


MEMORANDUM

TO: The Honorable Nathan Deal, Governor; The Honorable Casey Cagle, 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 18, 2017

SUBJECT: 2018 Job Tax Credit Program Designation of Tier 1, Tier 2, Tier 3 and Tier 4 Counties, Less Developed Census Tracts, and eligible 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 2018 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 2017 JTC benefits by filing a Notice of Intent (NOI) prior to the March 31, 2018 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 NOIs to Preserve 2017 Benefits

Because of Tier Change...		
County	2017 Tier	2018 Tier
Bacon	2	3
Greene	2	3
Hart	2	3
Heard	1	2
Rabun	2	3
Richmond	1	2
Union	3	4
Wayne	1	2

Because of Leaving Bottom 40...	
County	
Murray	
Twiggs	

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 2018 tax year beginning on or after January 1, 2018, 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 2018 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, 2018. The NOI is designed to prevent adverse effects to a business based on re-ranking out of a less developed census tract. The following table lists census tracts whose designation will change and result in a reduction in tax credit benefits.

Census Tracts Benefited by NOIs for 2017		
Charlton County – 101	Fulton County – 17	Thomas County – 9610
Charlton County – 102	Fulton County – 77.03	Troup County – 9605.01
Columbia County – 305.06	Haralson County – 101	Turner County – 9702
DeKalb County – 234.22	Jackson County – 102	Walker County – 209.01
Douglas County – 805.05	Pulaski County – 9501	Walker County – 209.01
Fannin County – 502	Pulaski County – 9502	

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, 2018 to preserve existing benefits for an additional three (3) years. A complete list of census tracts eligible for the Military Zone designation is included as **Appendix C**.

Military Zone Benefited by NOI for 2017		
Chatham County – 43	Liberty County – 104	Richmond County – 108
Columbia County – 305.06		

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, 2018 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, 2018 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 D**, and may be replicated for distribution to interested filers. Copies are also available online at:

<http://www.dca.ga.gov/economic/TaxCredits/programs/downloads/NoticeOfIntentWithInstructions.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 <http://www.dca.ga.gov/economic/TaxCredits/programs/taxcredit.asp> or contact Tricia DePadro at (404) 679-1585 or Cherie Bennett at (404) 831-2058.

Job Tax Credit Rankings 2018

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

2018 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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 9504

Census Tract 9505

ATHENS MSA

Madison

Census Tract 201

Census Tract 202

Ogelthorpe

Census Tract 9601

Census Tract 9602.01

ATLANTA MSA

Bartow

Census Tract 9602

Carroll

Census Tract 9101.01

Census Tract 9102

Census Tract 9103

Census Tract 9105.01

Census Tract 9105.02

Census Tract 9106

Census Tract 9107.01

Census Tract 9107.03

Census Tract 9109

Census Tract 9110

Census Tract 9112

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 311.13

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 314.08

Census Tract 314.09

Census Tract 315.03

Census Tract 315.05

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

DeKalb (cont.)

Census Tract 218.06

Census Tract 218.13

Census Tract 218.14

Census Tract 219.06

Census Tract 219.08

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 233.11

Census Tract 233.12

Census Tract 233.13

Census Tract 234.10

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

2018 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

DeKalb (cont.)

Census Tract 234.11
Census Tract 234.12
Census Tract 234.13
Census Tract 234.14
Census Tract 234.16
Census Tract 234.21
Census Tract 234.24
Census Tract 234.28
Census Tract 235.01
Census Tract 235.04
Census Tract 235.05
Census Tract 235.06
Census Tract 235.07
Census Tract 236.01
Census Tract 236.02
Census Tract 236.03
Census Tract 237
Census Tract 238.02
Census Tract 238.03

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 805.06
Census Tract 805.07
Census Tract 805.10
Census Tract 806.04

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

Fulton (cont.)

Census Tract 26
Census Tract 28
Census Tract 35
Census Tract 36
Census Tract 37
Census Tract 38
Census Tract 39
Census Tract 40
Census Tract 41
Census Tract 42
Census Tract 43
Census Tract 44
Census Tract 48
Census Tract 55.01
Census Tract 55.02
Census Tract 57
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 77.04
Census Tract 77.05
Census Tract 78.02
Census Tract 78.05

Fulton (cont.)

