


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: December 28, 2021

SUBJECT: 2022 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 15, 2021. 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.

Job Tax Credit (JTC) Tiers 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, 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 2022 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 2021 JTC benefits by filing a Notice of Intent (NOI) prior to the March 31, 2022 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 2021 Benefits

| Because of Tier Change... | | | Because of Leaving Bottom 40... |
|---------------------------|-----------|-----------|---------------------------------|
| County | 2021 Tier | 2022 Tier | County |
| Appling | 1 | 2 | Charlton |
| Clinch | 1 | 2 | Montgomery |
| Gilmer | 2 | 3 | |
| Glascock | 2 | 3 | |
| Long | 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 2022 tax year beginning on or after January 1, 2022, 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, 2021, for the year prior. A complete listing of designated Less Developed Census Tracts for 2022 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, 2022. 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.

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. There are no Military Zones in need of a Notice of Intent for 2022.

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 D**. 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

House Bill 846, signed into law by Governor Kemp on June 30, 2020 allows businesses that were already claiming the Job Tax Credit under any designation (Tier, Opportunity Zone, Less Developed Census Tract, or Military Zone) in tax year 2019 to choose to apply their 2019 employee count for tax years beginning 2020 and 2021 **or** choose to continue calculating their credit as in prior years based on the number of net new full-time employee jobs that the taxpayer added during the tax year (for both 2020 and 2021). Further, the Bill also allows **personal protective equipment** manufacturers (**PPE** manufacturers) an *additional* \$1,250 in credit for jobs created, as a supplement to the regular Job Tax Credit claimed. The PPE manufacturer must also claim the regular Job Tax Credit under any designation (Tier, Opportunity Zone, Less Developed Census Tract, and/or Military Zone) in order to claim the supplemental credit, please see the Georgia Department of Revenue Regulation 560-7-8-.66

In addition, a definition for "telecommuter employee job" was been added to the Job Tax Regulations, the latest version which can be found on the Georgia Secretary of State website. 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 and 2021.

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, 2022 deadline for filing an NOI. Any company seeking to utilize the currently available 2021 eligibility and benefits may use the NOI process to secure these benefits for the next three years (2022, 2023, and 2024). NOIs must be postmarked by March 31, 2022 and sent to DCA at: 60 Executive Park South, NE, Atlanta, GA 30329, Attn: Tricia DePadro. NOIs may also be emailed to: oed@dca.ga.gov or 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>.

State Opportunity Zones

Many State Opportunity Zones are set to expire on December 31, 2021. Expiration of State Opportunity Zones *do not* qualify to file a Notice of Intent.

| |
|--|
| Atlanta (Fulton County) – City Hall East |
| Atlanta (Fulton County) – Downtown |
| Atlanta (Fulton County) – Fort McPherson |
| Atlanta (Fulton County) – Midtown |
| Atlanta (Fulton County) – Southside Industrial |
| Clayton County – Mountain View |
| Douglasville (Douglas County) |
| Forsyth (Monroe County) – Original December 28, 2011 |
| Forsyth (Monroe County) – Expansion – July 3, 2012 |
| (the 2015 Expansion is not set to expire until 2025) |
| Grady County |
| Gray (Jones County) |
| Greensboro (Greene County) |
| Hapeville (Fulton County) |
| Liberty County |
| Macon (Bibb County) – East (E) including March 26, 2012 and August 31, 2012 Expansions |
| Macon (Bibb County) – West (W) |
| Madison (Morgan County) |
| Smyrna (Cobb County) |
| Tifton (Tift County) |

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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 Rob Shaw at rob.shaw@dca.ga.gov. Please specify that you wish to be added to the Job Tax Credit Program annual ranking email blast listing. 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 2022

