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Georgia School District

To determine the 5-year soft landing for Act 127, a comparison was completed related to each districts statewide share of pupils.

For both versions, FY25 long-term weighted average daily membership was used. First, FY25 data had the pre-act 127 weights applied for grades, economic disadvantage, and English language learners. The equalization ratio was not applied. No hold harmless for phantom pupils is included. Second, in FY25, the Act 127 weights were applied for grades, economic disadvantage, English language learners, sparsity, and small schools.

A district experiencing a decrease in percent of pupils compared to the statewide total from FY25 pre Act 127 weights to FY25 with Act 127 weights will receive a discount on their tax rate for 5 years, FY25 - FY29.

for example: A 12 percent decrease equates to a \$0.12 initial tax rate discount.

Districts must have lost at least .49%, so that rounding in year 1 pushed the total up to a single cent discount. Districts with a decrease between 0 and .49 are not eligible for the tax rate discount.

The tax rate discount will taper down to zero in FY30, reducing by 20% of the original FY25 amount each year of the 5-year transition.

FY25 pre Act 127 Share of Georgia School District to statewide pupils	FY25 Act 127 Share of Georgia School District to statewide pupils	Percent change in statewide share
1.009%	0.882%	-12.63%

District is eligible for tax rate discount for FY25 - FY29. District decrease in proportional share of statewide pupils under Act 127. See table below for 5-year schedule of discounts.

FY25 Discount	FY26 Discount	FY27 Discount	FY28 Discount	FY29 Discount
0.13	0.10	0.08	0.05	0.03

Unorganized towns and gores are not eligible for tax rate discounts, 16 V.S.A. § 4031 sets their equalized homestead tax rate at one.