



Frequently Asked Questions

What is the Sales Ratio Study?

The Sales Ratio Study is the analytical tool used to produce the 100% equalized adjusted property tax digest for the primary purpose of the allocation of state funds for public school systems in conjunction with the Quality Basic Education (QBE) calculation.

What data is included in the Sales Ratio Study?

The study measures and evaluates the quality of the fair market value assessments made by the county assessors as required by January 1st each year by reviewing all real property sales within the State of Georgia as recorded with the Clerk of Superior Court within the calendar year and completing appraisals within all property classes by our staff.

The preliminary list of sales to be used in the study is provided to the Tax Assessors Office for review several weeks before the study is finalized. It is important that the sales are reviewed and comments or changes are submitted to our office by the designated deadline.

What sales will be used in the 2024 Sales Ratio Study?

2023 sales will be compared to the 2024 digest to calculate the 2024 ratio. The passing of HB581 allows us to use the same sales as the county for this year.

How important is revaluation of county values to the county Board of Education budget?

The equalized digest measures and evaluates the quality of the fair market value assessments made by the county assessors as required by January 1st. The 100% Equalized Property Tax Digest is necessary for Quality Basic Education (QBE) calculations of the local 5 mill share and equalized grants for counties with low property tax bases in accordance with *O.C.G.A. 48-5-274*. In addition, the study is used to establish the Public Utility assessment levels which can have a significant impact on the overall county budget.

When is the Sales Ratio Study sent out each year?

The Sales Ratio Study is emailed between June - August each year.



Who receives a copy of the Sales Ratio Study?

Each county governing authority, each governing authority of a municipality having an independent school system. This includes County Board of Commissioners, Boards of Education, County Tax Assessors, and County Tax Commissioners.

Who can Appeal the results of the Sales Ratio Study?

As indicated in the cover letter in the annual report, each county governing authority, each governing authority of a municipality having an independent school system, each local board of education and, as of January 1, 2025, each local board of assessors can appeal the results of the study within 30 days of receipt.

How do you file an appeal to the Sales Ratio Study?

As indicated in the cover letter in the annual report, each county governing authority, each governing authority of a municipality having an independent school system, each local board of education and, as of January 1, 2025, each local board of assessors will have a right, upon written request made within 30 days after receipt of the digest information, to refer to the question of correctness of the current equalized adjusted school property tax digest of the local school system to Department of Audits and Accounts, Sales Ratio Division, 270 Washington Street, SW, Atlanta, Georgia 30334-8400. Appeal requests should be submitted by the deadline listed in the cover letter and be submitted via trackable mail to the above address or via email to sales_ratio_study@audits.ga.gov and followed up by a phone call to confirm receipt by our division.

Is it required to file a formal appeal in order to review the results of the Sales Ratio Study with DOAA Sales Ratio Division?

Our staff is available at any time to discuss any concerns and answer any questions specific to your county equalized digest by contacting Lee Thomas at thomasle@audits.ga.gov. However, no changes can be made to the study without an appeal hearing. Often the concerns of the county authorities can be addressed without a formal appeal being filed. You may contact our office at any time to schedule an informal meeting to discuss questions or concerns.

Helpful Links

<https://www.audits2.ga.gov/resources/orgs/school-districts/?rcat=100-equalized-adjusted-property-tax-digest>