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

2022 Less Developed Census Tracts



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

| ALBANY MSA | <u>Cobb (cont.)</u> | <u>DeKalb (cont.)</u> |
|---|----------------------------|------------------------------|
| <u>Lee</u> | Census Tract 308 | Census Tract 231.07 |
| Census Tract 202 | Census Tract 309.04 | Census Tract 231.08 |
| Census Tract 203 | Census Tract 309.05 | Census Tract 231.12 |
| | Census Tract 310.01 | Census Tract 231.13 |
| | Census Tract 310.02 | Census Tract 231.14 |
| <u>Worth</u> | Census Tract 310.04 | Census Tract 231.15 |
| Census Tract 9501 | Census Tract 310.05 | Census Tract 232.04 |
| Census Tract 9502 | Census Tract 311.01 | Census Tract 232.06 |
| Census Tract 9505 | Census Tract 311.16 | Census Tract 232.08 |
| | Census Tract 313.08 | Census Tract 232.09 |
| <u>ATHENS-CLARK MSA</u> | Census Tract 313.09 | Census Tract 232.10 |
| <u>Madison</u> | Census Tract 313.10 | Census Tract 232.12 |
| Census Tract 201 | Census Tract 313.11 | Census Tract 232.13 |
| Census Tract 202 | | Census Tract 232.14 |
| | <u>DeKalb</u> | Census Tract 233.03 |
| <u>Oglethorpe</u> | Census Tract 212.04 | Census Tract 233.09 |
| Census Tract 9602.01 | Census Tract 213.03 | Census Tract 233.10 |
| | | |
| <u>ATLANTA-SANDY SPRINGS-ROSWELL MSA</u> | Census Tract 213.07 | Census Tract 233.13 |
| <u>Bartow</u> | Census Tract 218.13 | Census Tract 233.14 |
| Census Tract 9602 | Census Tract 218.14 | Census Tract 234.10 |
| | Census Tract 219.06 | Census Tract 234.11 |
| | Census Tract 219.08 | Census Tract 234.12 |
| <u>Carroll</u> | Census Tract 219.09 | Census Tract 234.16 |
| Census Tract 9101.01 | Census Tract 219.10 | Census Tract 234.21 |
| Census Tract 9103 | Census Tract 219.11 | Census Tract 234.22 |
| Census Tract 9105.01 | Census Tract 219.13 | Census Tract 234.24 |
| Census Tract 9105.02 | Census Tract 220.04 | Census Tract 234.27 |
| Census Tract 9108 | Census Tract 220.05 | Census Tract 234.28 |
| Census Tract 9109 | Census Tract 220.07 | Census Tract 235.01 |
| Census Tract 9112 | Census Tract 220.08 | Census Tract 235.04 |
| | Census Tract 220.09 | Census Tract 235.05 |
| <u>Cobb</u> | Census Tract 220.10 | Census Tract 235.06 |
| Census Tract 304.11 | Census Tract 221 | Census Tract 235.07 |
| Census Tract 304.12 | Census Tract 231.01 | Census Tract 236.01 |
| Census Tract 304.13 | Census Tract 231.02 | Census Tract 236.02 |
| Census Tract 304.14 | | |

2022 Less Developed Census Tracts



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

DeKalb (cont.)

Census Tract 236.03
 Census Tract 237
 Census Tract 238.02
 Census Tract 238.03

Douglas

Census Tract 801.03
 Census Tract 802.01
 Census Tract 802.02
 Census Tract 803.01
 Census Tract 803.03
 Census Tract 803.04
 Census Tract 804.04
 Census Tract 805.05
 Census Tract 805.06
 Census Tract 805.10

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

Fulton (cont.)

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 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

Fulton (cont.)

Census Tract 83.02
 Census Tract 84
 Census Tract 85
 Census Tract 86.01
 Census Tract 86.02
 Census Tract 87
 Census Tract 104
 Census Tract 105.07
 Census Tract 105.08
 Census Tract 105.10
 Census Tract 105.11
 Census Tract 105.12
 Census Tract 105.13
 Census Tract 105.14
 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 502.09
 Census Tract 503.06
 Census Tract 503.13
 Census Tract 503.14
 Census Tract 503.15
 Census Tract 503.17
 Census Tract 503.19

2022 Less Developed Census Tracts



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

Gwinnett (cont.)

