

# Estimated LHOST Needed to Eliminate County & City Homestead Taxes



County	City & County 2025 Homestead Property Tax Revenue	Total 2025 SPLOST Revenue	Revenue Remaining / (Additional Amount Needed) <sup>†</sup>	Percent of 1¢ LHOST Needed <sup>‡</sup>
Appling	\$1,993,507	\$6,638,078	\$4,644,571	0.30%
Atkinson	\$650,289	\$1,025,210	\$374,921	0.63%
Augusta-Richmond	\$18,929,637	\$59,890,201	\$40,960,564	0.32%
Bacon	\$1,377,505	\$2,126,133	\$748,629	0.65%
Baker	\$292,761	\$298,139	\$5,378	0.98%
Baldwin	\$6,647,294	\$10,491,788	\$3,844,494	0.63%
Banks	\$2,667,282	\$4,813,294	\$2,146,012	0.55%
Barrow	\$16,727,949	\$21,148,997	\$4,421,048	0.79%
Bartow	\$19,468,419	\$37,629,494	\$18,161,074	0.52%
Ben Hill	\$2,093,114	\$2,939,261	\$846,147	0.71%
Berrien	\$2,143,888	\$2,250,397	\$106,510	0.95%
Bibb	\$16,358,817	\$44,575,435	\$28,216,617	0.37%
Bleckley	\$1,987,108	\$1,959,308	(\$27,799)	1.01%
Brantley	\$1,895,181	\$2,173,097	\$277,915	0.87%
Brooks	\$2,651,543	\$1,613,161	(\$1,038,383)	1.64%
Bryan	\$6,579,428	\$14,031,841	\$7,452,413	0.47%
Bulloch	\$15,373,986	\$20,284,603	\$4,910,617	0.76%
Burke	\$1,659,761	\$5,677,631	\$4,017,870	0.29%
Butts	\$6,654,692	\$8,192,038	\$1,537,345	0.81%
Calhoun	\$373,921	\$510,342	\$136,421	0.73%
Camden	\$10,541,507	\$13,998,506	\$3,456,999	0.75%
Candler	\$1,531,953	\$2,368,278	\$836,326	0.65%
Carroll	\$11,890,742	\$31,860,332	\$19,969,590	0.37%
Catoosa	\$6,641,937	\$17,031,819	\$10,389,882	0.39%
Charlton	\$1,427,679	\$1,735,251	\$307,572	0.82%
Chatham	\$63,025,046	\$123,446,336	\$60,421,290	0.51%
Chattahoochee	\$135,944	\$1,262,303	\$1,126,359	0.11%
Chattooga	\$2,302,477	\$3,639,505	\$1,337,029	0.63%
Cherokee	\$83,789,521	\$70,218,763	(\$13,570,758)	1.19%
Clarke	\$24,984,130	\$38,112,368	\$13,128,237	0.66%
Clay <sup>L</sup>	\$455,510	\$351,077	(\$104,434)	1.30%
Clayton	\$75,057,064	\$76,790,383	\$1,733,319	0.98%
Clinch <sup>^</sup>	\$595,486	\$981,224	\$385,738	0.61%
Cobb	\$261,191,227	\$218,768,068	(\$42,423,159)	1.19%
Coffee	\$1,654,236	\$10,140,304	\$8,486,069	0.16%
Colquitt	\$6,943,527	\$8,944,524	\$2,000,997	0.78%

County	City & County 2025 Homestead Property Tax Revenue	Total 2025 SPLOST Revenue	Revenue Remaining / (Additional Amount Needed) <sup>†</sup>	Percent of 1¢ LHOST Needed <sup>‡</sup>
Columbia	\$26,920,710	\$38,398,852	\$11,478,142	0.70%
Columbus-Muscogee	\$23,110,137	\$50,081,947	\$26,971,810	0.46%
Cook	\$1,787,732	\$3,789,407	\$2,001,675	0.47%
Coweta	\$41,138,183	\$41,136,376	(\$1,807)	1.00%
Crawford	\$2,137,592	\$1,023,996	(\$1,113,596)	2.09%
Crisp	\$2,348,575	\$6,121,779	\$3,773,204	0.38%
Dade	\$1,699,191	\$3,844,789	\$2,145,598	0.44%
Dawson	\$6,194,354	\$14,294,021	\$8,099,667	0.43%
Decatur	\$4,970,489	\$6,619,532	\$1,649,044	0.75%
DeKalb (without EHOST)	\$360,012,174	\$132,177,994	(\$227,834,180)	2.72%
Dodge	\$1,982,961	\$3,036,332	\$1,053,370	0.65%
Dooly	\$1,732,694	\$1,553,875	(\$178,820)	1.12%
Dougherty	\$13,727,737	\$20,269,364	\$6,541,626	0.68%
Douglas	\$32,411,100	\$43,932,572	\$11,521,472	0.74%
Early	\$1,554,262	\$1,335,694	(\$218,568)	1.16%
Echols	\$290,113	\$258,892	(\$31,221)	1.12%
Effingham	\$14,399,805	\$16,939,136	\$2,539,331	0.85%
Elbert	\$3,240,500	\$3,379,105	\$138,605	0.96%
Emanuel	\$3,331,012	\$4,379,315	\$1,048,303	0.76%
Evans	\$871,115	\$2,048,607	\$1,177,492	0.43%
Fannin	\$1,301,858	\$10,932,094	\$9,630,237	0.12%
Fayette	\$52,088,515	\$40,553,613	(\$11,534,902)	1.28%
Floyd	\$16,142,620	\$22,296,761	\$6,154,141	0.72%
Forsyth	\$74,330,859	\$64,403,330	(\$9,927,529)	1.15%
Franklin	\$3,563,845	\$6,310,270	\$2,746,425	0.56%
Fulton <sup>L</sup>	\$416,504,574	\$395,491,740	(\$21,012,834)	1.05%
Gilmer	\$5,123,354	\$9,209,309	\$4,085,956	0.56%
GlascocK	\$359,580	\$306,958	(\$52,622)	1.17%
Glynn	\$18,604,339	\$37,976,062	\$19,371,723	0.49%
Gordon	\$9,488,806	\$15,564,679	\$6,075,873	0.61%
Grady	\$4,205,992	\$3,807,394	(\$398,598)	1.10%
Greene	\$5,480,754	\$8,771,491	\$3,290,737	0.62%
Gwinnett	\$254,742,699	\$246,581,090	(\$8,161,609)	1.03%
Habersham	\$10,558,181	\$10,566,572	\$8,390	1.00%
Hall	\$54,590,858	\$58,618,201	\$4,027,344	0.93%
Hancock	\$1,365,298	\$796,154	(\$569,144)	1.71%

