

MEMORANDUM

TO: The Honorable Nathan Deal, Governor; The Honorable Casey Cagle, Lieutenant Governor; Speaker of the House; DCA Board Members; Mayors; County Commission Chairmen; Regional Commissions; Chambers of Commerce; Development Authorities; Other Interested Parties

FROM: Mike Beatty, Commissioner *MB*

DATE: December 29, 2011

SUBJECT: Designation of Tier 1, Tier 2, Tier 3 and Tier 4 Counties, Less Developed Census Tracts, and eligible Military Zones for the 2012 Job Tax Credit Program

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 the Georgia Job Tax Credit Law (§ 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, or research and development industries that create and maintain sufficient numbers of new full-time jobs. In Tier 1 counties recognized and designated as the 40 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 will be entitled to receive, the minimum number of jobs they must create to be eligible for the JTC, and other program requirements and benefits. In Tier 1 counties, a business must create and maintain at least 5 net new jobs to be eligible for a credit of \$3,500 per job. In Tier 2 counties, the job creation requirement is 10 jobs for a credit of \$2,500 per job. In Tier 3 counties, the job creation requirement is 15 jobs for a credit of \$1,250 per job. In Tier 4 counties, the job creation requirement is 25 jobs and the credit is \$750 per job.

Attached is the ranking of Georgia counties for 2012. The “less developed” census tracts within the state have also changed. The census tracts are also ranked each year as required by Georgia Code Section § 48-7-40.1(b). The attached census tract detail is applicable to a 2012 tax year beginning on or after January 1, 2012 and includes “less developed” census tracts that are statistically similar to the bottom 71 counties and are contiguous to at least nine other such tracts. These “less developed” census tracts are eligible for benefits that are similar to the benefits of Tier 1 counties.

Please note that changes in an area’s designation could have a significant impact on the incentives available to businesses locating or expanding in your community. The following tables list the counties and census tracts whose designation will increase, resulting in a subsequent reduction in the amount of available JTC. Businesses currently planning job creation in such counties or census tracts would benefit and preserve 2011 benefits by filing a Notice of Intent (NOI) by the Department’s 2011 NOI deadline of February 15, 2012. NOIs are necessary because changes in ranking, reranking out of the bottom 40 counties, out of a less developed census tract, or out of a Military Zone can adversely affect a company’s benefits under the program.



Counties Benefited by NOIs for 2011			
Because of Tier Change...			Because of Leaving Bottom 40...
County	2011 Tier	2012 Tier	County
Bacon	1	2	Charlton
Clay	1	2	Chattahoochee
Early	1	2	Mitchell
Polk	1	2	Montgomery
Seminole	1	2	Tattnall
Stewart	1	2	Tift
Tattnall	1	2	
Wayne	1	2	
Brooks	2	3	
Fannin	2	3	
Stephens	2	3	
Walker	2	3	
Towns	3	4	

Census Tracts Benefited by NOIs for 2011		
Bibb County – 133.01	Fulton County – 6	Miller County – 9501
Brooks County - 9902	Fulton County – 17	Muscogee County – 29.01
Brooks County – 9904	Fulton County – 19	Muscogee County – 106.05
Brooks County – 9905	Fulton County – 28	Muscogee County – 106.06
Chatham County – 3	Fulton County – 29	Oglethorpe County – 9601
Chatham County – 25	Fulton County – 31	Pierce County – 9601
Chatham County – 42.07	Fulton County – 33	Richmond County – 8
Chatham County – 43	Fulton County – 35	Richmond County – 107.03
Chatham County – 105.01	Fulton County – 69	Richmond County – 108
Columbia County – 305.02	Fulton County – 77.02	Richmond County – 109.01
DeKalb County – 205	Fulton County – 80	Thomas County – 9601
DeKalb County – 206	Fulton County - 88	Thomas County – 9603
DeKalb County – 207	Lee County – 202	Thomas County – 9604
DeKalb County – 208.01	Liberty County – 101	Thomas County – 9611
DeKalb County - 209	Liberty County – 102.01	Worth County - 9501
Franklin County - 9901	Lincoln County – 9701	
Franklin County – 9902	Lowndes County – 114.03	