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
 Census Tract 505.26
 Census Tract 505.33
 Census Tract 505.34
 Census Tract 505.35
 Census Tract 505.39
 Census Tract 505.41
 Census Tract 505.42

Haralson

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 705.01

Jasper

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 602.02
 Census Tract 603.04
 Census Tract 603.05
 Census Tract 603.08
 Census Tract 603.09

AUGUSTA-RICHMOND MSA

Columbia

Census Tract 305.03

Lincoln

Census Tract 9701

McDuffie

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

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

McIntosh

Census Tract 1102
 Census Tract 1103

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

2022 Less Developed Census Tracts



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

Muscogee (cont.)

- 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 105.01
- 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 108.02
- 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 10
- Census Tract 11

Whitfield (cont.)

- Census Tract 12
- Census Tract 13
- Census Tract 15

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 9702

MACON MSA

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

Twiggs

- Census Tract 601
- Census Tract 602

ROME MSA

Floyd

- Census Tract 1
- 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

2022 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 35.01
 Census Tract 35.02
 Census Tract 36.01
 Census Tract 36.02
 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 101.02
 Census Tract 105.01
 Census Tract 105.02
 Census Tract 106.01
 Census Tract 106.03
 Census Tract 109.01
 Census Tract 113
 Census Tract 114
 Census Tract 116

VALDOSTA MSA

Brooks

Census Tract 9604
 Census Tract 9605

Lowndes

Census Tract 101.01
 Census Tract 104.02
 Census Tract 105
 Census Tract 106.01
 Census Tract 106.04

Lowndes (cont.)

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 201.08
 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

Peach

Census Tract 402
 Census Tract 403.02
 Census Tract 404

NON-MSA TRACTS

Appling

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

Banks

Census Tract 9704

Camden

Census Tract 103.01
 Census Tract 103.02

Clinch

Census Tract 9701
 Census Tract 9702

Decatur

Census Tract 9701
 Census Tract 9702
 Census Tract 9703
 Census Tract 9704
 Census Tract 9708

Glascok

Census Tract 101

Gordon

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

2022 Less Developed Census Tracts



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

Greene

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

Hart

Census Tract 9603
Census Tract 9604

Miller

Census Tract 9501
Census Tract 9502

Pierce

Census Tract 9603
Census Tract 9604

Polk

Census Tract 107

Schley

Census Tract 9601
Census Tract 9602

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 9604
Census Tract 9605.01
Census Tract 9605.02
Census Tract 9606
Census Tract 9607
Census Tract 9608
Census Tract 9609.01
Census Tract 9610