# Estimated LHOST Needed to Eliminate County & City Homestead Taxes



County	City & County 2025 Homestead Property Tax Revenue	Total 2025 SPLOST Revenue	Revenue Remaining / (Additional Amount Needed) <sup>†</sup>	Percent of 1¢ LHOST Needed <sup>‡</sup>
Haralson	\$5,467,381	\$6,390,358	\$922,977	0.86%
Harris	\$8,342,050	\$4,596,618	(\$3,745,432)	1.81%
Hart	\$2,460,325	\$5,940,234	\$3,479,909	0.41%
Heard	\$1,100,248	\$5,030,590	\$3,930,342	0.22%
Henry	\$67,443,378	\$60,839,675	(\$6,603,703)	1.11%
Houston	\$25,026,500	\$39,792,411	\$14,765,911	0.63%
Irwin <sup>L</sup>	\$1,014,960	\$1,031,248	\$16,288	0.98%
Jackson	\$21,313,499	\$23,268,248	\$1,954,750	0.92%
Jasper	\$4,341,973	\$2,237,864	(\$2,104,109)	1.94%
Jeff Davis	\$1,667,366	\$2,927,196	\$1,259,831	0.57%
Jefferson	\$2,194,214	\$2,664,158	\$469,944	0.82%
Jenkins	\$888,541	\$1,166,556	\$278,016	0.76%
Johnson	\$1,107,723	\$849,700	(\$258,023)	1.30%
Jones	\$6,104,827	\$3,794,125	(\$2,310,701)	1.61%
Lamar	\$3,860,695	\$3,185,671	(\$675,024)	1.21%
Lanier	\$1,082,087	\$976,927	(\$105,160)	1.11%
Laurens	\$2,941,734	\$13,527,054	\$10,585,320	0.22%
Liberty	\$10,274,244	\$14,151,894	\$3,877,649	0.73%
Lincoln	\$1,561,570	\$1,279,039	(\$282,531)	1.22%
Long	\$1,571,846	\$1,492,371	(\$79,475)	1.05%
Lowndes	\$16,420,796	\$35,596,376	\$19,175,580	0.46%
Lumpkin	\$6,269,527	\$7,132,963	\$863,436	0.88%
Macon	\$897,790	\$1,675,957	\$778,167	0.54%
Madison	\$6,564,068	\$3,934,817	(\$2,629,251)	1.67%
Marion	\$384,008	\$773,329	\$389,321	0.50%
McDuffie	\$2,725,949	\$4,989,322	\$2,263,373	0.55%
McIntosh	\$3,088,370	\$2,371,180	(\$717,190)	1.30%
Meriwether	\$3,377,744	\$3,015,960	(\$361,784)	1.12%
Miller	\$1,040,487	\$958,742	(\$81,745)	1.09%
Mitchell	\$3,387,602	\$3,028,090	(\$359,512)	1.12%
Monroe	\$8,158,303	\$8,484,513	\$326,210	0.96%
Morgan	\$6,908,215	\$7,470,717	\$562,501	0.92%
Murray	\$4,039,010	\$7,133,680	\$3,094,670	0.57%
Newton	\$24,751,705	\$23,514,060	(\$1,237,645)	1.05%
Oconee	\$8,039,576	\$13,329,670	\$5,290,094	0.60%
Oglethorpe	\$2,377,361	\$1,371,332	(\$1,006,029)	1.73%

