

Estimated LHOST Needed to Eliminate County & City Homestead Taxes

2025 Homestead				
County	Revenue	Total 2025 SPLOST Revenue	Deficit/Surplus	LHOST Needed
Appling	\$ 1,993,506.86	\$ 5,006,569.84	\$ 3,013,062.98	0.40%
Atkinson	\$ 650,289.00	\$ 940,270.15	\$ 289,981.15	0.69%
Augusta-Richmond	\$ 18,929,636.99	\$ 56,459,166.05	\$ 37,529,529.06	0.34%
Bacon	\$ 1,377,504.73	\$ 1,966,264.96	\$ 588,760.23	0.70%
Baker	\$ 292,761.46	\$ 267,579.66	\$ (25,181.80)	1.09%
Baldwin	\$ 6,647,294.00	\$ 10,431,812.23	\$ 3,784,518.23	0.64%
Banks	\$ 2,667,281.96	\$ 4,892,852.72	\$ 2,225,570.76	0.55%
Barrow	\$ 16,727,948.94	\$ 20,950,812.02	\$ 4,222,863.08	0.80%
Bartow	\$ 19,468,419.22	\$ 36,389,284.23	\$ 16,920,865.01	0.54%
Ben Hill	\$ 2,093,113.72	\$ 2,842,323.36	\$ 749,209.64	0.74%
Berrien	\$ 2,143,887.92	\$ 2,112,509.37	\$ (31,378.55)	1.01%
Bibb	\$ 16,358,817.33	\$ 44,299,599.29	\$ 27,940,781.96	0.37%
Bleckley	\$ 1,987,107.76	\$ 1,855,404.51	\$ (131,703.25)	1.07%
Brantley	\$ 1,895,181.14	\$ 2,029,194.59	\$ 134,013.45	0.93%
Brooks	\$ 2,651,543.44	\$ 1,529,376.64	\$ (1,122,166.80)	1.73%
Bryan	\$ 6,579,428.20	\$ 14,450,762.89	\$ 7,871,334.69	0.46%
Bulloch	\$ 15,373,985.81	\$ 19,363,376.67	\$ 3,989,390.86	0.79%
Burke	\$ 1,659,761.00	\$ 5,751,222.84	\$ 4,091,461.84	0.29%
Butts	\$ 6,654,692.50	\$ 7,241,423.96	\$ 586,731.46	0.92%
Calhoun	\$ 373,921.02	\$ 492,238.64	\$ 118,317.62	0.76%
Camden	\$ 10,541,507.20	\$ 12,872,236.38	\$ 2,330,729.18	0.82%
Candler	\$ 1,531,952.82	\$ 2,158,899.49	\$ 626,946.67	0.71%
Carroll	\$ 11,890,742.47	\$ 30,108,919.64	\$ 18,218,177.17	0.39%
Catoosa	\$ 6,641,936.60	\$ 16,679,805.58	\$ 10,037,868.98	0.40%
Charlton	\$ 1,427,679.08	\$ 1,581,174.24	\$ 153,495.16	0.90%
Chatham	\$ 63,025,046.00	\$ 122,912,362.49	\$ 59,887,316.49	0.51%
Chattahoochee	\$ 135,943.54	\$ 1,157,531.01	\$ 1,021,587.47	0.12%
Chattooga	\$ 2,302,476.69	\$ 3,421,618.61	\$ 1,119,141.92	0.67%
Cherokee	\$ 83,789,520.61	\$ 67,732,549.35	\$ (16,056,971.26)	1.24%
Clarke	\$ 24,984,130.44	\$ 37,365,380.99	\$ 12,381,250.55	0.67%
Clay^	\$ 455,510.03	\$ 284,624.85	\$ (170,885.18)	1.60%
Clayton	\$ 75,057,063.94	\$ 73,461,802.17	\$ (1,595,261.77)	1.02%
Clinch	\$ 595,486.00	\$ 981,224.01	\$ 385,738.01	0.61%
Cobb	\$ 261,191,227.22	\$ 211,163,445.54	\$ (50,027,781.68)	1.24%
Coffee	\$ 1,654,235.79	\$ 9,204,485.88	\$ 7,550,250.09	0.18%
Colquitt	\$ 6,943,526.70	\$ 8,601,270.24	\$ 1,657,743.54	0.81%
Columbia	\$ 26,920,709.72	\$ 36,907,217.07	\$ 9,986,507.35	0.73%
Columbus-Muscogee	\$ 23,110,137.41	\$ 48,901,520.90	\$ 25,791,383.49	0.47%
Cook	\$ 1,787,732.37	\$ 3,418,906.52	\$ 1,631,174.15	0.52%

