

ATHENS-CLARKE COUNTY, GEORGIA

INTER-DEPARTMENTAL MEMORANDUM

DATE: March 17, 2023

TO: Blaine H. Williams, ACC Manager
Josh Edwards, ACC Assistant Manager
Niki Jones, ACC Assistant Manager

FROM: Matt Justus, Budget Analyst

SUBJECT: 2022 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 \$200,000 to \$600,000. As of January 1, 2022, (the last year with available data) the approximate average value of a home in Athens-Clarke County is \$250,000. Additional values have been added to show the tax comparison for lower and higher values.

The attached table shows the 2022 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 second lowest total millage rate (31.90) and second lowest tax amount relative to the other communities. The \$10,000 standard local homestead exemption for Athens-Clarke is the second highest. In 2023, the local homestead exemption for the county portion will increase to \$25,000. The school exemption will remain at \$10,000.

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

2022 Property Tax Comparison

	Athens- Clarke	Watkinsville Oconee	Jefferson Jackson	Augusta- Richmond	Columbus- Muscogee	Macon- Bibb
Millage Rates by County						
School & Bond	18.800	15.500	19.276	19.312	23.321	16.720
City	0.000	2.081	5.262	4.845	0.000	0.000
County & Bond	13.100	7.029	9.138	9.767	17.510	17.901
Total	31.900	24.610	33.676	33.924	40.831	34.621

Standard Homestead Exemptions

\$10,000	\$2,000	\$2,000	\$5,000	\$13,500	\$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					
\$200,000	\$80,000	\$70,000	\$78,000	\$78,000	\$75,000	\$66,500	\$75,000
\$250,000	\$100,000	\$90,000	\$98,000	\$98,000	\$95,000	\$86,500	\$95,000
\$400,000	\$160,000	\$150,000	\$158,000	\$158,000	\$155,000	\$146,500	\$155,000
\$600,000	\$240,000	\$230,000	\$238,000	\$238,000	\$235,000	\$226,500	\$235,000

Total Taxes by Market Value

200,000	\$2,233.00	\$1,919.58	\$2,632.13	\$2,547.92	\$2,726.47	\$2,596.58
250,000	\$2,871.00	\$2,411.78	\$3,305.65	\$3,226.40	\$3,543.09	\$3,289.00
400,000	\$4,785.00	\$3,888.38	\$5,326.21	\$5,261.84	\$5,992.95	\$5,366.26
600,000	\$7,337.00	\$5,857.18	\$8,020.29	\$7,975.76	\$9,259.43	\$8,135.94

