior to the March 31, 2019 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 2018 Benefits

Because of Tier Change...		
County	2018 Tier	2019 Tier
Carroll	2	3
Colquitt	1	2
Fannin	2	3
Floyd	2	3
Paulding	3	4
Pierce	2	3
Polk	1	2
Putnam	2	3
Upson	1	2

Because of Leaving Bottom 40...
County
Clinch
Dooly
Schley
Wilkes (to Tier 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 2019 tax year beginning on or after January 1, 2019, 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 30, of the prior year. A complete listing of designated Less Developed Census Tracts for 2019 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, 2019. 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, 2019 to preserve existing benefits for an additional three (3) years.

Military Zones Benefited by NOI for 2018		
Chatham County – 108.06	Cobb County – 311.08	Richmond County – 109.04

Beginning with the 2019 annual ranking, O.C.G.A. 48-7-40.1(c)(2.1) provides 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**.

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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, 2019 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, 2019 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/sites/default/files/noticeofintentwithinstructions_1.pdf.

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 2019

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

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

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

Bartow

Census Tract 9601.01

Census Tract 9602

Butts

Census Tract 1502

Census Tract 1503

Carroll

Census Tract 9101.01

Census Tract 9102

Census Tract 9105.01

Census Tract 9105.02

Census Tract 9106

Census Tract 9107.01

Census Tract 9107.03

Census Tract 9109

Cobb

Census Tract 304.11

Census Tract 304.12

Census Tract 304.13

Census Tract 304.14

Census Tract 305.04

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 311.16

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 314.09

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 213.03

Census Tract 213.05

Census Tract 213.07

Census Tract 218.13

Census Tract 218.14

Census Tract 219.06

Census Tract 219.08

DeKalb (cont.)

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 233.13

Census Tract 233.14

Census Tract 234.10

Census Tract 234.11

Census Tract 234.13

Census Tract 234.14

Census Tract 234.16

Census Tract 234.21

Census Tract 234.22

Census Tract 234.24

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

DeKalb (cont.)

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 802.01
Census Tract 802.02
Census Tract 803.01
Census Tract 803.03
Census Tract 803.04
Census Tract 804.04

Fulton

Census Tract 6
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

Fulton (cont.)

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 78.02
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

Fulton (cont.)

Census Tract 86.02
Census Tract 87
Census Tract 104
Census Tract 105.07
Census Tract 105.08
Census Tract 105.10
Census Tract 105.11
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 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

Gwinnett

Census Tract 502.11
Census Tract 503.04
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

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

Gwinnett (cont.)

Census Tract 504.34
Census Tract 504.35
Census Tract 504.36
Census Tract 505.20
Census Tract 505.21
Census Tract 505.22
Census Tract 505.24
Census Tract 505.26
Census Tract 505.34
Census Tract 505.35
Census Tract 505.36
Census Tract 505.37
Census Tract 505.39
Census Tract 505.41
Census Tract 505.42
Census Tract 505.45
Census Tract 505.46

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 701.14
Census Tract 703.04
Census Tract 703.11
Census Tract 704.04
Census Tract 705.01

Jasper

Census Tract 101

Jasper (cont.)

Census Tract 102
Census Tract 105

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

Paulding

Census Tract 1204

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

Lincoln

Census Tract 9701
Census Tract 9702

Richmond

Census Tract 1
Census Tract 2
Census Tract 3

Richmond (cont.)

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
Census Tract 106
Census Tract 107.06
Census Tract 107.07
Census Tract 107.08
Census Tract 107.09
Census Tract 107.10
Census Tract 107.11
Census Tract 107.12
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

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

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 106.02

Census Tract 106.05

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 108.02

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

Census Tract 15

GAINESVILLE MSA

Hall

Census Tract 1.01

Census Tract 2.01

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 102.02

Census Tract 102.04

Census Tract 102.05

Census Tract 102.06

Census Tract 102.07

Census Tract 102.08

Census Tract 106

Long

Census Tract 9701

Census Tract 9702

MACON MSA

Bibb

Census Tract 101

Census Tract 103

Census Tract 104

Census Tract 105

Census Tract 110

Census Tract 111

Census Tract 115

Census Tract 117.01

Census Tract 117.02

Census Tract 118

Census Tract 119

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 136.03

Census Tract 137

Census Tract 138

Census Tract 139

Crawford

Census Tract 701

Census Tract 702.01

Jones

Census Tract 301.04

Census Tract 302

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

Monroe

Census Tract 501.02
Census Tract 502

ROME MSA

Floyd

Census Tract 1
Census Tract 2.01
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 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 33.02
Census Tract 35.01
Census Tract 35.02

Chatham (cont.)

Census Tract 36.01
Census Tract 36.02
Census Tract 37
Census Tract 38
Census Tract 39
Census Tract 42.07
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 102
Census Tract 105.01
Census Tract 105.02
Census Tract 106.01
Census Tract 109.01
Census Tract 112
Census Tract 113
Census Tract 114
Census Tract 116

VALDOSTA MSA

Brooks

Census Tract 9603
Census Tract 9604
Census Tract 9605
Census Tract 9606

Lowndes

Census Tract 101.01
Census Tract 104.02
Census Tract 105
Census Tract 106.01
Census Tract 107
Census Tract 108
Census Tract 109
Census Tract 110
Census Tract 111

Lowndes (cont.)