Upson

Census Tract 101
Census Tract 102.01
Census Tract 104
Census Tract 105

Wayne

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

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, 2022



Catoosa

Census Tract 301

Colquitt

Census Tract 9701

Census Tract 9702

Census Tract 9703

Census Tract 9704

Census Tract 9706

Census Tract 9707.02

Census Tract 9708

Census Tract 9709

Franklin

Census Tract 8901.01

Census Tract 8902

Census Tract 8904

Grady

Census Tract 9501

Census Tract 9502

Census Tract 9503

Census Tract 9504

Census Tract 9505

Jackson

Census Tract 103

Paulding

Census Tract 1203.01

Census Tract 1203.02

Census Tract 1205.02

Putnam

Census Tract 9503.01

Census Tract 9601.02

Census Tract 9602.02

Census Tract 9603

Walker

Census Tract 206.02

Census Tract 207

Census Tract 209.01

Census Tract 209.02

Wayne

Census Tract 9704

Whitfield

Census Tract 7

Wilkes

Census Tract 101.02

Census Tract 103.02



2022 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2022 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>Bryan</i> | 9201.02 | Designation effective January 1, 2013 |
| <i>Bryan</i> | 9203.03 | Designation effective January 1, 2013 |
| <i>Camden</i> | 105.00 | Designation effective January 1, 2019 |
| <i>Camden</i> | 106.01 | Designation effective January 1, 2013 |
| <i>Chatham</i> | 40.02 | Designation effective January 1, 2012 |
| <i>Chatham</i> | 42.07 | Designation effective January 1, 2016 |
| <i>Chatham</i> | 44.00 | Designation effective January 1, 2012 |
| <i>Chatham</i> | 105.02 | Designation effective January 1, 2012 |
| <i>Chatham</i> | 109.01 | Designation effective January 1, 2016 |
| <i>Chattahoochee</i> | 201.00 | Designation effective January 1, 2009 |
| <i>Chattahoochee</i> | 202.05 | Designation effective January 1, 2021 |
| <i>Cobb</i> | 304.14 | Designation effective January 1, 2021 |
| <i>Cobb</i> | 308.00 | Designation effective January 1, 2011 |
| <i>Cobb</i> | 310.01 | Designation effective January 1, 2015 |
| <i>Cobb</i> | 311.13 | Designation effective January 1, 2017 |
| <i>Dougherty</i> | 1.00 | Designation effective January 1, 2009 |
| <i>Dougherty</i> | 107.00 | Designation effective January 1, 2021 |
| <i>Dougherty</i> | 112.00 | Designation effective January 1, 2021 |
| <i>Dougherty</i> | 116.00 | Designation effective January 1, 2019 |
| <i>Evans</i> | 9703.00 | Designation effective January 1, 2021 |
| <i>Houston</i> | 203.00 | Designation effective January 1, 2007 |
| <i>Houston</i> | 204.00 | Designation effective January 1, 2007 |
| <i>Houston</i> | 207.00 | Designation effective January 1, 2007 |
| <i>Houston</i> | 211.05 | Designation effective January 1, 2019 |
| <i>Jefferson</i> | 9601.00 | Designation effective January 1, 2021 |
| <i>Lanier</i> | 9502.00 | Designation effective January 1, 2009 |
| <i>Liberty</i> | 102.06 | Designation effective January 1, 2013 |
| <i>Liberty</i> | 103.00 | Designation effective January 1, 2021 |
| <i>Liberty</i> | 105.02 | Designation effective January 1, 2019 |
| <i>Long</i> | 9701.00 | Designation effective January 1, 2019 |
| <i>Long</i> | 9702.00 | Designation effective January 1, 2020 |
| <i>Lowndes</i> | 101.02 | Designation effective January 1, 2019 |
| <i>Lowndes</i> | 107.00 | Designation effective January 1, 2021 |
| <i>Marion</i> | 9201.00 | Designation effective January 1, 2019 |
| <i>Marion</i> | 9202.00 | Designation effective January 1, 2012 |
| <i>McDuffie</i> | 9505.00 | Designation effective January 1, 2019 |
| <i>Muscogee</i> | 33.01 | Designation effective January 1, 2013 |
| <i>Muscogee</i> | 34.00 | Designation effective January 1, 2009 |
| <i>Muscogee</i> | 106.07 | Designation effective January 1, 2013 |
| <i>Muscogee</i> | 106.08 | Designation effective January 1, 2019 |
| <i>Muscogee</i> | 107.01 | Designation effective January 1, 2020 |
| <i>Muscogee</i> | 107.03 | Designation effective January 1, 2012 |
| <i>Muscogee</i> | 115.00 | Designation effective January 1, 2013 |
| <i>Richmond</i> | 102.04 | Designation effective January 1, 2021 |
| <i>Richmond</i> | 105.04 | Designation effective January 1, 2012 |
| <i>Richmond</i> | 107.07 | Designation effective January 1, 2017 |
| <i>Richmond</i> | 107.11 | Designation effective January 1, 2013 |
| <i>Richmond</i> | 109.03 | Designation effective January 1, 2021 |
| <i>Richmond</i> | 109.04 | Designation effective January 1, 2020 |
| <i>Talbot</i> | 9603.00 | Designation effective January 1, 2014 |
| <i>Tattnall</i> | 9503.00 | Designation effective January 1, 2019 |
| <i>Tattnall</i> | 9504.00 | Designation effective January 1, 2019 |



2022 - Military Zone Census Tracts Listing (cont.)

