

# ATHENS-CLARKE COUNTY, GEORGIA

## INTER-DEPARTMENTAL MEMORANDUM

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**DATE:** March 8, 2018

**TO:** Blaine H. Williams, ACC Manager  
Robert Hiss, ACC Assistant Manager  
Jestin Johnson, ACC Assistant Manager

**FROM:** Matt Justus, Budget Analyst

**SUBJECT:** 2017 Comparison of Tax Mill Levies, Exemptions, and Taxes

This report compares Athens-Clarke County property taxes to those of nearby cities and counties and to similar sized communities throughout the state. Comparisons are made based on an owner-occupied home valued at \$175,000, which is the approximate average value of a home in Athens-Clarke County.

Table A (local cities/counties) and Table B (non-local cities/counties) report the 2017 millage rates for school, city, and county taxes for cities in local counties and in Georgia counties of comparable size. Standard exemptions and the resulting tax calculation on a \$175,000 home are also provided. Other exemptions, such as for senior citizens, vary by county and are not considered in the calculations.

In Table A (local cities/counties), Athens-Clarke County has the second lowest combined millage rate (33.95) and is the second lowest in actual taxes for the six local area counties and cities. This is a result of the Athens-Clarke County \$10,000 local homestead exemption. All other local counties have the state minimum \$2,000 homestead exemption. A home valued at \$175,000 in Athens-Clarke County paid property taxes of \$2,037 in 2017, \$277 less than the average tax bill (\$2,314) of the six local counties and cities.

In Table B (non-local cities/counties), Athens-Clarke County has the lowest millage rate (33.95) and is the lowest in actual taxes in the seven city and county comparison. Homestead exemptions range from a low of \$2,000 (Hall) to a high of \$13,500 (Columbus-Muscogee). The \$2,037 property tax bill in Athens-Clarke County is \$436 below the average of \$2,473 for the seven comparison cities.

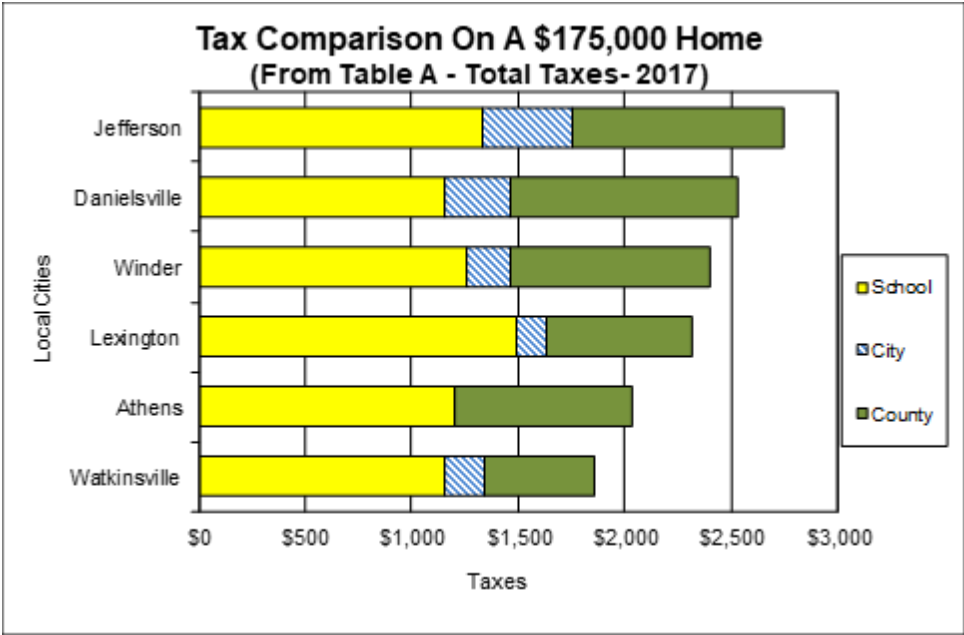
Please contact me at 613-3208 if we can provide additional information related to this review.

cc Toni Meadow, Tax Commissioner  
David Boyd, Finance Director  
Chris Caldwell, Assistant Finance Director  
Tim Taylor, Budget Administrator  
Jeff Montgomery, Public Information Officer

