

The Fiscal Impact

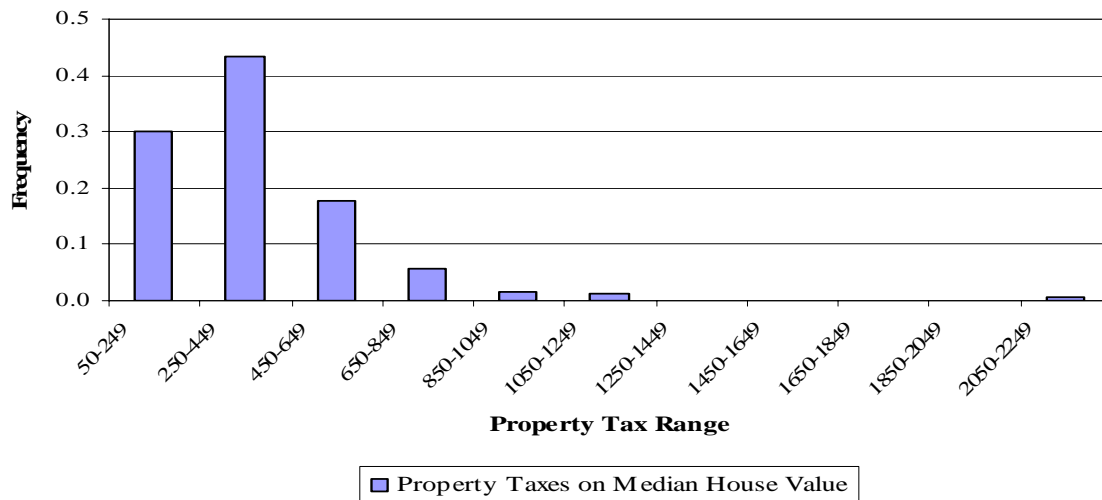
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Property Tax Burdens in Georgia's School Districts

This Fiscal Impact discusses several issues concerning Georgia's property taxes for school purposes, including the distribution of school property tax burdens and reasons for variations in these burdens. We calculated the property tax burden for 2004 on the median value home in each of Georgia's 180 school districts. Property tax burdens on median house values in 43 percent (78 school districts) of Georgia's school districts lie within the \$250-\$449 range. Decatur school district in Dekalb County has the highest median house value property tax burden at \$2,069 while Trion Independent School District in Chattooga County has the lowest property tax burden on a median value house at \$80. The graph below demonstrates that for over 73 percent of Georgia's school districts, the property tax for schools (for the median house value) is less than \$500.

Several factors explain the differences in property tax burdens--the most important of which are school millage rates (taxes per \$1,000 of assessed value) and homestead exemptions. 52 percent (93 school districts) of all school districts have millage rates in the range of 13-16.99 mills. Towns and Muscogee County school districts have the lowest and highest millage rates of 5.25 mills and 23.37 mills, respectively. The property tax burdens on a median value home in these school districts are \$226 and \$283, respectively. This suggests that the highest millage rates do not necessarily translate into the highest property tax burdens. One reason for this is that median house values differ across taxing jurisdictions and also, home owners take advantage of homestead exemptions and tax credits, which also differ across taxing jurisdictions. Homestead exemptions range from \$2,000 for most school districts to \$15,000 in the Atlanta (Fulton County) and Rockdale County school districts. A Homeowner Tax Relief credit, computed as the product of the millage rate and \$8,000, is applied to school taxes. This tax credit ranges from \$42 in Bremen, Towns, and Trion school districts to \$187 in Muscogee school district.

**Frequency Distribution of Property Taxes on Median House Value:
 GA School Districts**



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