

**NO HOMESTEAD EXEMPTIONS**

	100% Fair Market Value	40% Assessed Value	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
County M&O	100,000	40,000	0	40,000	14.7520	\$ 590.08		\$ 430.72
County Sales Tax Credit	100,000	40,000	0	40,000	-3.9840		\$ (159.36)	
County School M&O	100,000	40,000	0	40,000	19.7500	\$ 790.00		\$ 790.00
County School Bond	100,000	40,000	0	40,000	1.2000	\$ 48.00		\$ 48.00
City of Douglasville	100,000	40,000	0	40,000	11.9810	\$ 479.24		\$ 276.44
Douglasville Sales Tax Credit	100,000	40,000	0	40,000	-5.0700		\$ (202.80)	
Douglasville Bond	100,000	40,000	0	40,000	1.3500	\$ 54.00		\$ 54.00
							<b>TOTAL DUE</b>	<b>\$1,599.16</b>

First take the the 100% value and multiply by 40% to get the assessed value.  
 $100,000 \times 40\% = 40,000$

Next minus out any homestead exemptions to get the taxable value.  
 $40,000 - 0 = 40,000$

Next take the taxable value and multiply by each districts mill rate to get the gross tax. The mill rate is actually 1 mill per thousand therefore the decimal needs to be moved three spaces to the left to the thousandth place.  
 Ex:  $40,000 \times .0147520 = \$590.08$ . Then apply this down each districts mill rate to get the final gross tax before the credits are applied.

Next and final step is to take the gross tax and minus out any credit given for sales tax and then come up with the final net tax due.  
 Ex:  $\$590.08 - (\$159.36) = \$430.72$

**Notes:**

**Fair Market Value**-Assessed by the Tax Assessor's Office each year and sent to the Tax Commissioner in early July in preparation for billing. This is also known as the tax digest and has to be approved by the GA Department of Revenue by September 1st per State law and given a final collection order in order for billing. If no collection order is given and approved by the GA Department of Revenue, the Tax Commissioner's Office cannot bill and collect taxes for that year without atleast a temporary collection order.

**Exemptions**-Applications for tax exemptions are applied for in the Tax Commissioner's Office and then sent to the Tax Assessor's Office for approval/denial. Deadline is April 1st each year except for VA exemptions which are given till Decemeber 31st to apply.

**Millage Rates**-Voted on and approved by each taxing jurisdiction in Douglas County. By law, depending on the mill rate increase/decrease, they must have at least one public meeting in each district before voting on and approving rates. These public meetings have to be advertised on their websites each year as well as in the local paper, the Douglas County Senitnel. It cannot be in the legal section of the paper and cannot be smaller than 30 square inches. These advertisements have to also be brought before the GA Department of Revenue validating they were adequately advertised and sized before a digest is approved for billing and collecting. Mill rates can also vary from year to year.

**Sales Tax Credit**-This rate is determined by the goods purchased in our County (sales tax applied when purchased) and is given back to the taxpayers in the form of a credit on their tax bills each year.