




**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: [oad@dca.ga.gov](mailto:oad@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](mailto: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) \***

<b>ALBANY MSA</b>	<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
<b>ATHENS-CLARK MSA</b>	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
<b>ATLANTA-SANDY SPRINGS-ROSWELL MSA</b>	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 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.)**

<p><b><u>Greene</u></b>            Census Tract 9502            Census Tract 9503.03            Census Tract 9504            Census Tract 9505</p>	<p><b><u>Seminole</u></b>            Census Tract 2001            Census Tract 2002</p> <p><b><u>Thomas</u></b>            Census Tract 9601            Census Tract 9603            Census Tract 9604            Census Tract 9611</p>	<p><b><u>Upson</u></b>            Census Tract 101            Census Tract 102.01            Census Tract 104            Census Tract 105</p>
<p><b><u>Hart</u></b>            Census Tract 9603            Census Tract 9604</p>	<p><b><u>Tift</u></b>            Census Tract 9604            Census Tract 9606            Census Tract 9607            Census Tract 9608</p>	<p><b><u>Wayne</u></b>            Census Tract 9702            Census Tract 9703            Census Tract 9705            Census Tract 9706</p>
<p><b><u>Miller</u></b>            Census Tract 9501            Census Tract 9502</p>	<p><b><u>Troup</u></b>            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</p>	<p><b><u>Wilkinson</u></b>            Census Tract 9602            Census Tract 9603            Census Tract 9604</p>
<p><b><u>Pierce</u></b>            Census Tract 9603            Census Tract 9604</p>		
<p><b><u>Polk</u></b>            Census Tract 107</p>		
<p><b><u>Schley</u></b>            Census Tract 9601            Census Tract 9602</p>		

\* Please note that all of the census tracts listed above meet the criteria for 10 contiguous tracts as required by O.C.G.A. 48-7-40.1(b). Tracts located within a Tier 1 county, which derive no additional benefit from a less developed census tract designation, have not been included in this list.

# 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

## Greene

Census Tract 9503.01

## Jackson

Census Tract 103

## Paulding

Census Tract 1203.01

Census Tract 1203.02

Census Tract 1205.02

## Putnam

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)

<b>COUNTY</b>	<b>CENSUS TRACT<sup>†</sup></b>	
<i>Bibb</i>	<b>135.02</b>	Designation effective January 1, 2017
<i>Bryan</i>	<b>9201.02</b>	Designation effective January 1, 2013
<i>Bryan</i>	<b>9203.03</b>	Designation effective January 1, 2013
<i>Camden</i>	<b>105.00</b>	Designation effective January 1, 2019
<i>Camden</i>	<b>106.01</b>	Designation effective January 1, 2013
<i>Catoosa</i>	<b>301.00</b>	Designation effective January 1, 2015
<i>Chatham</i>	<b>40.02</b>	Designation effective January 1, 2012
<i>Chatham</i>	<b>42.07</b>	Designation effective January 1, 2016
<i>Chatham</i>	<b>44.00</b>	Designation effective January 1, 2012
<i>Chatham</i>	<b>105.02</b>	Designation effective January 1, 2012
<i>Chatham</i>	<b>109.01</b>	Designation effective January 1, 2016
<i>Chattahoochee</i>	<b>201.00</b>	Designation effective January 1, 2009
<i>Chattahoochee</i>	<b>202.05</b>	Designation effective January 1, 2021
<i>Cobb</i>	<b>304.14</b>	Designation effective January 1, 2021
<i>Cobb</i>	<b>308.00</b>	Designation effective January 1, 2011
<i>Cobb</i>	<b>310.01</b>	Designation effective January 1, 2015
<i>Cobb</i>	<b>311.13</b>	Designation effective January 1, 2017
<i>Dougherty</i>	<b>1.00</b>	Designation effective January 1, 2009
<i>Dougherty</i>	<b>107.00</b>	Designation effective January 1, 2021
<i>Dougherty</i>	<b>112.00</b>	Designation effective January 1, 2021
<i>Dougherty</i>	<b>116.00</b>	Designation effective January 1, 2019
<i>Evans</i>	<b>9703.00</b>	Designation effective January 1, 2021
<i>Houston</i>	<b>203.00</b>	Designation effective January 1, 2007
<i>Houston</i>	<b>204.00</b>	Designation effective January 1, 2007
<i>Houston</i>	<b>207.00</b>	Designation effective January 1, 2007
<i>Houston</i>	<b>211.05</b>	Designation effective January 1, 2019
<i>Jefferson</i>	<b>9601.00</b>	Designation effective January 1, 2021
<i>Lanier</i>	<b>9502.00</b>	Designation effective January 1, 2009
<i>Liberty</i>	<b>102.06</b>	Designation effective January 1, 2013
<i>Liberty</i>	<b>103.00</b>	Designation effective January 1, 2021
<i>Liberty</i>	<b>105.02</b>	Designation effective January 1, 2019
<i>Long</i>	<b>9701.00</b>	Designation effective January 1, 2019
<i>Long</i>	<b>9702.00</b>	Designation effective January 1, 2020
<i>Lowndes</i>	<b>101.02</b>	Designation effective January 1, 2019
<i>Lowndes</i>	<b>107.00</b>	Designation effective January 1, 2021
<i>Marion</i>	<b>9201.00</b>	Designation effective January 1, 2019
<i>Marion</i>	<b>9202.00</b>	Designation effective January 1, 2012
<i>McDuffie</i>	<b>9505.00</b>	Designation effective January 1, 2019
<i>Muscogee</i>	<b>33.01</b>	Designation effective January 1, 2013
<i>Muscogee</i>	<b>34.00</b>	Designation effective January 1, 2009
<i>Muscogee</i>	<b>106.07</b>	Designation effective January 1, 2013
<i>Muscogee</i>	<b>106.08</b>	Designation effective January 1, 2019
<i>Muscogee</i>	<b>107.01</b>	Designation effective January 1, 2020
<i>Muscogee</i>	<b>107.03</b>	Designation effective January 1, 2012
<i>Muscogee</i>	<b>115.00</b>	Designation effective January 1, 2013
<i>Richmond</i>	<b>102.04</b>	Designation effective January 1, 2021
<i>Richmond</i>	<b>105.04</b>	Designation effective January 1, 2012
<i>Richmond</i>	<b>107.07</b>	Designation effective January 1, 2017
<i>Richmond</i>	<b>107.11</b>	Designation effective January 1, 2013
<i>Richmond</i>	<b>109.03</b>	Designation effective January 1, 2021
<i>Richmond</i>	<b>109.04</b>	Designation effective January 1, 2020
<i>Talbot</i>	<b>9603.00</b>	Designation effective January 1, 2014
<i>Tattnall</i>	<b>9503.00</b>	Designation effective January 1, 2019
<i>Tattnall</i>	<b>9504.00</b>	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)

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

<sup>†</sup> 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 31<sup>st</sup> 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 for above-named Company, 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

Appendix E





## 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](mailto:christopher.nunn@dca.ga.gov)