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 201.05
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

Peach

Census Tract 402
Census Tract 403.02
Census Tract 404

NON-MSA TRACTS

Bacon

Census Tract 9702.01

Banks

Census Tract 9702
Census Tract 9704

Colquitt

Census Tract 9701
Census Tract 9702

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

Colquitt (cont.)

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

Elbert

Census Tract 1
Census Tract 2
Census Tract 3
Census Tract 4

Evans

Census Tract 9701
Census Tract 9703

Franklin

Census Tract 8901.01
Census Tract 8902
Census Tract 8904

Glascoek

Census Tract 101

Gordon

Census Tract 9702
Census Tract 9703
Census Tract 9704
Census Tract 9705
Census Tract 9706
Census Tract 9707
Census Tract 9709

Greene

Census Tract 9501
Census Tract 9502
Census Tract 9503.03

Greene (cont.)

Census Tract 9504
Census Tract 9505

Habersham

Census Tract 3
Census Tract 4
Census Tract 5
Census Tract 6.01
Census Tract 6.02

Hart

Census Tract 9603
Census Tract 9604
Census Tract 9605

Jackson

Census Tract 103
Census Tract 105
Census Tract 106

Miller

Census Tract 9501
Census Tract 9502

Pierce

Census Tract 9603
Census Tract 9604

Polk

Census Tract 103
Census Tract 104
Census Tract 107

Putnam

Census Tract 9602.01
Census Tract 9602.02

Seminole

Census Tract 2001
Census Tract 2002
Census Tract 2003

Stephens

Census Tract 9701
Census Tract 9703.01
Census Tract 9703.02
Census Tract 9704

Thomas

Census Tract 9601
Census Tract 9602
Census Tract 9604
Census Tract 9605
Census Tract 9607
Census Tract 9608
Census Tract 9609
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

White

Census Tract 9502.01

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

Wilkes

Census Tract 101.02

Census Tract 103.02

Wilkinson

Census Tract 9602

Census Tract 9603

Census Tract 9604

* 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, 2019

Bacon

Census Tract 9702.02

Carroll

Census Tract 9103

Census Tract 9110

Census Tract 9112

Chatham

Census Tract 27

Census Tract 41

Census Tract 42.11

Census Tract 108.06

Census Tract 108.08

Chattahoochee

Census Tract 201

Census Tract 202.03

Census Tract 202.05

Cobb

Census Tract 311.13

Census Tract 314.08

Census Tract 315.05

DeKalb

Census Tract 218.06

Census Tract 233.11

Census Tract 233.12

Census Tract 234.12

Douglas

Census Tract 801.03

Census Tract 805.06

Census Tract 805.07

Census Tract 805.10

Census Tract 806.04

Early

Census Tract 901

Census Tract 902

Census Tract 903

Census Tract 904

Fannin

Census Tract 501

Census Tract 504

Census Tract 505

Franklin

Census Tract 8901.02

Fulton

Census Tract 103.01

Census Tract 108

Census Tract 123

Gilmer

Census Tract 801

Census Tract 802

Census Tract 803

Census Tract 805

Gordon

Census Tract 9708

Gwinnett

Census Tract 504.23

Henry

Census Tract 701.10

Census Tract 702.05

Lowndes

Census Tract 106.04

Lumpkin

Census Tract 9602.01

Census Tract 9602.02

Morgan

Census Tract 102

Muscogee

Census Tract 10

Census Tract 106.06

Oglethorpe

Census Tract 9601

Paulding

Census Tract 1203.01

Census Tract 1203.02

Pickens

Census Tract 504

Talbot

Census Tract 9601

Census Tract 9602

Census Tract 9603

Tift

Census Tract 9609

Union

Census Tract 1.01

Census Tract 2.04

Walker

Census Tract 209.02

Wayne

Census Tract 9702

Census Tract 9703

Census Tract 9704

Census Tract 9705

Census Tract 9706

Worth

Census Tract 9504

2019 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)

Bibb

Census Tract 135.02

Bryan

Census Tract 9201.01

Census Tract 9201.02

Census Tract 9203.03

Camden

Census Tract 105.00

Census Tract 106.01

Catoosa

Census Tract 301

Chatham

Census Tract 40.01

Census Tract 40.02

Census Tract 42.07

Census Tract 44

Census Tract 105.02

Census Tract 109.01

Chattahoochee

Census Tract 201

Cobb

Census Tract 304.14

Census Tract 308

Census Tract 310.01

Census Tract 311.13

Columbia

Census Tract 305.03

Dougherty

Census Tract 1

Census Tract 107

Census Tract 112

Census Tract 116

Evans

Census Tract 9703

Houston

Census Tract 203

Census Tract 204

Census Tract 207

Census Tract 211.05

Jefferson

Census Tract 9601

Lanier

Census Tract 9502

Liberty

Census Tract 101.01

Census Tract 101.02

Census Tract 102.06

Census Tract 105.02

Long

Census Tract 9701

Lowndes

Census Tract 101.01

Census Tract 101.02

Census Tract 107

Marion

Census Tract 9201

Census Tract 9202

McDuffie

Census Tract 9505

Muscogee

Census Tract 33.01

Census Tract 34

Census Tract 106.07

Census Tract 106.08

Census Tract 107.02

Census Tract 107.03

Census Tract 115

Richmond

Census Tract 105.04

Census Tract 107.07

Census Tract 107.11

Census Tract 109.03

Talbot

Census Tract 9603

Tattnall

Census Tract 9503

Census Tract 9504

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

2019 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)(2.1)