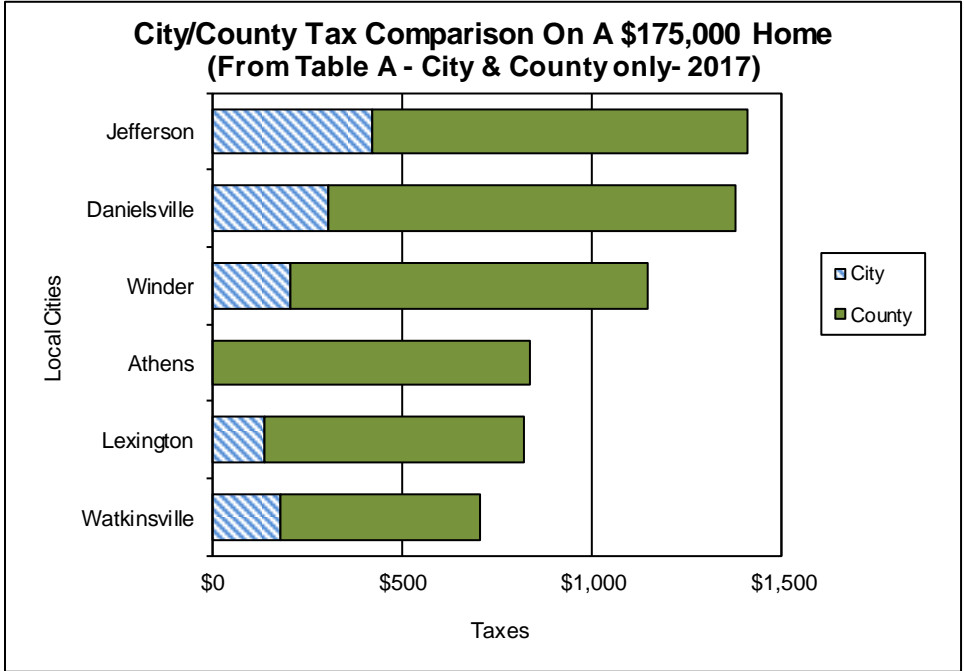
**TABLE A**  
**LOCAL CITIES & COUNTIES (2017)**

	<u>Athens- Clarke</u>	<u>Danielsville Madison</u>	<u>Jefferson Jackson</u>	<u>Lexington Oglethorpe</u>	<u>Winder Barrow</u>	<u>Watkinsville Oconee</u>
<b>MILLAGE RATES BY COUNTY:</b>						
State	0.000	0.000	0.000	0.000	0.000	0.000
School & Bond	20.000	16.990	19.454	21.878	18.500	17.000
School Bond	0.000	0.000	3.845	2.982	0.000	0.000
City	0.000	4.500	6.185	2.000	3.000	2.677
City Bond	0.000	0.000	0.000	0.000	0.000	0.000
County & Bond	13.950	15.744	14.563	10.092	13.819	7.656
County Bond	0.000	0.000	0.000	0.000	0.000	0.000
Total	33.950	37.234	40.202	33.970	35.319	27.333
<b>ASSESSED VALUE CALCULATION:</b>						
Market Value	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Assessed (40%)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
<b>STANDARD HOMESTEAD EXEMPTIONS: (a)</b>						
School	\$10,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
City	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
County	\$10,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
<b>TAX CALCULATION ON A \$175,000 HOME:</b>						
School	1,200.00	1,155.32	1,330.56	1,493.67	1,258.00	1,156.00
City	0.00	306.00	420.58	136.00	204.00	182.04
County	837.00	1,070.59	990.28	686.26	939.69	520.61
Total	\$2,037.00	\$2,531.91	\$2,741.42	\$2,315.93	\$2,401.69	\$1,858.65
Average	\$2,314.43					

(a) Standard Exemption and Millage Rates - Excludes Senior Citizen adjustments which vary with age and income. Standard exemptions do not apply to the portion of the millage rate (County, School, and City) levied to retire bonded indebtedness, unless specifically stated.