Military Zones Benefited by NOIs for 2011		
Bryan County – 9201	Chatham County – 43	Muscogee County – 106.05
Camden County – 106	Chatham County – 109.01	Tattnall County – 9903

Therefore, for the counties and census tracts listed above, we strongly encourage you to contact your local industries and have them file an NOI with our office by the deadline. Companies that file an NOI are protected from reductions in benefits due to reranking (not due to changes in law) for the next three years. NOIs must be postmarked by February 15, 2012. Send NOIs to Russell Morrison at the address on this letterhead or fax to (404) 679-0563. A copy of the NOI form is enclosed. Additional copies of the NOI may be made for use by industries potentially eligible for the JTC. Mr. Morrison may be contacted at (404) 679-4825 if there are any questions about the form.

Please note that the eligible Military Zones have changed due to updated poverty data from the U.S. Census. Census Tracts which are no longer eligible, but had been previously designated, are listed in the table above. Businesses within these Census Tracts, which are affected by the loss of the Military Zone designation, will benefit by filing an NOI by February 15, 2012 to preserve the Military Zone designation for an additional three (3) years of job creation. The updated listing of eligible and designated Military Zones is enclosed and can also be accessed on the web at:
<http://www.dca.ga.gov/economic/DevelopmentTools/programs/downloads/MilitaryZoneCensusTracts.PDF>.

Please be aware that the updated U.S. Census data will also affect areas eligible for designation as an Opportunity Zone. The on-line maps will soon be updated to reflect the new poverty data and areas eligible for designation may change under the new data. **Please note that this change in data will NOT affect any currently designated Opportunity Zone designations, it will only affect areas eligible for designation.** If your community had previously looked in to the Opportunity Zone designation and did not meet the poverty criteria, then you should check back once the new data is posted to see if the eligibility for your area has changed. You can access information on Opportunity Zones on the web at: www.dca.ga.gov/oz.

We will be updating our files in the next couple of months. If you would like to be taken off our JTC interested parties mailing list, please send your request to Russell Morrison at the address on this letterhead. If you have any further questions about the JTC, please contact Russell Morrison at (404) 679-4825, Dawn Sturbaum at (404) 679-1585, or visit our web site at www.dca.ga.gov. Thank you for your continuing interest in making Georgia as economically strong as possible.