# Estimated LHOST Needed to Eliminate County & City Homestead Taxes



County	City & County 2025 Homestead Property Tax Revenue	Total 2025 SPLOST Revenue	Revenue Remaining / (Additional Amount Needed) <sup>†</sup>	Percent of 1¢ LHOST Needed <sup>‡</sup>
Paulding	\$35,037,928	\$32,711,242	(\$2,326,686)	1.07%
Peach	\$4,634,165	\$8,556,912	\$3,922,747	0.54%
Pickens	\$7,656,177	\$9,356,333	\$1,700,156	0.82%
Pierce	\$2,481,540	\$3,166,835	\$685,296	0.78%
Pike	\$5,355,727	\$2,803,320	(\$2,552,406)	1.91%
Polk	\$6,719,443	\$8,649,748	\$1,930,304	0.78%
Pulaski	\$1,392,785	\$1,482,968	\$90,183	0.94%
Putnam	\$4,443,522	\$5,171,182	\$727,660	0.86%
Quitman	\$395,664	\$314,801	(\$80,863)	1.26%
Rabun	\$2,898,874	\$6,384,216	\$3,485,342	0.45%
Randolph	\$1,318,794	\$885,887	(\$432,907)	1.49%
Rockdale (without HOST)	\$46,395,671	\$24,738,154	(\$21,657,517)	1.88%
Schley	\$770,717	\$549,186	(\$221,531)	1.40%
Screven	\$1,550,233	\$2,211,070	\$660,837	0.70%
Seminole	\$2,082,321	\$1,508,881	(\$573,440)	1.38%
Spalding <sup>‡</sup>	\$20,935,590	\$15,073,476	(\$5,862,113)	1.39%
Stephens <sup>^</sup>	\$3,649,633	\$5,722,874	\$2,073,240	0.64%
Stewart	\$257,995	\$393,472	\$135,477	0.66%
Sumter	\$2,220,275	\$5,629,712	\$3,409,438	0.39%
Talbot	\$1,145,008	\$971,498	(\$173,510)	1.18%
Taliaferro	\$283,835	\$234,760	(\$49,075)	1.21%
Tattnall	\$2,902,939	\$3,373,852	\$470,913	0.86%
Taylor	\$589,722	\$1,514,587	\$924,864	0.39%
Telfair <sup>^</sup>	\$1,616,513	\$1,395,500	(\$221,012)	1.16%
Terrell	\$868,335	\$1,315,003	\$446,668	0.66%
Thomas	\$6,629,615	\$11,366,942	\$4,737,327	0.58%
Tift	\$4,912,337	\$12,935,649	\$8,023,313	0.38%
Toombs	\$1,973,769	\$7,865,393	\$5,891,624	0.25%
Towns	\$1,470,478	\$3,408,637	\$1,938,159	0.43%
Treutlen	\$565,494	\$1,045,276	\$479,782	0.54%
Troup	\$9,190,391	\$19,448,097	\$10,257,705	0.47%
Turner	\$880,704	\$1,275,285	\$394,580	0.69%
Twiggs	\$911,750	\$1,467,474	\$555,725	0.62%
Union	\$4,456,281	\$8,197,407	\$3,741,126	0.54%
Upson	\$3,311,620	\$5,166,496	\$1,854,875	0.64%
Walker	\$5,073,414	\$9,833,745	\$4,760,332	0.52%

County	City & County 2025 Homestead Property Tax Revenue	Total 2025 SPLOST Revenue	Revenue Remaining / (Additional Amount Needed) <sup>†</sup>	Percent of 1¢ LHOST Needed <sup>‡</sup>
Walton	\$34,769,341	\$21,704,928	(\$13,064,413)	1.60%
Ware	\$2,940,560	\$9,903,622	\$6,963,063	0.30%
Warren	\$463,522	\$905,785	\$442,263	0.51%
Washington	\$2,312,372	\$5,520,344	\$3,207,971	0.42%
Wayne	\$5,048,237	\$6,102,206	\$1,053,969	0.83%
Webster	\$170,225	\$239,555	\$69,330	0.71%
Wheeler	\$526,362	\$513,594	(\$12,768)	1.02%
White	\$4,820,126	\$8,498,607	\$3,678,481	0.57%
Whitfield	\$18,194,643	\$25,731,498	\$7,536,855	0.71%
Wilcox	\$1,137,876	\$898,012	(\$239,864)	1.27%
Wilkes	\$928,235	\$2,147,005	\$1,218,770	0.43%
Wilkinson	\$1,143,565	\$1,496,219	\$352,654	0.76%
Worth	\$2,468,860	\$2,521,846	\$52,987	0.98%

**Notes**

† Remaining revenue could be applied toward an additional millage rate reduction. Negative values, shown in parentheses, indicate revenue that would be required beyond existing SPLOST.

‡ Percent of a 1¢ (1%) LHOST that would be required to replace 100% of city and county homestead property tax revenue, after applying existing SPLOST revenue.

^ Did not collect full year of SPLOST in 2025; 2024 SPLOST total revenue used.

L Did not collect full year of SPLOST in 2025 or 2024; 2025 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.

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.

Homestead revenue 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 processed appeals are not included.