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County	Revenue	Total 2025 SPLOST Revenue	Deficit/Surplus	LHOST Needed	
Coweta	\$ 41,138,182.78	\$ 39,433,749.78	\$ (1,704,433.00)	1.04%	
Crawford	\$ 2,137,592.27	\$ 921,734.53	\$ (1,215,857.74)	2.32%	
Crisp	\$ 2,348,575.33	\$ 5,729,338.20	\$ 3,380,762.87	0.41%	
Dade	\$ 1,699,191.21	\$ 3,888,220.68	\$ 2,189,029.47	0.44%	
Dawson	\$ 6,194,354.00	\$ 14,120,303.47	\$ 7,925,949.47	0.44%	
Decatur	\$ 4,970,488.76	\$ 6,263,124.26	\$ 1,292,635.50	0.79%	
DeKalb (without EHOST)	\$ 360,012,173.80	\$ 166,010,872.00	\$ (194,001,301.80)	2.17%	
Dodge	\$ 1,982,961.22	\$ 2,857,489.64	\$ 874,528.42	0.69%	
Dooly	\$ 1,732,694.34	\$ 1,555,656.84	\$ (177,037.50)	1.11%	
Dougherty	\$ 13,727,737.20	\$ 20,237,212.84	\$ 6,509,475.64	0.68%	
Douglas	\$ 32,411,099.65	\$ 42,692,997.14	\$ 10,281,897.49	0.76%	
Early	\$ 1,554,261.98	\$ 1,576,672.25	\$ 22,410.27	0.99%	
Echols	\$ 290,113.11	\$ 250,969.38	\$ (39,143.73)	1.16%	
Effingham	\$ 14,399,805.06	\$ 17,391,191.89	\$ 2,991,386.83	0.83%	
Elbert	\$ 3,240,499.62	\$ 3,191,824.72	\$ (48,674.90)	1.02%	
Emanuel	\$ 3,331,012.21	\$ 4,017,200.77	\$ 686,188.56	0.83%	
Evans	\$ 871,115.00	\$ 2,002,822.75	\$ 1,131,707.75	0.43%	
Fannin	\$ 1,301,857.55	\$ 10,625,804.16	\$ 9,323,946.61	0.12%	
Fayette	\$ 52,088,514.61	\$ 40,370,007.14	\$ (11,718,507.47)	1.29%	
Floyd	\$ 16,142,620.34	\$ 21,891,534.92	\$ 5,748,914.58	0.74%	
Forsyth	\$ 74,330,859.09	\$ 60,945,044.82	\$ (13,385,814.27)	1.22%	
Franklin	\$ 3,563,845.28	\$ 6,036,783.01	\$ 2,472,937.73	0.59%	
Fulton ^L	\$ 416,504,574.36	\$ 381,075,966.32	\$ (35,428,608.04)	1.09%	
Gilmer	\$ 5,123,353.57	\$ 8,777,915.60	\$ 3,654,562.03	0.58%	
Glascocock	\$ 359,580.38	\$ 280,800.35	\$ (78,780.03)	1.28%	
Glynn	\$ 18,604,339.23	\$ 36,655,530.36	\$ 18,051,191.13	0.51%	
Gordon	\$ 9,488,806.31	\$ 15,351,065.81	\$ 5,862,259.50	0.62%	
Grady	\$ 4,205,992.25	\$ 3,685,086.21	\$ (520,906.04)	1.14%	
Greene	\$ 5,480,753.65	\$ 8,544,136.90	\$ 3,063,383.25	0.64%	
Gwinnett	\$ 254,742,699.25	\$ 241,457,091.89	\$ (13,285,607.36)	1.06%	
Habersham	\$ 10,558,181.26	\$ 10,368,640.28	\$ (189,540.98)	1.02%	
Hall	\$ 54,590,857.65	\$ 58,047,467.78	\$ 3,456,610.13	0.94%	
Hancock [^]	\$ 1,365,298.28	\$ 774,710.94	\$ (590,587.34)	1.76%	
Haralson	\$ 5,467,381.22	\$ 5,970,132.42	\$ 502,751.20	0.92%	
Harris	\$ 8,342,049.58	\$ 4,624,954.42	\$ (3,717,095.16)	1.80%	
Hart	\$ 2,460,325.29	\$ 5,854,452.62	\$ 3,394,127.33	0.42%	
Heard	\$ 1,100,247.66	\$ 3,637,691.98	\$ 2,537,444.32	0.30%	
Henry	\$ 67,443,377.81	\$ 60,804,468.51	\$ (6,638,909.30)	1.11%	
Houston	\$ 25,026,499.92	\$ 38,801,444.84	\$ 13,774,944.92	0.64%	