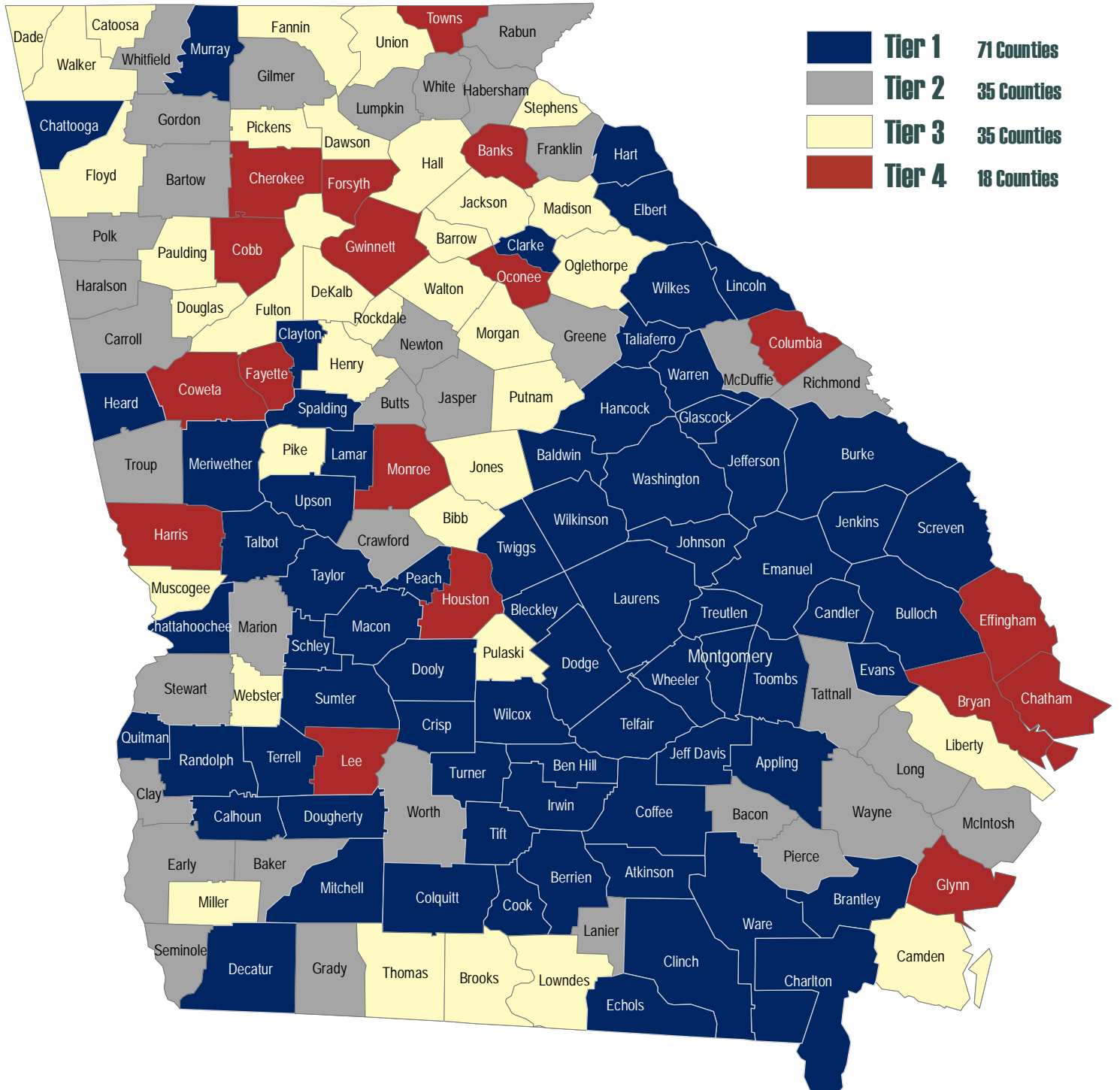
MB/ds

Enclosures: As Stated

Job Tax Credit Rankings 2012

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

2012 Job Tax Credit Tiers



2012 Less Developed Census Tracts

Pursuant to O.C.G.A. § 48-7-40.1

ALBANY MSA

Baker

Census Tract 9601
Census Tract 9602

Worth

Census Tract 9505
Census Tract 9506

ATLANTA MSA

Cobb

Census Tract 313.10
Census Tract 313.11

DeKalb

Census Tract 208.02
Census Tract 212.04
Census Tract 213.01
Census Tract 213.03
Census Tract 214.04
Census Tract 214.06
Census Tract 219.08
Census Tract 219.09
Census Tract 220.04
Census Tract 220.06
Census Tract 220.07
Census Tract 220.08
Census Tract 221
Census Tract 231.01
Census Tract 231.05
Census Tract 231.06
Census Tract 231.08
Census Tract 234.11
Census Tract 235.01
Census Tract 235.04
Census Tract 235.05
Census Tract 235.07
Census Tract 236.01
Census Tract 236.02
Census Tract 236.03
Census Tract 237
Census Tract 238.01
Census Tract 238.02
Census Tract 238.03

Fulton

Census Tract 7

Fulton (cont'd)

Census Tract 8
Census Tract 10
Census Tract 21
Census Tract 22
Census Tract 23
Census Tract 24
Census Tract 25
Census Tract 26
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 46
Census Tract 48
Census Tract 55.01
Census Tract 55.02
Census Tract 56
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 70.01
Census Tract 70.02
Census Tract 71
Census Tract 72
Census Tract 73
Census Tract 74
Census Tract 75
Census Tract 76.01
Census Tract 76.02
Census Tract 77.01
Census Tract 78.05
Census Tract 78.06
Census Tract 78.07
Census Tract 78.08

Fulton (cont'd)

Census Tract 81.01
Census Tract 81.02
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 87.01
Census Tract 87.02
Census Tract 105.07
Census Tract 105.11
Census Tract 105.13
Census Tract 106.01
Census Tract 106.03
Census Tract 106.04
Census Tract 108
Census Tract 109
Census Tract 110
Census Tract 112.01
Census Tract 112.02
Census Tract 113.04

