

## **NOTICE OF PROPERTY TAX INCREASE**

The Houston County Board of Commissioners has tentatively adopted a 2025 millage rate, which will require an increase in property tax by 11.18 percent.

All concerned citizens are invited to the public hearing on the tax increase to be held at the Houston County Annex (200 Carl Vinson Parkway, Warner Robins, GA 31088) on Tuesday, August 19, 2025, at 9:00 AM.

Times and places of additional public hearings on this tax increase are at the Houston County Annex (200 Carl Vinson Parkway, Warner Robins, GA 31088) on Tuesday, August 19, 2025, at 6:00 PM and Houston County Courthouse (201 Perry Parkway, Perry, GA 31069) on Tuesday, August 26, 2025, at 9:00 AM.

This tentative increase will result in a millage rate of 8.45 mills, an increase of 0.850 mills. Without this tentative increase, the millage rate will be no more than 7.600 mills. The proposed tax increase for a home with a fair market value of \$250,000 is approximately \$85.00, and the proposed tax increase for non-homestead property with a fair market value of \$225,000 is approximately \$76.50.



# Board Meeting

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**August 19, 2025 • 9:00 AM**  
**Warner Robins, Georgia**

***Please silence cell phones  
and electronic devices.***





# Opening

**Call to Order**

**Invocation – Director of Administration Robbie Dunbar**

**Pledge of Allegiance – County Attorney Tom Hall**

**Millage Presentation**

**Public Hearing**

# How are Property Taxes Calculated?

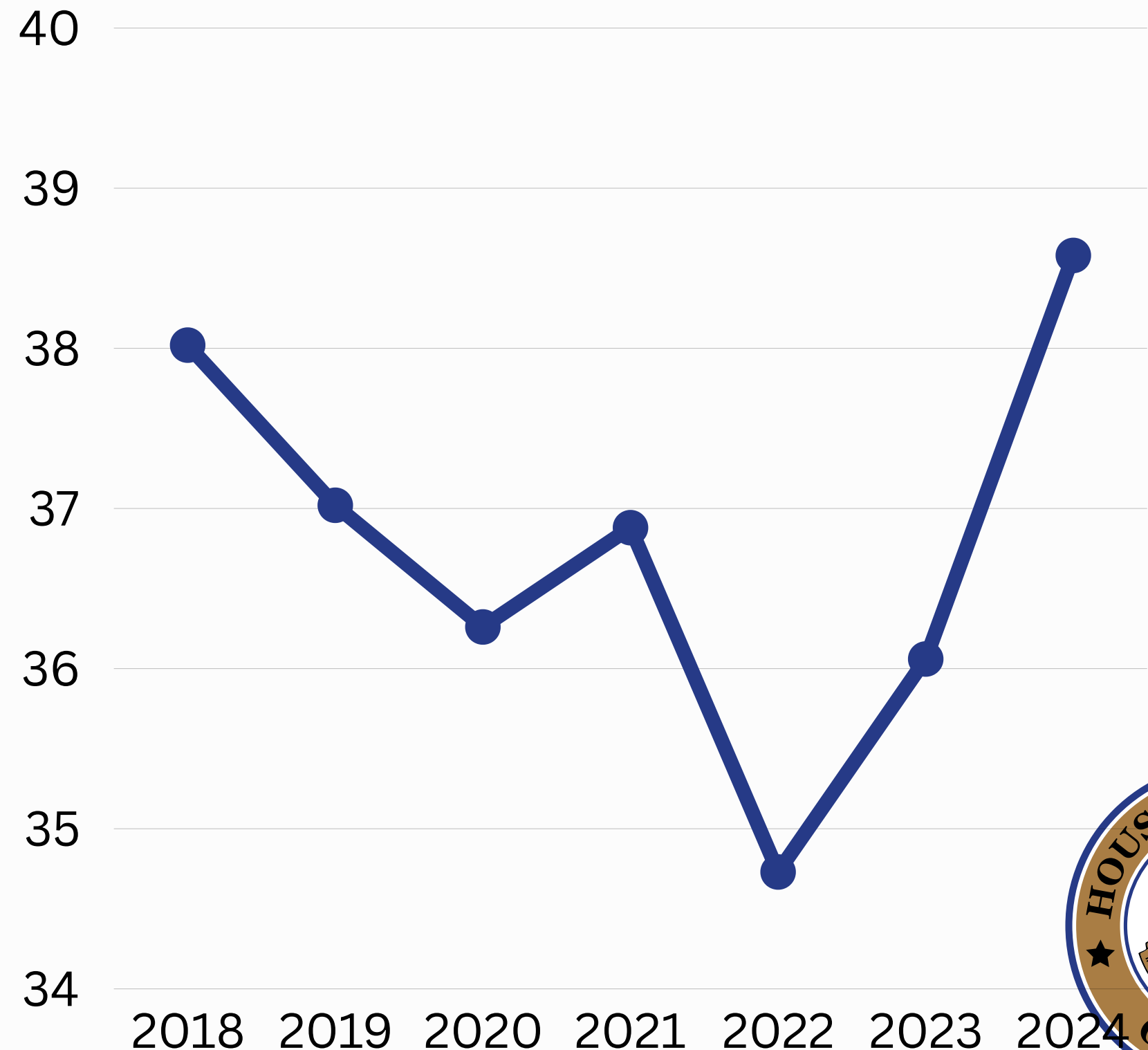


Appraised Value of Property	\$350,000
x 40% (Assessed Value)	\$140,000
	-\$2,000
- Homestead or Other Exemptions	<u>-\$6,000</u>
	\$132,000
x Millage Rate/1000	8.45
= Property Taxes	= \$1,115.40



# Appraised Value

- State Law (OCGA 48-5-340, OCGA 48-5-2) requires that Boards of Tax Assessors appraise properties at Fair Market Value and undergo a sales ratio audit each year to judge their performance.
- In previous years, Houston County has been notified by the Department of Revenue that our appraisals were not appropriate based on audits.





# Exemptions

- House Bill 581 and the Referendum that followed established a floating homestead tax exemption statewide.
- Governments were allowed to opt out, but the Houston County Board of Commissioners did not.
- This new law is designed to do the following:
  - Not allow a homeowner's taxes to rise faster than inflation based on irregularities in the real estate market.
  - Shift the burden of property taxes from single family to commercial, multi-family, and industrial properties.
- Stacks with other exemptions including standard, senior, and military.
- Opens up the possibility of a FLOST for the purposes of rolling back the millage rate.

