

ATHENS-CLARKE COUNTY, GEORGIA

INTER-DEPARTMENTAL MEMORANDUM

DATE: March 26, 2021

TO: Blaine H. Williams, ACCGov Manager
Josh Edwards, ACCGov Assistant Manager

FROM: Matt Justus, Budget Analyst

SUBJECT: 2020 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. For 2019 (the last year with available data) 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 2020 millage rates for school, city and county taxes for two local communities and three 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 third lowest total millage rate (33.70) and second lowest 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	18.419	23.321	18.493
City	0.000	2.368	5.585	4.845	0.000	0.000
County & Bond	13.700	7.616	10.447	9.767	17.520	20.331
Total	33.700	26.484	35.034	33.031	40.841	38.824

Standard Homestead Exemptions

Athens-Clarke	\$10,000	Watkinsville Oconee	\$2,000	Jefferson-Jackson	\$2,000	Augusta-Richmond	\$5,000	Columbus-Muscogee	\$13,500	Macon-Bibb	\$5,000
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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:	\$1,348.00	\$1,271.23	\$1,689.33	\$1,490.02	\$1,495.29	\$1,747.09
\$175,000:	\$2,022.00	\$1,800.91	\$2,390.01	\$2,150.64	\$2,312.11	\$2,523.57
\$350,000:	\$4,381.00	\$3,654.79	\$4,842.39	\$4,462.81	\$5,170.98	\$5,241.25
\$500,000:	\$6,403.00	\$5,243.83	\$6,944.43	\$6,444.67	\$7,621.44	\$7,570.69