Census Tract 78.06
Census Tract 78.07
Census Tract 78.08
Census Tract 80
Census Tract 81.01
Census Tract 81.02
Census Tract 82.01
Census Tract 82.02
Census Tract 83.01
Census Tract 83.02
Census Tract 84
Census Tract 85
Census Tract 86.01
Census Tract 86.02
Census Tract 87
Census Tract 103.01
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 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

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

2018 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

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 504.23
Census Tract 504.24
Census Tract 504.31
Census Tract 504.33
Census Tract 504.34
Census Tract 504.35
Census Tract 505.24
Census Tract 505.26
Census Tract 505.34
Census Tract 505.35
Census Tract 505.37
Census Tract 505.39
Census Tract 505.41
Census Tract 505.42

Haralson

Census Tract 102
Census Tract 103.01
Census Tract 104

Heard

Census Tract 9701
Census Tract 9703

Henry

Census Tract 701.06
Census Tract 701.10
Census Tract 701.11
Census Tract 701.13
Census Tract 701.14
Census Tract 702.05
Census Tract 705.01

Jasper

Census Tract 101
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 1203.01
Census Tract 1203.02
Census Tract 1204

Pickens

Census Tract 504

Pike

Census Tract 103

Rockdale

Census Tract 602.01
Census Tract 603.04
Census Tract 603.05
Census Tract 603.08

Rockdale (cont.)

Census Tract 603.09

AUGUSTA MSA

Columbia

Census Tract 305.03
Census Tract 305.05

Lincoln

Census Tract 9701

Richmond

Census Tract 1
Census Tract 2
Census Tract 3
Census Tract 6
Census Tract 7
Census Tract 9
Census Tract 10
Census Tract 12
Census Tract 14
Census Tract 15
Census Tract 16.01
Census Tract 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

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

2018 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Richmond (cont.)

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 209.02

COLUMBUS MSA

Chattahoochee

Census Tract 201
Census Tract 202.03
Census Tract 202.05

Harris

Census Tract 1202

Muscogee

Census Tract 2
Census Tract 3
Census Tract 4
Census Tract 8
Census Tract 9
Census Tract 10
Census Tract 14
Census Tract 16
Census Tract 18
Census Tract 20
Census Tract 21
Census Tract 22
Census Tract 24
Census Tract 25

Muscogee (cont.)

Census Tract 27
Census Tract 28
Census Tract 29.02
Census Tract 30
Census Tract 32
Census Tract 33.01
Census Tract 33.02
Census Tract 34
Census Tract 106.05
Census Tract 106.06
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 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

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

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

2018 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Bibb (cont.)

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

Monroe

Census Tract 501.02
Census Tract 502

ROME MSA

Floyd

Census Tract 1
Census Tract 4

Floyd (cont.)

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 27
Census Tract 28
Census Tract 33.01
Census Tract 33.02
Census Tract 35.01
Census Tract 35.02
Census Tract 36.01
Census Tract 36.02
Census Tract 37
Census Tract 38
Census Tract 39

Chatham (cont.)

Census Tract 41
Census Tract 42.07
Census Tract 42.09
Census Tract 42.10
Census Tract 42.11
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 108.06
Census Tract 108.08
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 106.04
Census Tract 107
Census Tract 108
Census Tract 109

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

2018 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Lowndes (cont.)

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 201.05
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 213

Peach

Census Tract 402
Census Tract 403.02
Census Tract 404

NON-MSA TRACTS

Bacon

Census Tract 9702.01
Census Tract 9702.02

Banks

Census Tract 9702
Census Tract 9704

Early

Census Tract 901
Census Tract 902
Census Tract 903
Census Tract 904

Elbert

Census Tract 2
Census Tract 3
Census Tract 4

Evans

Census Tract 9701
Census Tract 9703

Fannin

Census Tract 501
Census Tract 504
Census Tract 505

Franklin

Census Tract 8901.01
Census Tract 8901.02
Census Tract 8902
Census Tract 8904

Gilmer

Census Tract 801
Census Tract 802
Census Tract 803
Census Tract 805

Glascock

Census Tract 101

Gordon

Census Tract 9702
Census Tract 9703
Census Tract 9704

Gordon (cont.)

Census Tract 9705
Census Tract 9706
Census Tract 9707
Census Tract 9708
Census Tract 9709

Greene

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

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

Lumpkin

Census Tract 9602.01
Census Tract 9602.02

Miller

Census Tract 9501
Census Tract 9502

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

2018 Less Developed Census Tracts†

Pursuant to O.C.G.A. § 48-7-40.1

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

Morgan

Census Tract 102

Pierce

Census Tract 9603

Census Tract 9604

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

Talbot

Census Tract 9601

Census Tract 9602

Census Tract 9603

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

Census Tract 9609

Troup

Census Tract 9601

Census Tract 9606

Census Tract 9607

Census Tract 9608

Census Tract 9609.01

Census Tract 9610

Union

Census Tract 1.01

Census Tract 2.04

Wayne

Census Tract 9702

Census Tract 9703

Census Tract 9704

Census Tract 9705

Census Tract 9706

White

Census Tract 9502.01

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.

