

ENTERPRISE ZONE MUNICIPAL TAX ABATEMENT PROGRAM



The Enterprise Zone Municipal Tax Abatement Program was established by the City of Douglas, in accordance with the State of Georgia Enterprise Zone Employment Act of 1997, to incentivize revitalization of geographic areas experiencing high levels of disinvestment, underdevelopment and economic decline. The program offers abatement of municipal ad valorem (property) taxes for a ten-year period on business, commercial, and residential properties located within the designated geographic area, when property owners successfully achieve and maintain one of the following criteria. (See back for Douglas Enterprise Zone Areas or <https://www.cityofdouglasga.gov/304/Enterprise-Zones>)

- ◆ **Job Creation** – A business or service enterprise within an EZ must create and maintain a minimum of five (5) new full-time equivalent jobs at the time of application to receive tax abatement. The five jobs must be new positions above and beyond the existing/prior positions employed by the business, thereby reflecting the creation of five “additional jobs.” The five new jobs must not have a pre-determined end date, include a regular work week of 30+ hours or more, and have the same benefits provided to similar employees. The five jobs must be maintained throughout the ten-year period of abatement in order to maintain tax exemption. Additionally, qualifying business or service enterprises must make improvements to the property.
- ◆ **Land Improvement (Construction/Rehabilitation)** – A business, service enterprise, or other party carrying out new residential construction, residential rehabilitation, or other rehabilitation of an existing structure within an EZ such that the value of the improvement (s) exceeds the value of the land by a ratio of five to one by the Coffee County Tax Assessors valuation.
- ◆ **EZ-Approved Residential Property - Home Ownership Purchase** – To encourage home ownership in EZ areas, initial home buyers purchasing EZ-approved residential properties for primary residency, and where the property developer has met the five to one increase in value of the property, shall be eligible to obtain tax abatement for this same property. A Notification of Sale of EZ Approved Residential Property/Home Owners Application form with new home owner information and necessary proof of sale documentation is required.

IMPORTANT NOTICE: Once property tax abatement is granted, the incentive remains in effect for the full ten-years, regardless of the expiration of the Enterprise Zone area designation. However, failure of EZ applicants to accomplish the applicable criterion stated above can result in revocation of the tax abatement and recapture of any and all abated taxes or other incentives granted. EZ applicants must show verifiable proof to document compliance with EZ program requirements. Applicants approved for EZ Job Creation incentives must provide proof annually of the maintenance of these jobs to the City of Douglas’ Office of Community Development no later than 30 days following the close of each calendar year in which taxes were abated.

TO BE CONSIDERED FOR TAX ABATEMENT INCENTIVES IN THE UPCOMING CALENDAR YEAR, THE APPLICATION MUST BE COMPLETED AND RECEIVED BY THE OFFICE OF COMMUNITY DEVELOPMENT LOCATED AT CITY HALL, 302 S. MADISON AVE. NO LATER THAN FRIDAY, SEPTEMBER 25, 2026, 5 PM.

Applications will be accepted from January 1-September 25, 2026, 5pm. for Enterprise Zone designation commencing in the following year (2027) Applications received after this date may be submitted, but will not be considered for the upcoming year.

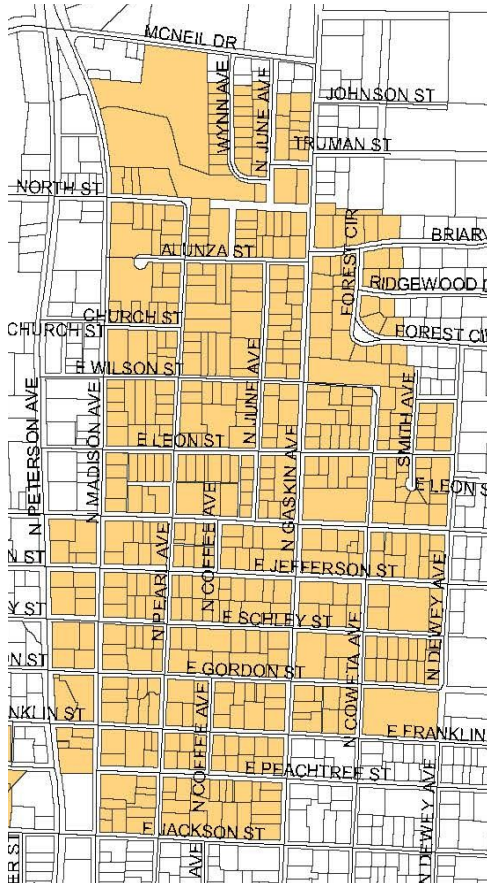
For more information, please call the Office of Community Development at (912) 383-0277 or email ghenderson@cityofdouglasga.gov.