Tracts designated as Military Zone tracts for 2022 under O.C.G.A. 48-7-40.1(c)(2.1)

| COUNTY | CENSUS TRACT[†] | |
|------------------|---------------------------------|---------------------------------------|
| <i>Bryan</i> | 9201.01 | Designation effective January 1, 2019 |
| <i>Bryan</i> | 9203.01 | Designation effective January 1, 2020 |
| <i>Camden</i> | 103.02 | Designation effective January 1, 2019 |
| <i>Camden</i> | 106.01 | Designation effective January 1, 2021 |
| <i>Chatham</i> | 107.00 | Designation effective January 1, 2019 |
| <i>Chatham</i> | 108.02 | Designation effective January 1, 2019 |
| <i>Chatham</i> | 108.03 | Designation effective January 1, 2019 |
| <i>Columbia</i> | 301.03 | Designation effective January 1, 2022 |
| <i>Columbia</i> | 301.05 | Designation effective January 1, 2022 |
| <i>Columbia</i> | 303.09 | Designation effective January 1, 2022 |
| <i>Columbia</i> | 304.02 | Designation effective January 1, 2019 |
| <i>Columbia</i> | 305.05 | Designation effective January 1, 2019 |
| <i>Evans</i> | 9702.00 | Designation effective January 1, 2019 |
| <i>Houston</i> | 213.00 | Designation effective January 1, 2019 |
| <i>Houston</i> | 215.00 | Designation effective January 1, 2020 |
| <i>Jefferson</i> | 9601.00 | Designation effective January 1, 2019 |
| <i>Jefferson</i> | 9603.00 | Designation effective January 1, 2019 |
| <i>Liberty</i> | 102.08 | Designation effective January 1, 2019 |
| <i>Liberty</i> | 105.01 | Designation effective January 1, 2019 |
| <i>Liberty</i> | 105.02 | Designation effective January 1, 2019 |
| <i>Long</i> | 9702.00 | Designation effective January 1, 2019 |
| <i>Lowndes</i> | 102.02 | Designation effective January 1, 2019 |
| <i>Lowndes</i> | 108.00 | Designation effective January 1, 2019 |
| <i>Lowndes</i> | 114.02 | Designation effective January 1, 2019 |
| <i>Lowndes</i> | 114.03 | Designation effective January 1, 2020 |
| <i>Lowndes</i> | 116.00 | Designation effective January 1, 2019 |
| <i>McDuffie</i> | 9501.00 | Designation effective January 1, 2019 |
| <i>McDuffie</i> | 9504.00 | Designation effective January 1, 2019 |
| <i>Muscogee</i> | 108.02 | Designation effective January 1, 2019 |
| <i>Richmond</i> | 105.13 | Designation effective January 1, 2021 |
| <i>Richmond</i> | 106.00 | Designation effective January 1, 2019 |
| <i>Richmond</i> | 107.06 | Designation effective January 1, 2021 |
| <i>Richmond</i> | 109.05 | Designation effective January 1, 2019 |
| <i>Tattnall</i> | 9504.00 | Designation effective January 1, 2019 |

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 2021 ranking, the NOI must be filed with DCA no later than March 31, 2022.)

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 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 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.

Form fields for Date, Signature of Officer, Legibly Print Officer's Name, Legibly Print Contact Name, Title of Officer, Contact Email Address, and 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

Or via email:
oed@dca.ga.gov

By



2022 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):

Taliaferro County Toombs County

New to Tier 1 (prev. Tier 2):

Colquitt County Franklin County Wilkes County

New to Tier 2 (prev. Tier 3):

Floyd County Gordon County

New LDCT designations:

| | | |
|-------------------------|------------------------|----------------------|
| Appling Co – CT 9502 | Chatham Co – CT 101.02 | Fulton Co – CT 66.01 |
| Appling Co – CT 9503 | Clinch Co – CT 9701 | Henry Co – CT 705.01 |
| Appling Co – CT 9504 | Clinch Co – CT 9702 | Long Co – CT 9702 |
| Appling Co – CT 9505 | | |
| Carroll Co – CT 9101.01 | Douglas Co – CT 804.04 | |