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County	Revenue	Total 2025 SPLOST Revenue	Deficit/Surplus	LHOST Needed
Irwin^	\$ 1,014,960.00	\$ 902,313.91	\$ (112,646.09)	1.12%
Jackson	\$ 21,313,498.69	\$ 23,080,474.05	\$ 1,766,975.36	0.92%
Jasper	\$ 4,341,973.09	\$ 1,996,408.90	\$ (2,345,564.19)	2.17%
Jeff Davis	\$ 1,667,365.69	\$ 2,669,776.15	\$ 1,002,410.46	0.62%
Jefferson	\$ 2,194,213.55	\$ 2,645,786.84	\$ 451,573.29	0.83%
Jenkins	\$ 888,540.70	\$ 1,085,263.70	\$ 196,723.00	0.82%
Johnson	\$ 1,107,723.30	\$ 800,711.11	\$ (307,012.19)	1.38%
Jones	\$ 6,104,826.56	\$ 3,636,823.96	\$ (2,468,002.60)	1.68%
Lamar	\$ 3,860,694.56	\$ 3,033,327.19	\$ (827,367.37)	1.27%
Lanier	\$ 1,082,086.90	\$ 913,873.42	\$ (168,213.48)	1.18%
Laurens	\$ 2,941,734.04	\$ 12,820,815.22	\$ 9,879,081.18	0.23%
Liberty	\$ 10,274,244.25	\$ 13,954,951.11	\$ 3,680,706.86	0.74%
Lincoln	\$ 1,561,570.17	\$ 1,141,835.75	\$ (419,734.42)	1.37%
Long	\$ 1,571,846.00	\$ 1,357,742.86	\$ (214,103.14)	1.16%
Lowndes	\$ 16,420,795.79	\$ 33,315,726.63	\$ 16,894,930.84	0.49%
Lumpkin	\$ 6,269,527.19	\$ 6,509,800.50	\$ 240,273.31	0.96%
Macon	\$ 897,789.51	\$ 1,881,407.87	\$ 983,618.36	0.48%
Madison	\$ 6,564,068.19	\$ 3,633,094.99	\$ (2,930,973.20)	1.81%
Marion	\$ 384,007.64	\$ 781,557.14	\$ 397,549.50	0.49%
McDuffie	\$ 2,725,949.19	\$ 4,683,923.91	\$ 1,957,974.72	0.58%
McIntosh	\$ 3,088,370.04	\$ 2,144,794.64	\$ (943,575.40)	1.44%
Meriwether	\$ 3,377,744.06	\$ 3,040,713.16	\$ (337,030.90)	1.11%
Miller	\$ 1,040,487.33	\$ 878,446.43	\$ (162,040.90)	1.18%
Mitchell	\$ 3,387,601.76	\$ 3,002,212.54	\$ (385,389.22)	1.13%
Monroe	\$ 8,158,302.94	\$ 7,863,206.68	\$ (295,096.26)	1.04%
Morgan	\$ 6,908,215.29	\$ 7,500,049.76	\$ 591,834.47	0.92%
Murray	\$ 4,039,010.50	\$ 6,314,170.55	\$ 2,275,160.05	0.64%
Newton	\$ 24,751,704.84	\$ 22,930,866.69	\$ (1,820,838.15)	1.08%
Oconee	\$ 8,039,576.15	\$ 12,591,968.86	\$ 4,552,392.71	0.64%
Oglethorpe	\$ 2,377,360.85	\$ 1,371,455.75	\$ (1,005,905.10)	1.73%
Paulding	\$ 35,037,928.39	\$ 31,497,371.60	\$ (3,540,556.79)	1.11%
Peach	\$ 4,634,164.85	\$ 8,410,058.82	\$ 3,775,893.97	0.55%
Pickens	\$ 7,656,177.27	\$ 9,214,743.57	\$ 1,558,566.30	0.83%
Pierce	\$ 2,481,539.50	\$ 2,852,962.61	\$ 371,423.11	0.87%
Pike	\$ 5,355,726.56	\$ 2,605,498.00	\$ (2,750,228.56)	2.06%
Polk	\$ 6,719,443.30	\$ 8,171,245.09	\$ 1,451,801.79	0.82%
Pulaski	\$ 1,392,785.03	\$ 1,410,545.24	\$ 17,760.21	0.99%
Putnam	\$ 4,443,521.71	\$ 5,874,740.66	\$ 1,431,218.95	0.76%
Quitman	\$ 395,664.04	\$ 275,240.03	\$ (120,424.01)	1.44%