Bryan

Census Tract 9201.01

Camden

Census Tract 103.02

Chatham

Census Tract 107

Census Tract 108.02

Census Tract 108.03

Columbia

Census Tract 304.02

Census Tract 305.05

Evans

Census Tract 9702

Houston

Census Tract 213

Census Tract 214

Jefferson

Census Tract 9601

Census Tract 9603

Liberty

Census Tract 102.08

Census Tract 105.01

Census Tract 105.02

Long

Census Tract 9702

Lowndes

Census Tract 102.02

Census Tract 108

Census Tract 114.02

Census Tract 116

McDuffie

Census Tract 9501

Census Tract 9504

Muscogee

Census Tract 108.02

Richmond

Census Tract 106

Census Tract 109.05

Tattnall

Census Tract 9504

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

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 2017 ranking, the NOI must be filed with DCA no later than March 31, 2018.)

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/sites/default/files/noticeofintentwithinstructions_1.pdf

**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 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

2019 - 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	9201.01
Bryan	9201.02
Bryan	9203.03
Camden	105.00
Camden	106.01
Catoosa	301.00
Chatham	40.01
Chatham	40.02
Chatham	42.07
Chatham	44.00
Chatham	105.02
Chatham	109.01
Chatham	201.00
Chatahoochee	304.14
Cobb	308.00
Cobb	310.01
Cobb	311.13
Columbia	305.03
Dougherty	1.00
Dougherty	107.00
Dougherty	112.00
Dougherty	116.00
Evans	9703.00
Houston	203.00
Houston	204.00
Houston	207.00
Houston	211.05
Jefferson	9601.00
Lanier	9502.00
Liberty	101.01
Liberty	101.02
Liberty	102.06
Liberty	105.02
Long	9701.00
Lowndes	101.01
Lowndes	101.02
Lowndes	107.00
Marion	9201.00
Marion	9202.00
McDuffie	9505.00
Muscogee	33.01
Muscogee	34.00
Muscogee	106.07
Muscogee	106.08
Muscogee	107.02
Muscogee	107.03
Muscogee	115.00
Richmond	105.04
Richmond	107.07
Richmond	107.11
Richmond	109.03
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	103.02
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	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.

2019 Job Tax Credit Ranking Information

The annual memo clearly notes those counties and census tracts 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 or census tract. Here is a rundown of the changes:

New to the "Bottom 40" of Tier 1 (i.e. now ranked 1-40; prev. Tier 1, not B40):

Mitchell County	Toombs County
Tattnall County	Twiggs County

New to Tier 1 (prev. Tier 2):

Chattahoochee County	Talbot County
Early County	Wayne County

New to Tier 2 (prev. Tier 3):

Bacon County	Walker County
Madison County	Whitfield County
Rockdale County	

New to Tier 3 (prev. Tier 4):

Union County

New LDCT designations:

Bartow Co – CT 9601.01	Hall Co – CT 1.01
Butts Co – CT 1502	Haralson Co – CT 101
Butts Co – CT 1503	
Colquitt Co – CT 9701	Henry Co – CT 703.04
Colquitt Co – CT 9702	Henry Co – CT 703.11
Colquitt Co – CT 9703	Henry Co – CT 704.04
Colquitt Co – CT 9704	Houston Co – CT 201.06
Colquitt Co – CT 9706	Houston Co – CT 211.04
Colquitt Co – CT 9707.01	
Colquitt Co – CT 9707.02	Liberty Co – CT 106
Colquitt Co – CT 9708	
Colquitt Co – CT 9709	Lincoln Co – CT 9702
	Muscogee Co – CT 29.01
DeKalb Co – CT 233.14	Muscogee Co – CT 106.02
DeKalb Co – CT 234.22	
Elbert Co – CT 1	Polk Co – CT 103
	Polk Co – CT 104
Floyd Co – CT 2.01	Polk Co – CT 107
	Richmond Co – CT 107.12
Fulton Co – CT 77.03	
	Troup Co – CT 9605.01
Greene Co – CT 9505	
	Walker Co – CT 209.01
Gwinnett Co – CT 504.36	
Gwinnett Co – CT 505.20	Wilkes Co – CT 101.02
Gwinnett Co – CT 505.21	Wilkes Co – CT 103.02
Gwinnett Co – CT 505.22	
Gwinnett Co – CT 505.36	
Gwinnett Co – CT 505.45	
Gwinnett Co – CT 505.46	