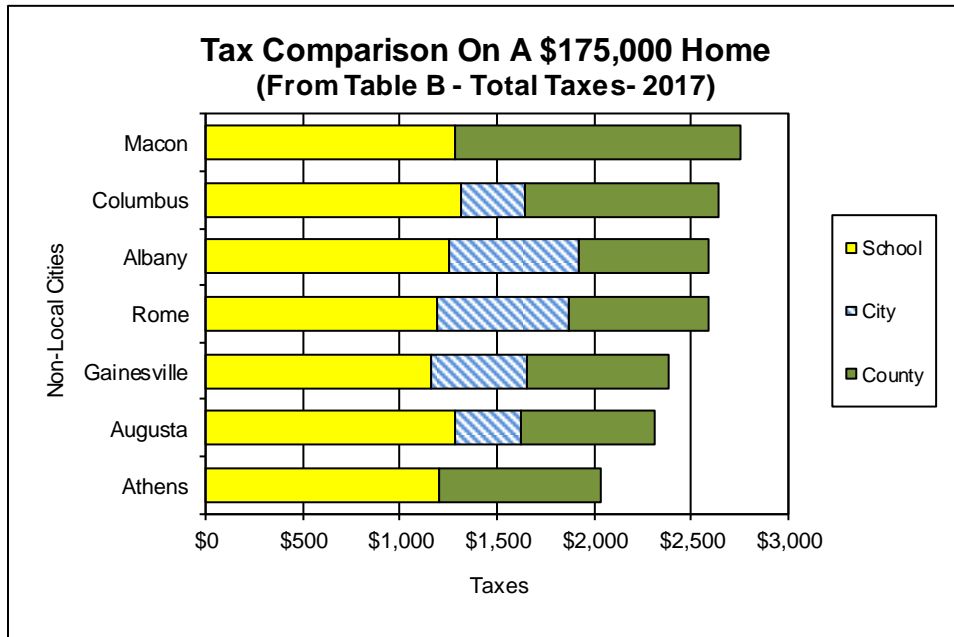
The graph above compares the combined taxes for the local cities and counties from Table A. Athens-Clarke County ranks second lowest in combined taxes for a \$175,000 home for 2017. The graph below considers only city and county taxes. When only these taxes are considered, Athens-Clarke County is still below average for local governments nearby.



**TABLE B**  
**NON LOCAL COUNTIES OF COMPARABLE SIZE (2017)**

	<u>Athens- Clarke</u>	<u>Macon Bibb</u>	<u>Columbus Muscogee</u>	<u>Albany Dougherty</u>	<u>Augusta Richmond</u>	<u>Rome Floyd</u>	<u>Gainesville Hall</u>
<b>MILLAGE RATES BY COUNTY:</b>							
School & Bond	20.000	19.814	23.321	18.433	19.736	17.450	17.130 (b)
City	0.000	0.000	5.740	9.804	5.225 (a)	10.086	7.160 (b)
County & Bond	<u>13.950</u>	<u>22.652</u>	<u>17.780</u>	<u>9.804</u>	<u>10.566</u>	<u>10.987</u>	<u>10.780</u>
Total	33.950	42.466	46.841	38.041	35.527	38.523	35.070
<b>ASSESSED VALUE CALCULATION:</b>							
Market Value	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Assessed (40%)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
<b>STANDARD HOMESTEAD EXEMPTIONS: (c)</b>							
School	\$10,000	\$5,000	\$13,500	\$2,000	\$5,000	\$2,000	\$2,000
City	\$0	\$5,000	\$13,500	\$2,000	\$5,000	\$2,000	\$2,000
County	\$10,000	\$5,000	\$13,500	\$2,000	\$5,000	\$5,000	\$2,000
<b>TAX CALCULATION ON A \$175,000 HOME:</b>							
School	1,200.00	1,287.91	1,317.64	1,253.44	1,282.84	1,186.60	1,164.84
City	0.00	0.00	324.31	666.67	339.63	685.85	486.88
County	<u>837.00</u>	<u>1,472.38</u>	<u>1,004.57</u>	<u>666.67</u>	<u>686.79</u>	<u>714.16</u>	<u>733.04</u>
Total	\$2,037.00	\$2,760.29	\$2,646.52	\$2,586.78	\$2,309.26	\$2,586.61	\$2,384.76
Average	\$2,473.03						

- (a) Although Augusta-Richmond is a unified government, they do maintain an Urban Service District which occupies the original city jurisdiction and assess an additional tax for services in the district.
- (b) The City of Gainesville taxes on 100% valuation. The mill levy has been adjusted to reflect a 40% valuation to compare with other counties.
- (c) Standard Exemption and Millage Rates - Excludes Senior Citizen adjustments which vary with age and income. Standard exemptions do not apply to the portion of the millage rate (County, School, and City) levied to retire bonded indebtedness, unless specifically stated.



The graph above compares the combined taxes for similar sized cities and counties from Table B, including school taxes. Athens-Clarke County ranks lowest in combined taxes for a \$175,000 home in 2017. The graph below considers only city and county taxes, no school taxes. When only these taxes are considered, Athens-Clarke County is again the lowest in actual taxes for 2017.