Gwinnett

Census Tract 503.04
Census Tract 503.06
Census Tract 503.12
Census Tract 503.16
Census Tract 504.17
Census Tract 504.19
Census Tract 504.20
Census Tract 504.21
Census Tract 504.22

Pike

Census Tract 9803

AUGUSTA MSA

Richmond

Census Tract 2
Census Tract 3
Census Tract 4
Census Tract 6
Census Tract 7
Census Tract 9

2012 Less Developed Census Tracts

Pursuant to O.C.G.A. § 48-7-40.1

Richmond (cont.)

Census Tract 10
Census Tract 13
Census Tract 14
Census Tract 15
Census Tract 103
Census Tract 104
Census Tract 105.04
Census Tract 105.05
Census Tract 105.06
Census Tract 105.07
Census Tract 105.08
Census Tract 105.10
Census Tract 105.11
Census Tract 106
Census Tract 107.05
Census Tract 107.06

COLUMBUS MSA

Chattahoochee

Census Tract 201

Muscogee

Census Tract 1
Census Tract 3
Census Tract 5
Census Tract 13
Census Tract 14
Census Tract 15
Census Tract 16
Census Tract 18
Census Tract 20
Census Tract 22
Census Tract 24
Census Tract 25
Census Tract 27
Census Tract 28
Census Tract 29.02
Census Tract 30
Census Tract 31
Census Tract 32
Census Tract 33
Census Tract 34
Census Tract 106.02
Census Tract 107.03
Census Tract 108
Census Tract 110

DALTON MSA

Whitfield

Census Tract 4
Census Tract 5.02
Census Tract 10
Census Tract 11
Census Tract 12
Census Tract 13

MACON MSA

Bibb

Census Tract 103
Census Tract 104
Census Tract 105
Census Tract 106
Census Tract 107
Census Tract 111
Census Tract 112
Census Tract 113
Census Tract 114
Census Tract 115
Census Tract 117.01
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 130
Census Tract 131.01
Census Tract 131.02
Census Tract 132.01
Census Tract 132.02
Census Tract 133.02
Census Tract 135.02

Crawford

Census Tract 701

SAVANNAH MSA

Chatham

Census Tract 1
Census Tract 6.01
Census Tract 11
Census Tract 12

Chatham (cont'd)

Census Tract 13
Census Tract 15
Census Tract 18
Census Tract 19
Census Tract 20
Census Tract 21
Census Tract 22
Census Tract 23
Census Tract 24
Census Tract 26
Census Tract 27
Census Tract 28
Census Tract 32
Census Tract 33.01
Census Tract 35.01
Census Tract 36.01
Census Tract 36.02
Census Tract 37
Census Tract 38
Census Tract 44
Census Tract 45
Census Tract 101.01
Census Tract 105.02
Census Tract 106.04

VALDOSTA MSA

Lanier

Census Tract 9502

Lowndes

Census Tract 104.02
Census Tract 105
Census Tract 106.01
Census Tract 106.03
Census Tract 108
Census Tract 109
Census Tract 110
Census Tract 111
Census Tract 113.01
Census Tract 113.02