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2025 Homestead				
County	Revenue	Total 2025 SPLOST Revenue	Deficit/Surplus	LHOST Needed
Rabun	\$ 2,898,874.13	\$ 6,045,293.63	\$ 3,146,419.50	0.48%
Randolph	\$ 1,318,794.48	\$ 875,860.46	\$ (442,934.02)	1.51%
Rockdale (without HOST)	\$ 46,395,671.14	\$ 23,946,248.06	\$ (22,449,423.08)	1.94%
Schley	\$ 770,716.71	\$ 541,278.84	\$ (229,437.87)	1.42%
Screven	\$ 1,550,233.43	\$ 2,002,375.66	\$ 452,142.23	0.77%
Seminole	\$ 2,082,320.61	\$ 1,374,040.64	\$ (708,279.97)	1.52%
Spalding ^L	\$ 20,935,589.57	\$ 14,280,094.60	\$ (6,655,494.97)	1.47%
Stephens	\$ 3,649,633.40	\$ 5,722,873.66	\$ 2,073,240.26	0.64%
Stewart	\$ 257,994.90	\$ 487,729.60	\$ 229,734.70	0.53%
Sumter	\$ 2,220,274.80	\$ 5,559,547.03	\$ 3,339,272.23	0.40%
Talbot	\$ 1,145,008.41	\$ 780,257.08	\$ (364,751.33)	1.47%
Taliaferro	\$ 283,834.56	\$ 249,689.66	\$ (34,144.90)	1.14%
Tattnall	\$ 2,902,939.08	\$ 3,019,631.26	\$ 116,692.18	0.96%
Taylor ^L	\$ 589,722.34	\$ 1,436,189.09	\$ 846,466.75	0.41%
Telfair	\$ 1,616,512.85	\$ 1,395,500.48	\$ (221,012.37)	1.16%
Terrell	\$ 868,334.82	\$ 1,264,205.16	\$ 395,870.34	0.69%
Thomas	\$ 6,629,614.96	\$ 11,310,642.39	\$ 4,681,027.43	0.59%
Tift	\$ 4,912,336.58	\$ 12,504,355.79	\$ 7,592,019.21	0.39%
Toombs	\$ 1,973,769.27	\$ 7,609,756.49	\$ 5,635,987.22	0.26%
Towns	\$ 1,470,478.00	\$ 3,343,656.78	\$ 1,873,178.78	0.44%
Treutlen	\$ 565,494.02	\$ 851,599.50	\$ 286,105.48	0.66%
Troup	\$ 9,190,391.34	\$ 19,366,200.17	\$ 10,175,808.83	0.47%
Turner	\$ 880,704.36	\$ 1,468,861.64	\$ 588,157.28	0.60%
Twiggs	\$ 911,749.76	\$ 811,596.13	\$ (100,153.63)	1.12%
Union	\$ 4,456,280.82	\$ 8,213,163.36	\$ 3,756,882.54	0.54%
Upson	\$ 3,311,620.21	\$ 5,130,785.20	\$ 1,819,164.99	0.65%
Walker	\$ 5,073,413.86	\$ 9,139,577.46	\$ 4,066,163.60	0.56%
Walton	\$ 34,769,340.98	\$ 21,355,922.80	\$ (13,413,418.18)	1.63%
Ware	\$ 2,940,559.52	\$ 9,219,719.38	\$ 6,279,159.86	0.32%
Warren	\$ 463,522.08	\$ 790,472.53	\$ 326,950.45	0.59%
Washington	\$ 2,312,372.46	\$ 4,666,089.71	\$ 2,353,717.25	0.50%
Wayne	\$ 5,048,236.94	\$ 5,855,379.76	\$ 807,142.82	0.86%
Webster	\$ 170,225.14	\$ 227,415.84	\$ 57,190.70	0.75%
Wheeler ^L	\$ 526,362.00	\$ 519,666.72	\$ (6,695.28)	1.01%
White	\$ 4,820,125.75	\$ 8,030,590.65	\$ 3,210,464.90	0.60%
Whitfield	\$ 18,194,642.91	\$ 25,275,387.64	\$ 7,080,744.73	0.72%
Wilcox	\$ 1,137,875.77	\$ 710,859.64	\$ (427,016.13)	1.60%
Wilkes	\$ 928,235.42	\$ 2,035,351.92	\$ 1,107,116.50	0.46%

