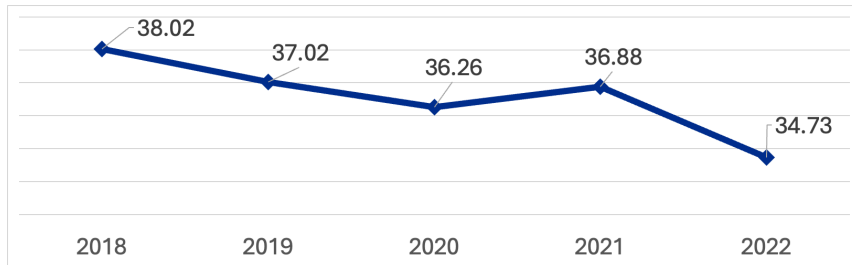


Tax Appraisal and Property Taxes



Why have values increased so much?

State law mandates that the Board of Tax Assessors for each county appraise property at the fair market value. Each year the State Department of Revenue audits all sales and compares them with appraised values. This process creates a sales ratio. As property values have spiked, the county's appraisals have continued to lag behind. A perfect audit would result in a 40% sales ratio. The County is penalized for anything below a 38% and can face greater penalties for findings below a 36%. Below is a chart of Houston County's past sales ratio findings.



How are property taxes calculated?

Property taxes are a combination of property value, the millage rate, and any exemptions you may have on the property. The assessed value is 40% of the appraised value. One mill results one dollar of tax for every thousand dollars of assessed value.

$$\begin{array}{ccccccc} \text{House Icon} & \$300,000 & = & \$120,000 & \times & 9.561/1000 & = & \$1,147.32 \\ \text{appraised} & \text{value} & & \text{assessed} & & \text{millage} & & \text{taxes} \\ & & & \text{value} & & \text{rate} & & \text{due} \end{array}$$

What is a tax cap?

Since 1982, Houston County Government has operated under a tax cap. This means that if the value of all properties that are taxed in Houston County (otherwise known as the tax digest) increases too rapidly, the Board of Commissioners is forced to reduce the millage rate. This occurred in 2022 after property values in Houston County began to rise rapidly. That year, the tax cap forced a reduction in the County's millage rate from 9.935 to 9.81.

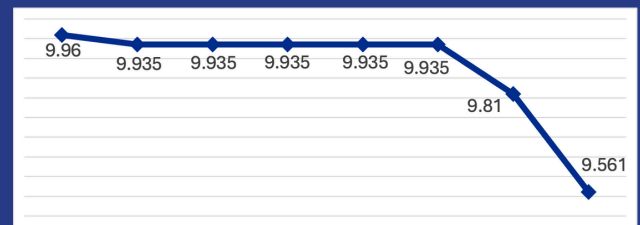
Where is all this extra money going?

Millage rates have not been set and no taxes have been collected based on these most recent valuations. Houston County has not experienced any revenue based on these assessments. The Board of Commissioners plans to rollback the millage rate, therefore there will not be a significant increase in property tax revenue. Houston County consistently spends more than 60% of revenues on Public Safety and the Courts.

Our Response

In 2023 the Board of Commissioners reduced the millage rate for County Taxes to 9.561 mills. While the millage rate for 2024 property taxes cannot be set until the digest is finalized, the Board of Commissioners plans to implement a rollback millage, meaning no additional property tax will be generated from existing properties than was generated in previous years. Initial estimates indicate this millage rate will be below 9.

Millage Rate History



What's the process for appeal?

You have 45 days from the date on your notice to file an appeal with the Board of Tax Assessors if you believe your property is not appraised properly. After you file an appeal, an assessor will look at your property to ensure their measurements and condition adjustments are correct. The address of the Board of Assessors is 201 Perry Parkway, Perry, Ga and their phone number is (478)-218-4750.

How do I know when millage rates will be set?

The Board of Commissioners will set the millage rate once the digest is finalized, which could take some time. If you will scan this QR code and enter your email address, we will notify you when we plan to set millage rates.