2012 Less Developed Census Tracts

Pursuant to O.C.G.A. § 48-7-40.1

NON-MSA TRACTS

Clay

Census Tract 9601

Early

Census Tract 9902

Census Tract 9904

Census Tract 9905

Gilmer

Census Tract 803

Census Tract 804

Gordon

Census Tract 9701

Greene

Census Tract 9502

Census Tract 9504

Marion

Census Tract 9802

Miller

Census Tract 9502

Pierce

Census Tract 9603

Pulaski

Census Tract 9502

Stewart

Census Tract 9501

Census Tract 9502

Tattnall

Census Tract 9901

Census Tract 9902

Troup

Census Tract 9601

Census Tract 9605.01

Census Tract 9606

Census Tract 9607

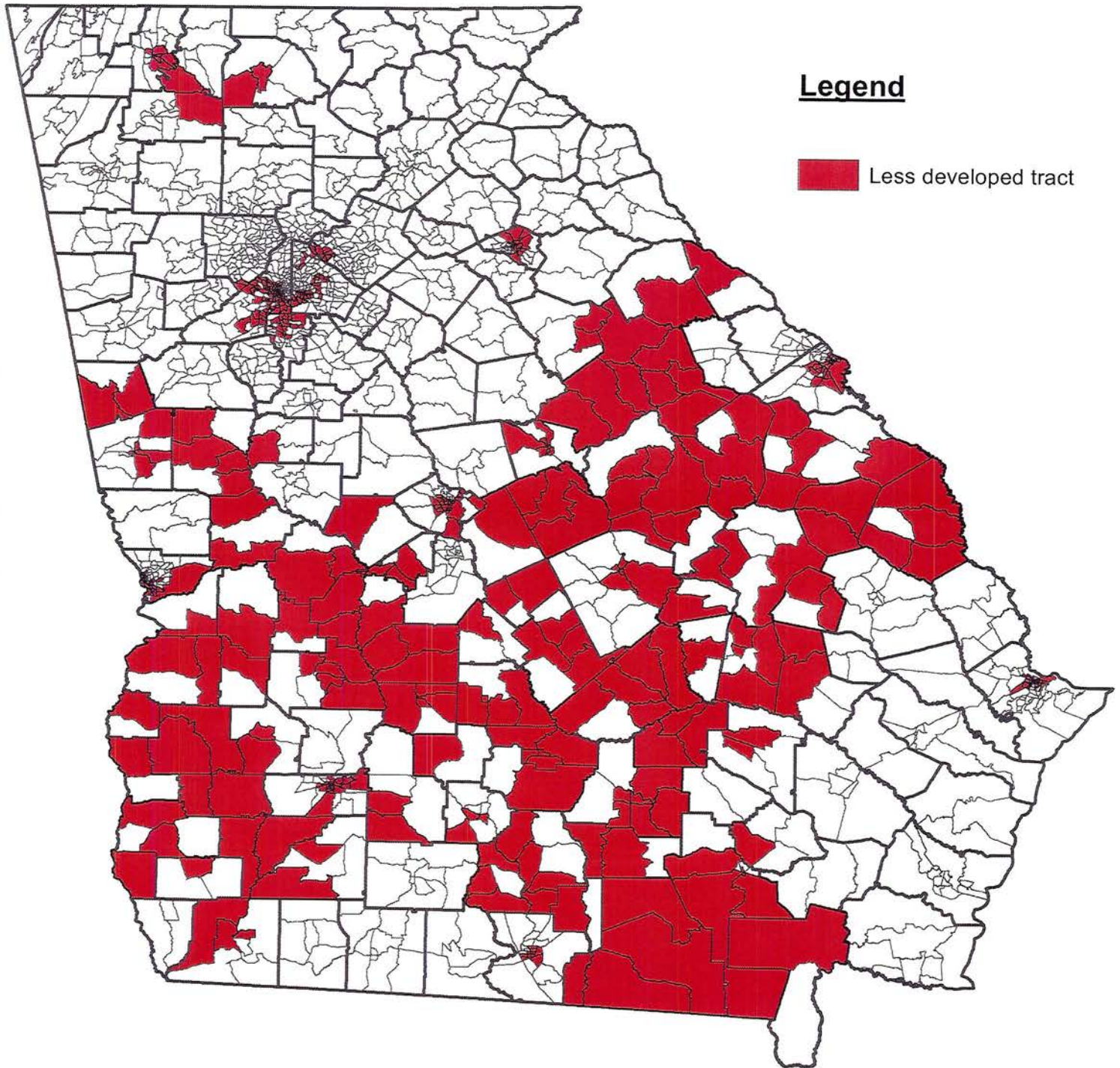
Census Tract 9608

Webster

Census Tract 9601

*Please note that all of the listed census tracts 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.