Estimated LHOST Needed to Eliminate County & City Homestead Taxes

County	2025 Homestead		Total 2025 SPLOST Revenue	Deficit/Surplus	LHOST Needed
	Revenue				
Wilkinson	\$ 1,143,564.87	\$	1,404,935.07	\$ 261,370.20	0.81%
Worth	\$ 2,468,859.88	\$	2,388,000.73	\$ (80,859.15)	1.03%

^ Did not collect full year of SPLOST in 2024; 2023 total revenue used.

l Did not collect full year of SPLOST in 2024 or 2023; 2024 LOST total revenue used (county + cities).

2024 property tax data was used for the following counties: Atkinson, Burke, Clinch, Evans, Long, Gwinnett, Irwin, Towns, and Wheeler.

Total Property Tax includes all county and city real property tax (excluding personal, timber, motor vehicle, mobile homes, heavy equipment, etc.) and does not include any school property tax. Totals assume 100% collection rate for 2025, unless otherwise noted.

Counties not included in this data set (Lee, Montgomery) are due to errors that have been found or issues with their digest that have not been reconciled.

All counties with a LOST have the LOST rollback included in their homestead data. As of January 1, 2026, 147 counties have a LOST.

DeKalb County's homestead data includes the HOST credit data from 2024. The 2025 HOST credit data included a reserve that was not typical and therefore should not be used for estimating future applications.

There are several issues with the city data provided. City data may be incorrect, incomplete, or missing entirely due to lack of information or inability to verify data for cities with taxes not collected by the tax commissioner.

Chatham County data is limited and does not include any cities. Fulton County data does not include any cities for which the tax commissioner does not collect taxes.

All data was pulled in December 2025 and will not reflect any adjustments due to processed appeals.

Sources:

Sales tax distribution data retrieved from Georgia Tax Center (GTC), Georgia Department of Revenue. <https://gtc.dor.ga.gov>

Property tax revenue data provided by WinGAP and Tyler Technologies, Inc. This data was retrieved in December 2025 and may not match current digests, as process appeals are not included.