



Summary of Walton County Property Taxes - 2021

- Under GA State Law the County-wide millage is required to be advertised. GA State Law does not require the fire services millage rate to be advertised.
- To balance the FY 2022 budget the 2021 millage rate for both incorporated and unincorporated areas will be the calculated rollback millage rate.
 - The proposed 2021 county-wide millage rate will be 10.413.
 - The fire service millage remains at 1.335 mills.
- A \$100,000 house for a property with no exemptions County Wide:
 - 2020 taxes = $\$100,000 \times 40\% \times .010677 = \427.08
 - 2021 taxes = $\$100,000 \times 40\% \times .010413 = \416.52
- A \$100,000 house for a property with no exemptions in Fire Tax District which includes unincorporated County and the Cities of Jersey, Walnut Grove, Good Hope, and Between:
 - 2020 taxes = $\$100,000 \times 40\% \times (.010677 + .001335) = \480.48
 - 2021 taxes = $\$100,000 \times 40\% \times (.010413 + .001335) = \469.92
- Under GA State law the proposed 2021 millage does not constitute an increase in taxes.
- The type and quantity of exemptions impact the taxable value of the property. A property with several exemptions would pay less than a comparable property without the same exemptions. Changes in exemptions cause changes to the amount of taxes levied. Each property should be looked at individually.
- There are two types of value increases made to a county tax digest: increases due to inflation, and increases due to new or improved properties. The total digest is the combination of the two types of property value changes County-wide and do not necessarily reflect changes to specific properties.
 - Inflation is mitigated by the rollback calculation required by GA law to keep the digest revenue neutral.
 - New or improved properties increase the taxable value of the digest. For example,

when someone adds a mother-in-law building to their property the value of their property increases and the county will collect more tax dollars for the property. This allows counties to be able to pay for the additional services required when growth occurs.

- Each year the County calculates, as required by the State of GA, the rollback rate. If the County adopts the rollback rate, which it did this year, the State does not consider the County to be increasing property taxes. If the County adopts a millage rate higher than the rollback rate, which it did not, the State considers this to be a tax increase and the County is required to advertise this tax increase. The advertised increase is the difference between the proposed millage rate and the calculated rollback rate.