DOUGLAS ENTERPRISE ZONE AREAS



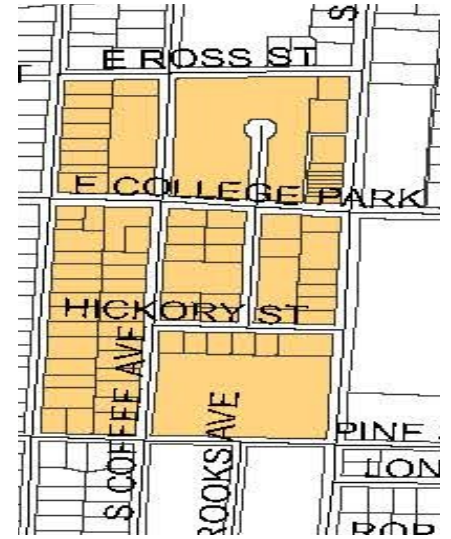
**Properties north of W. Irwin St.,
south of W. Franklin, between N.
Daughtry Ave. and N. Elk St.**

Established October 2021



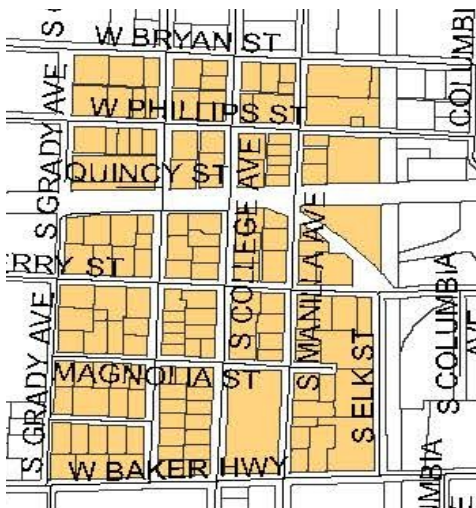
**Properties north of E.
Jackson St., south of McNeal
Dr., between N. Madison
Ave., and N. Dewey Ave.**

Established October 2021



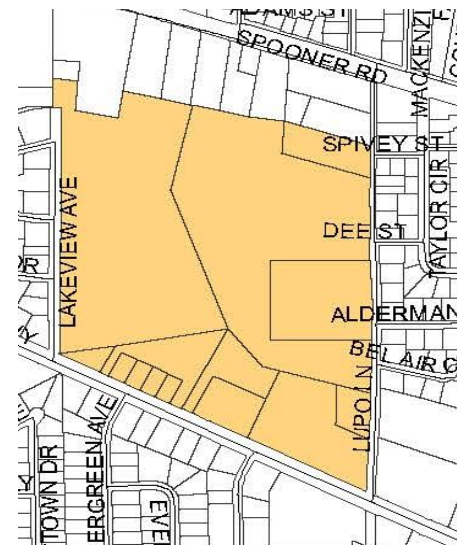
**Properties north of Pine St., south
of E. Ross St., between S. Pearl
Ave. and S Gaskin Ave.**

Established October 2021



**Properties north of W. Baker
Hwy., south of W. Bryan St.,
between S. Grady Ave., and S. Elk
St.**

Established October 2021



**Properties north of E Baker Hwy,
south of Spooner Rd.,
between Lakeview Ave. and
Lupo Ln.**

Established October 2021