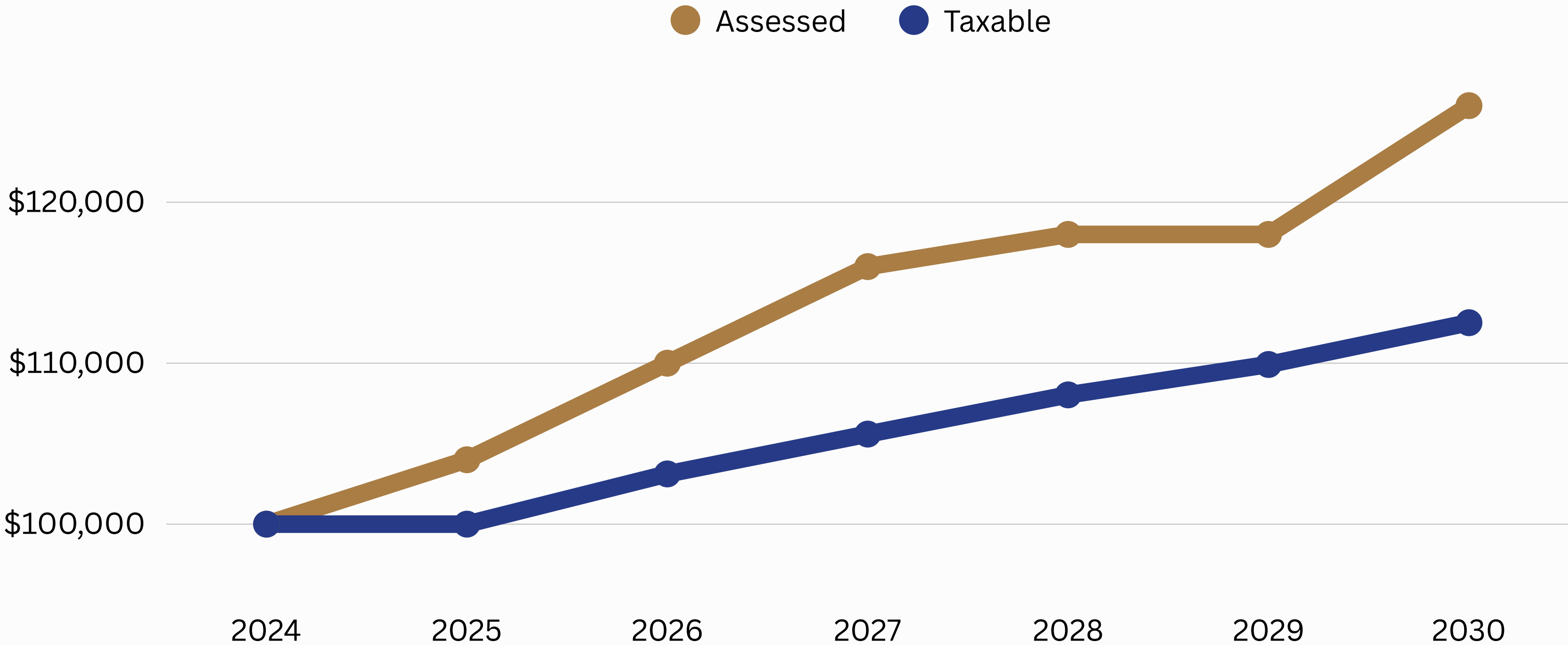


# Exemptions - Example

Year	Appraised	Assessed	CPI	Exemption	Taxable
2024	\$250,000	\$100,000	2.90%		\$100,000
2025	\$260,000	\$104,000	2.70%	\$4,000	\$100,000
2026	\$275,000	\$110,000	3.00%	\$6,880	\$103,120
2027	\$290,000	\$116,000	2.25%	\$10,405	\$105,595
2028	\$295,000	\$118,000	2.10%	\$9,969	\$108,031
2029	\$295,000	\$118,000	1.60%	\$8,081	\$109,919
2030	\$315,000	\$126,000	2.20%	\$13,485	\$112,515



