

ATHENS-CLARKE COUNTY, GEORGIA

INTER-DEPARTMENTAL MEMORANDUM

DATE: April 14, 2020

TO: Blaine H. Williams, ACC Manager
Josh Edwards, ACC Assistant Manager
Deborah Lonon, ACC Assistant Manager

FROM: Matt Justus, Budget Analyst

SUBJECT: 2019 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 unified governments throughout the state. Comparisons are made based on an owner-occupied home valued from \$125,000 to \$500,000. The approximate average value of a home in Athens-Clarke County is \$175,000. Additional values have been added to show the tax comparison for lower and higher values.

The attached table shows the 2019 millage rates for school, city and county taxes of the comparable cities and counties. Standard exemptions and the resulting tax calculations based on the property values are provided. Other exemptions, such as for senior citizens, vary by county and are not considered in the calculations. The table illustrates that Athens-Clarke has the second lowest total millage rate (33.95) and tax amount relative to the other communities. The \$10,000 standard local homestead exemption for Athens-Clarke is the second highest.

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

	Athens-Clarke	Watkinsville Oconee	Jefferson-Jackson	Augusta-Richmond	Columbus-Muscogee	Macon-Bibb
Millage Rates by County						
School & Bond	20.000	16.500	19.002	19.794	23.321	19.314
City	0.000	2.508	5.750	5.162	0.000	0.000
County & Bond	13.950	7.626	10.813	9.678	17.650	25.562
Total	33.950	26.634	35.565	34.634	40.971	44.876
Standard Homestead Exemptions						
	\$10,000	\$2,000	\$2,000	\$5,000	\$13,500	\$5,000

Note: Homestead exemptions do not apply to bond related millage rates.

Market Value	Assessed Value (40%)	Net Values After Homestead Exemption					
\$125,000	\$50,000	\$40,000	\$48,000	\$48,000	\$45,000	\$36,500	\$45,000
\$175,000	\$70,000	\$60,000	\$68,000	\$68,000	\$65,000	\$56,500	\$65,000
\$350,000	\$140,000	\$130,000	\$138,000	\$138,000	\$135,000	\$126,500	\$135,000
\$500,000	\$200,000	\$190,000	\$198,000	\$198,000	\$195,000	\$186,500	\$195,000
Total Taxes by Market Value							
\$125,000:		\$1,358.00	\$1,278.43	\$1,714.81	\$1,558.53	\$1,501.79	\$2,019.42
\$175,000:		\$2,037.00	\$1,811.11	\$2,426.11	\$2,251.21	\$2,321.21	\$2,916.94
\$350,000:		\$4,413.50	\$3,675.49	\$4,915.66	\$4,675.59	\$5,189.18	\$6,058.26
\$500,000:		\$6,450.50	\$5,273.53	\$7,049.56	\$6,753.63	\$7,647.44	\$8,750.82