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

2018 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 106.01

Catoosa

Census Tract 301

Chatham

Census Tract 40.02

Census Tract 42.07

Census Tract 44

Census Tract 105.02

Census Tract 108.06

Census Tract 109.01

Chattahoochee

Census Tract 201

Cobb

Census Tract 308

Census Tract 310.01

Census Tract 311.08

Census Tract 311.13

Columbia

Census Tract 305.03

Dougherty

Census Tract 1

Census Tract 107

Houston

Census Tract 203

Census Tract 204

Census Tract 207

Lanier

Census Tract 9502

Liberty

Census Tract 101.01

Census Tract 102.06

Long

Census Tract 9702

Marion

Census Tract 9202

Muscogee

Census Tract 33.01

Census Tract 34

Census Tract 106.07

Census Tract 107.03

Census Tract 115

Richmond

Census Tract 105.04

Census Tract 107.07

Census Tract 107.11

Census Tract 109.03

Census Tract 109.04

Talbot

Census Tract 9603

Opportunity Zone designations as provided under O.C.G.A. 48-7-40.1(c)(4)

Details on the Opportunity Zone designations can be located at:

<http://www.dca.ga.gov/economic/DevelopmentTools/programs/designationsMaps.asp>

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

2018 - Military Zone Census Tracts Listing

Tracts designated as Military Zone tracts for 2018		
COUNTY	CENSUS TRACT [†]	
Bibb *	135.02	Designation effective January 1, 2017
Bryan *	9201.01	Designation effective January 1, 2014
Bryan *	9201.02	Designation effective January 1, 2013
Bryan *	9203.03	Designation effective January 1, 2013
Camden *	106.01	Designation effective January 1, 2013
Catoosa *	301.00	Designation effective January 1, 2015
Chatham **	40.02	Designation effective January 1, 2012
Chatham *	42.07	Designation effective January 1, 2016
Chatham **	44.00	Designation effective January 1, 2012
Chatham **	105.02	Designation effective January 1, 2012
Chatham *	108.06	Designation effective January 1, 2016
Chatham *	109.01	Designation effective January 1, 2016
Chattahoochee **	201.00	Designation effective January 1, 2009
Cobb **	308.00	Designation effective January 1, 2011
Cobb *	310.01	Designation effective January 1, 2015
Cobb *	311.08	Designation effective January 1, 2015
Cobb *	311.13	Designation effective January 1, 2017
Columbia *	305.03	Designation effective January 1, 2013
Dougherty **	1.00	Designation effective January 1, 2009
Dougherty **	107.00	Designation effective January 1, 2009
Houston **	203.00	Designation effective January 1, 2007
Houston **	204.00	Designation effective January 1, 2007
Houston **	207.00	Designation effective January 1, 2007
LaGrange **	9502.00	Designation effective January 1, 2009
Liberty *	101.01	Designation effective January 1, 2013
Liberty *	102.06	Designation effective January 1, 2013
Long *	9702.00	Designation effective January 1, 2016
Marion **	9202.00	Designation effective January 1, 2012
Muscogee *	33.01	Designation effective January 1, 2013
Muscogee **	34.00	Designation effective January 1, 2009
Muscogee *	106.07	Designation effective January 1, 2013
Muscogee **	107.03	Designation effective January 1, 2012
Muscogee *	115.00	Designation effective January 1, 2013
Richmond **	105.04	Designation effective January 1, 2012
Richmond *	107.07	Designation effective January 1, 2017
Richmond *	107.11	Designation effective January 1, 2013
Richmond *	109.03	Designation effective January 1, 2017
Richmond *	109.04	Designation effective January 1, 2013
Talbot **	9603.00	Designation effective January 1, 2012

Tracts eligible for Military Zone designation for 2018		
COUNTY	CENSUS TRACT [†]	Notes
Camden	105.00	
Cobb	304.14	Newly eligible for 2018
Dougherty	116.00	Newly eligible for 2018
Evans	9703.00	
Houston	211.05	Newly eligible for 2018
Jefferson	9601.00	
Liberty	101.02	
Liberty	105.02	Newly eligible for 2018
Long	9701.00	
Lowndes	101.01	
Lowndes	101.02	
Lowndes	107.00	
McDuffie	9505.00	Newly eligible for 2018
Muscogee	106.08	
Muscogee	107.01	
Muscogee	107.02	
Muscogee	108.01	
Tattnall	9503.00	
Tattnall	9504.00	

The above Census Tracts are all eligible to be designated as Military Zones.

Unless noted, the local government must request formal designation from the Dept of Community Affairs to have the area designated as a Military Zone.

Areas which were designated prior to 2018 and retained eligibility for 2018, are shown in the columns to the left.

[†] 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.

Updated 12/04/2017

* Census Tracts which have been designated by DCA as Military Zones (MZ) and currently allow eligible businesses within those tracts to receive credit under the Military Zone designation.

** Census Tracts which have been designated by DCA as Military Zones (MZ) and remain on the list allowing eligible businesses within those tracts to receive credit under the Military Zone designation.

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:

<http://www.dca.ga.gov/economic/TaxCredits/programs/taxcredit.asp>

**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 Officer's Name

Legibly Print Contact Name

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