# Exemptions - Example





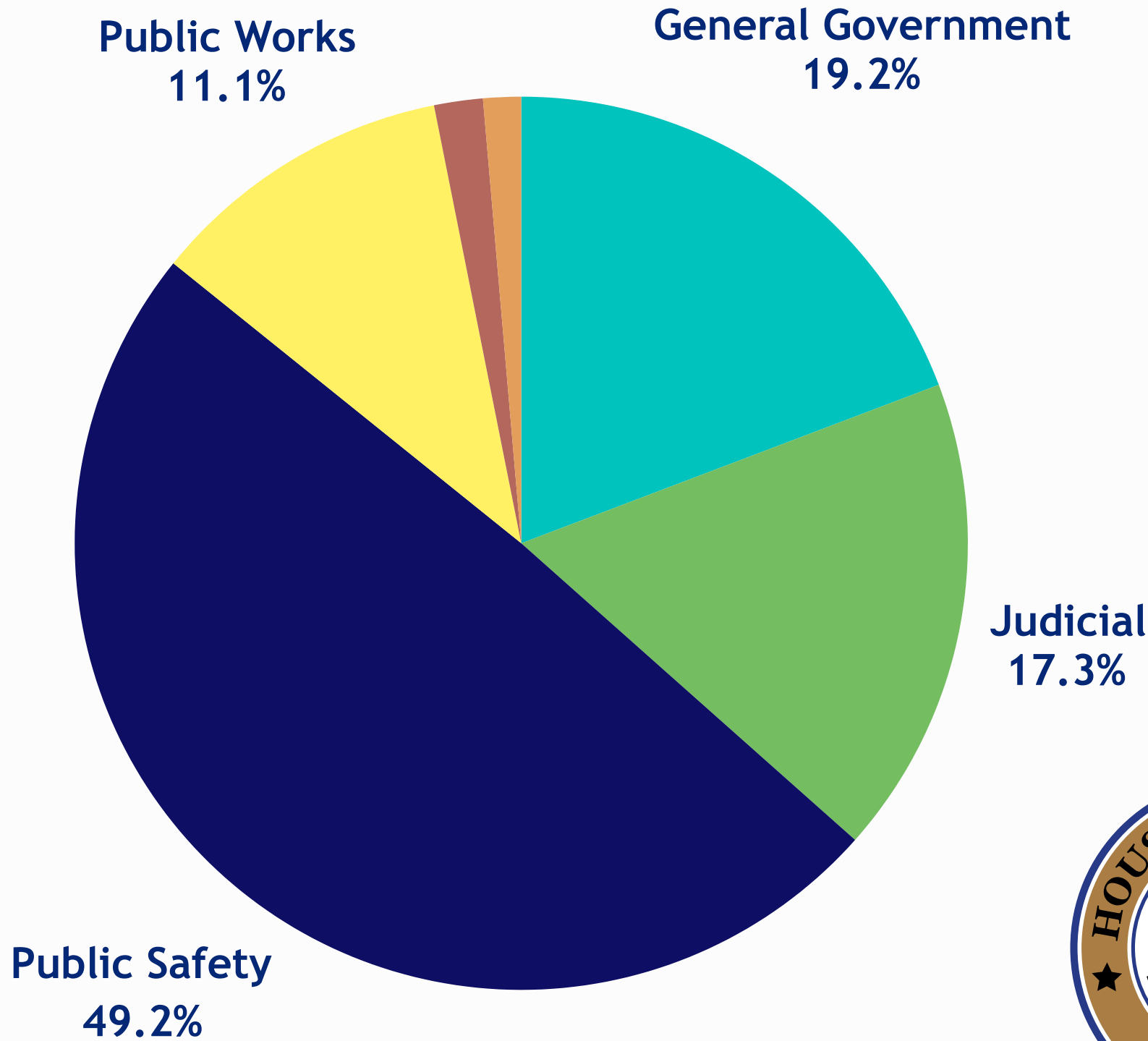
# Millage Rate

- The purpose of today's meeting is to take a step in the process of setting the millage rate.
- Two permanent decisions made by Houston County Voters in 1982 affect our millage rate:
  - The LOST collected in Houston County goes to the School Board, not the local government.
  - We operate under a tax cap - a local constitutional amendment which limits the growth of the taxes collected.
- The millage rate we are proposing today - 8.45 - will continue to reduce the millage rate for the fourth year in a row and be a historically low millage rate for Houston County.



# Houston County's Budget

General Government	\$16,598,556
Judicial	\$14,966,777
Public Safety	\$42,496,789
Public Works	\$9,567,792
Health & Welfare	\$512,375
Culture & Recreation	\$1,522,500
Housing & Development	\$1,182,464
Total	\$86,847,253



# Houston County's Efficiency

County	Population	Revenue	Millage	Revenue Per Capita
Henry	254,613	\$208,220,309	7.042 mills	\$817.79
Hall	217,267	\$130,214,532	3.234 mills	\$599.33
Augusta-Richmond*	205,414	\$161,079,674	6.468 mills	\$784.17
Columbus-Muscogee*	201,877	\$254,390,838	9.260 mills	\$1,260.13
Paulding	183,164	\$131,829,616	4.100 mills	\$719.74
Houston	171,974	\$87,009,904	8.501 mills	\$505.95
Columbia	165,162	\$106,200,277	13.499 mills	\$643.01
Macon-Bibb*	156,512	\$181,212,933	14.674 mills	\$1,157.82
Coweta	155,892	\$103,596,863	4.688 mills	\$664.54
Douglas	149,160	\$111,479,017	13.563 mills	\$747.38
Athens-Clarke*	129,933	\$181,141,881	18.800 mills	\$1,394.12





# New Millage Rate

- Maintenance & Operations Millage Rate:
  - 8.45 from 8.501
  - Funding the Merit System for County Employee Raises
  - Funding six new Sheriff's Deputies & one receptionist in State Court Solicitor's Office
  - Funding the FY26 Budget as Approved
- Fire Millage
  - 1.677 from 1.177
  - Funding 9 new full time firefighters to take every fire station to around-the-clock coverage with at least one firefighter.
  - Town halls held in May to hear constituent concerns regarding fire coverage
  - \$350,000 property will pay \$70 more annually



# Public Comments



200 Carl Vinson Parkway  
Warner Robins, GA 31088



478-542-2115



[www.houstoncountyga.gov](http://www.houstoncountyga.gov)



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