Less Developed Census Tracts



Updated December 15, 2011

Source data: Poverty, US Bureau of the Census, American Community Survey 5 year estimate, 2005 - 2009
Per Capita Income, US Bureau of the Census, American Community Survey 5 year estimate, 2005 - 2009
Unemployment, GA Department of Labor, 3 year average, 2011
Map prepared by: Georgia Department of Community Affairs, 2011

2012 - Eligible Census Tracts for Military Zone Designation
 Reranking of eligible tracts for 2012 using updated poverty criteria

<u>COUNTY</u>	<u>CENSUS TRACT</u>		<u>Notes</u>
Bibb	135.02		Newly eligible for 2012
Camden	105.00		Newly eligible for 2012
Chatham	40.02		Newly eligible for 2012
Chatham *	42.07	Designation effective January 1, 2007	
Chatham	44.00		Newly eligible for 2012
Chatham	105.02		Newly eligible for 2012
Chattahoochee *	201.00	Designation effective January 1, 2009	
Cobb *	308.00	Designation effective January 1, 2011	
Cobb	310.01		Newly eligible for 2012
Columbia	305.01		Newly eligible for 2012
Dougherty *	1.00	Designation effective January 1, 2009	
Dougherty *	101.00	Designation effective January 1, 2009	
Dougherty *	107.00	Designation effective January 1, 2009	
Evans	9703.00		
Houston *	203.00	Designation effective January 1, 2007	
Houston *	204.00	Designation effective January 1, 2007	
Houston *	207.00	Designation effective January 1, 2007	
Jefferson	9601.00		
Lanier *	9502.00	Designation effective January 1, 2009	
Liberty	101.00		Newly eligible for 2012
Liberty	102.01		
Liberty *	103.00	Designation effective January 1, 2006	
Liberty	104.00		Newly eligible for 2012
McIntosh	9901.00		Newly eligible for 2012
Marion	9801.00		Newly eligible for 2012
Marion	9802.00		Newly eligible for 2012
Muscogee *	33.00	Designation effective January 1, 2009	
Muscogee *	34.00	Designation effective January 1, 2009	
Muscogee	106.04		Newly eligible for 2012
Muscogee	107.03		Newly eligible for 2012
Muscogee	108.00		Newly eligible for 2012
Muscogee	109.00		Newly eligible for 2012
Richmond	102.04		Newly eligible for 2012
Richmond	105.04		
Richmond	107.03		
Talbot	9603.00		Newly eligible for 2012
Tattnall *	9904.00	Designation effective January 1, 2010	

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 2012 and retained eligibility for 2012 have retained their designation.

*** Census Tracts which have been designated by DCA as Military Zones (MZ) and are currently eligible to receive credit as a MZ.**

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/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 February 15th after the rankings are released in order to continue to claim the prior year ranking. (i.e. To preserve the 2011 ranking, the NOI must be filed with DCA no later than February 15, 2012.)

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 one 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 be for the one through three years following the year in which the notice is submitted. For instance, if the notice is to preserve the 2011 Tier rank or Census tract designation, then the years listed on this line would be 2012, 2013, 2014.

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 where jobs will be created.

The **first blank** in the paragraph should be filled in with the tier classification for the county listed on Line 4 of the form if credit will be claimed under the county tier program (§48-7-40). (Note: If claiming a Census Tract designation this line should be left blank.)

The **second blank** in the paragraph should be filled in with the census tract number if the credit will be claimed under the Less Developed Census Tract program (§48-7-40.1). (Note: If claiming the County Tier designation this line should be left blank.)

The **third blank** in the paragraph should be left blank or filled in with the same county listed on Line 4 of the form if credit will be claimed under the county tier program.

The **last blank** in the paragraph should be left blank or filled in with the same census tract listed in the second blank if the credit will be claimed under the Less Developed Census Tract program.

Please note that only TWO of the blanks in the paragraph portion of the form should be completed, depending upon whether the credit will be claimed under the county tier program or the less developed census tract program. 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: _____

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 Tier _____ County ***OR*** in Less Developed Census Tract _____ whether or not _____ County ***OR*** Less Developed Census Tract _____ retains its current tier / less developed census tract designation.

* Please enter only the Tier rank and county name OR the census tract number in the applicable blanks above. Form will only apply to one or the other, not both.

Date	Signature of Officer
	Legibly Print Officer's Name
Legibly Print Contact Name	Title
Contact Email Address	Contact Phone Number

Please provide appropriate contact information on the lines provided in case we need to contact you on the information provided above.

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