2022 Rural counties that have populations under 50,000 and poverty in excess of 10%



Geographic Area Name

- Appling County, Georgia
- Atkinson County, Georgia
- Bacon County, Georgia
- Baker County, Georgia
- Baldwin County, Georgia
- Banks County, Georgia
- Ben Hill County, Georgia
- Berrien County, Georgia
- Bleckley County, Georgia
- Brantley County, Georgia
- Brooks County, Georgia
- Bryan County, Georgia
- Burke County, Georgia
- Butts County, Georgia
- Calhoun County, Georgia
- Candler County, Georgia
- Charlton County, Georgia
- Chattahoochee County, Georgia
- Chattooga County, Georgia
- Clay County, Georgia
- Clinch County, Georgia
- Coffee County, Georgia
- Colquitt County, Georgia
- Cook County, Georgia
- Crawford County, Georgia
- Crisp County, Georgia
- Dade County, Georgia
- Decatur County, Georgia
- Dodge County, Georgia
- Dooly County, Georgia
- Early County, Georgia
- Echols County, Georgia
- Elbert County, Georgia
- Emanuel County, Georgia
- Evans County, Georgia
- Fannin County, Georgia

2022 Rural counties that have populations under 50,000 and poverty in excess of 10%



Geographic Area Name

- Franklin County, Georgia
- Gilmer County, Georgia
- Glascocock County, Georgia
- Grady County, Georgia
- Greene County, Georgia
- Habersham County, Georgia
- Hancock County, Georgia
- Haralson County, Georgia
- Hart County, Georgia
- Heard County, Georgia
- Irwin County, Georgia
- Jasper County, Georgia
- Jeff Davis County, Georgia
- Jefferson County, Georgia
- Jenkins County, Georgia
- Johnson County, Georgia
- Jones County, Georgia
- Lamar County, Georgia
- Lanier County, Georgia
- Laurens County, Georgia
- Lee County, Georgia
- Lincoln County, Georgia
- Long County, Georgia
- Lumpkin County, Georgia
- Macon County, Georgia
- Madison County, Georgia
- Marion County, Georgia
- McDuffie County, Georgia
- McIntosh County, Georgia
- Meriwether County, Georgia
- Miller County, Georgia
- Mitchell County, Georgia
- Monroe County, Georgia
- Montgomery County, Georgia
- Murray County, Georgia
- Oglethorpe County, Georgia

2022 Rural counties that have populations under 50,000 and poverty in excess of 10%



Geographic Area Name

- Peach County, Georgia
- Pickens County, Georgia
- Pierce County, Georgia
- Polk County, Georgia
- Pulaski County, Georgia
- Putnam County, Georgia
- Quitman County, Georgia
- Rabun County, Georgia
- Randolph County, Georgia
- Schley County, Georgia
- Screven County, Georgia
- Seminole County, Georgia
- Stephens County, Georgia
- Stewart County, Georgia
- Sumter County, Georgia
- Talbot County, Georgia
- Taliaferro County, Georgia
- Tattnall County, Georgia
- Taylor County, Georgia
- Telfair County, Georgia
- Terrell County, Georgia
- Thomas County, Georgia
- Tift County, Georgia
- Toombs County, Georgia
- Towns County, Georgia
- Treutlen County, Georgia
- Turner County, Georgia
- Twiggs County, Georgia
- Union County, Georgia
- Upson County, Georgia
- Ware County, Georgia
- Warren County, Georgia
- Washington County, Georgia
- Wayne County, Georgia
- Webster County, Georgia
- Wheeler County, Georgia

2022 Rural counties that have populations under 50,000 and poverty in excess of 10%



Geographic Area Name

White County, Georgia

Wilcox County, Georgia

Wilkes County, Georgia

Wilkinson County, Georgia

Worth County, Georgia

Signature: 
G. Christopher Nunn [Dec 29, 2021 17:25 EST]

Email: christopher.nunn@dca.ga.gov