HOW TO READ AND UNDERSTAND YOUR PROPERTY TAX BILL

1. BILL NO. Use the Bill Number when you contact us. Providing this number ensures you will receive the best and fastest service.

2. DUE DATE is the last day to pay, or postmark your payment, without additional fees being applied.

3. TOTAL DUE is the current year tax and any unpaid amounts for previous years.

4. LOCATION is the physical address of the property.

5. TAX PAYER is the owner of this property as it appears on the recorded deed.

6. MAP CODE is a unique identifier assigned to each tract of land by the Tax Assessor.

7. EXEMPTIONS indicate if the Owner has applied, and is qualified for, any reduction in property taxes. Each property owner is entitled to the most beneficial exemption, but is limited to one homestead exemption.

The most common exemption codes are:
- S1 – Standard Homestead;
- SC – Homestead for Owner age 65 or greater;
- SC L1 – Homestead for Owner age 65 or greater receiving inflationary reductions for school tax.

8. MILLAGE RATE (also known as the tax rate) is a figure applied to the taxable value of your property to calculate your property tax liability. This rate is set by each taxing authority.

9. PENALTY/INTEREST/OTHER FEES/ PREVIOUS PAYMENTS.BACK TAXES or any uncollected delinquent amounts and/or payments already received.

10. EXEMPTIONS indicate the value of the property that is exempt from taxation for each taxing authority.

11. NET ASSESSMENT is 40% of the fair market value.

12. FAIR MARKET VALUE is the approximate price the property would sell for on the open market.

13. TAXPAYER MAILING ADDRESS - Please verify your mailing address is correct and notify us in writing if changes are necessary. Please don’t hesitate to contact me or my staff with any questions or concerns you may have. You can reach us by calling (706) 613-3120. Or, visit our office in the Athens-Clarke County Courthouse at 325 East Washington Street Suite 250 in downtown Athens. We are available weekdays between 8AM & 5PM.

Pay your tax bill online: http://athensclarketax.com
Generally, a homeowner is entitled to a homestead exemption on their home and land underneath provided the home was owned by the homeowner and was their legal residence as of January 1 of the taxable year. It’s important to remember that a homeowner, as defined by O.C.G.A. 48-5-40, is only entitled to one homestead exemption.

S1 - Standard Homestead Exemption
The home of each resident in Athens-Clarke County may be granted a $10,000 exemption on county and school taxes. Exemptions are deducted from the 40% assessed value of the homestead.

SC L1 - Individuals 65 Years of Age and Older
This exemption provides for an “inflationary” exemption from school taxes on a home and up to 5 acres of land surrounding the home. Ad valorem tax for school purposes will be due on the assessed value of land that exceeds the 5 acre limitation. Homeowners will only see this (L1) benefit if your property value has increased since becoming eligible.

S3 - Individuals 62 Years of Age and Older with Specific Income Limitations
Individuals 62 years of age or older, as of January 1, may claim an additional exemption from ad valorem taxes for educational purposes and to retire school bond indebtedness if the income of that person and their spouse does not exceed $10,000 for the prior year. Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and their spouse under the federal Social Security Act. Currently, there is no levy for school bond indebtedness, thus there is no benefit for Athens-Clarke County homeowners.

S4 - Individuals 65 Years of Age and Older with Specific Income Limitations
Individuals 65 years of age or older, as of January 1, may claim an exemption from county and school bond taxation if the income of that person and their spouse does not exceed $10,000 for the prior year. Neither the county nor school currently has bond indebtedness, thus this exemption offers no additional benefit to homeowners in Athens-Clarke County.

S5 - Homestead Exemption for 100% Disabled Veteran or Surviving Spouse
Any qualifying disabled veteran may be granted an exemption of $81,080 from paying property taxes for county, municipal, and school purposes. Any qualifying disabled veteran 65 years of age or older may be granted a $81,080 exemption from paying property taxes for county, municipal, and school purposes. The value of the property in excess of this exemption remains taxable.

SD - Homestead Exemption for 100% Disabled Veteran or Surviving Spouse
Any qualifying disabled veteran 65 years of age or older may be granted a $81,080 exemption from paying property taxes for county, municipal, and school purposes. The value of the property in excess of this exemption remains taxable.

SS - Homestead Exemption for Surviving Spouse of U.S. Service Member
The un-remarried surviving spouse of a member of the armed forces who was killed in or died as a result of any war or armed conflict will be granted a homestead exemption from all ad valorem taxes for county, municipal and school purposes in the amount of $81,080. The surviving spouse will continue to be eligible for the exemption as long as they do not remarry.

SG - Homestead Exemption for Surviving Spouse of Peace Officer or Firefighter
The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty will be granted a homestead exemption for the full value of the property as long as the applicant continues to occupy the home as their primary residence. The surviving spouse will continue to be eligible for the exemption as long as they do not remarry.