

# ATHENS-CLARKE COUNTY, GEORGIA

## INTER-DEPARTMENTAL MEMORANDUM

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**DATE:** April 22, 2019

**TO:** Blaine H. Williams, ACC Manager  
Jestin Johnson, ACC Assistant Manager  
Deborah Lonon, ACC Assistant Manager

**FROM:** Matt Justus, Budget Analyst

**SUBJECT:** 2018 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 2018 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
<b>Millage Rates by County</b>						
School & Bond	20.000	17.000	19.002	19.965	23.321	19.314
City	0.000	2.508	5.900	5.231	5.740	0.000
County & Bond	13.950	7.656	14.563	10.534	14.890	25.562
<b>Total</b>	<b>33.950</b>	<b>27.164</b>	<b>39.465</b>	<b>35.730</b>	<b>43.951</b>	<b>44.876</b>

**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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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:	\$1,497.50	\$ 1,260.66	\$ 1,637.07	\$ 1,660.52	\$ 2,139.43	\$ 2,205.17
\$175,000:	\$ 2,037.00	\$ 1,847.15	\$ 2,683.62	\$ 2,322.45	\$ 2,483.23	\$ 2,916.94
\$350,000:	\$ 4,413.50	\$ 3,667.14	\$ 4,992.32	\$ 4,823.55	\$ 6,020.57	\$ 6,192.89
\$500,000:	\$ 6,450.50	\$ 5,296.98	\$ 7,360.22	\$ 6,967.35	\$ 8,657.63	\$ 8,885.45

