

HOW TO READ AND UNDERSTAND YOUR PROPERTY TAX BILL

1. **BILL NO.** Use the Bill Number when you contact us. Providing this number ensures you will receive the best and fastest service.

2. **DUE DATE** is the last day to pay, or postmark your payment, without additional fees being applied.

3. **TOTAL DUE** is the current year tax and any unpaid amounts for previous years.

4. **LOCATION** is the physical address of the property.

5. **TAX PAYER** is the owner of this property as it appears on the recorded deed.

6. **MAP CODE** is a unique identifier assigned to each tract of land by the Tax Assessor.

7. **EXEMPTIONS** indicate if the Owner has applied, and is qualified for, any reduction in property taxes. Each property owner is entitled to the most beneficial exemption, but is limited to one homestead exemption.  
**The most common exemption codes are:**  
S1 – Standard Homestead;  
SC – Homestead for Owner age 65 or greater;  
SC L1 – Homestead for Owner age 65 or greater receiving inflationary reductions for school tax.

8. **MILLAGE RATE** (also known as the *tax rate*) is a figure applied to the taxable value of your property to calculate your property tax liability. This rate is set by each levying authority.

9. **PENALTY/INTEREST/OTHER FEES/ PREVIOUS PAYMENTS/BACK TAXES** or any uncollected delinquent amounts and/or payments already received.

10. **EXEMPTIONS** indicate the value of the property that is exempt from taxation for each taxing authority.

11. **NET ASSESSMENT** is 40% of the fair market value.

12. **FAIR MARKET VALUE** is the approximate price the property would sell for on the open market.

13. **TAXPAYER MAILING ADDRESS** - Please verify your mailing address is correct and notify us in writing if changes are necessary.

14. **CCSD CONTACT NUMBER** - If you have questions about the Clarke County School Board's decision to opt out of the property tax relief related to HB581, please call **706-546-7721**.

Please don't hesitate to contact me or my staff with any questions or concerns you may have. You can reach us by calling (706) 613-3120 or emailing [tc@accgov.com](mailto:tc@accgov.com). You may also visit the Property Tax Office, located in the Athens-Clarke County Courthouse at 325 East Washington Street Room 250 in Athens. We are available weekdays between 8AM & 5PM.

**Payment Drop Box Locations:**  
Courthouse 1st Floor Entrance - Mon-Fri 7:30am to 6pm  
Tag Office - 3025 Lexington Road - Available 24/7
- 2025 Property Tax Statement

JP Lemay  
Clarke County Tax Commissioner  
P.O. Box 1768  
Athens, GA 30603  
[tc@accgov.com](mailto:tc@accgov.com)

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
Clarke County Tax Commissioner

ATHENS-CLARKE TAXPAYER  
123 MAIN STREET  
ATHENS, GA 30601

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RETURN THIS PORTION WITH PAYMENT  
(Interest will be added per month if not paid by due date)

JP Lemay  
Clarke County Tax Commissioner  
P.O. Box 1768  
Athens, GA 30603  
[tc@accgov.com](mailto:tc@accgov.com)

Phone: (706) 613-3120 Fax: (706) 613-3129

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Bill No.	Due Date	TOTAL DUE
2023-99999	10/20/2025	2,631.70

Map: 999Z1-A001

Payment good through: 10/20/2025  
Printed: 08/09/2025

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Location: 123 MAIN ST

IF YOUR TAXES ARE PAID BY YOUR MORTGAGE HOLDER, PLEASE FORWARD PAYMENT STUB TO THEM.

PAY YOUR BILL ONLINE: [www.athensclarketax.com](http://www.athensclarketax.com)  
PAYMENT DROP BOX LOCATIONS:  
COURTHOUSE - 1st Floor Entrance 325 E Washington St  
TAG OFFICE - 3025 Lexington Rd  
PAY IN PERSON: 325 E Washington St Room 250

IF BACK TAXES ARE OWED, PLEASE CALL (706) 613-3120 FOR THE CURRENT AMOUNT DUE. BACK TAXES MAY BE SUBJECT TO ADDITIONAL INTEREST OR PENALTIES.

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Tax Payer: ATHENS-CLARKE TAXPAYER  
Map Code: 999Z1-A001  
Description: 123 MAIN ST  
Location: 123 MAIN ST  
Bill No: 2023-99999  
District: 002 URBAN SERVICE DISTRICT

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Phone: (706) 613-3120 Fax: (706) 613-3129

Building Value	Land Value	Acres	12 Fair Market Value	Due Date	Billing Date	8	Payment Good Through	Exemptions		
375,177	45,000	.0000	420,177	10/20/2025			10/20/2025	SC		
Entry			Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX			420,177	168,070	161,182.00	6.888	.0000			.00
ATHENS-CLARKE M&O			420,177	168,070	25,000.00	134.955	16.8433	2,273.05		1,653.20
SALES TAX CREDIT					25,000.00	134.955	4.5930		-619.85	
SCHOOL M&O			420,177	168,070	10,000.00	52.048	18.8000	978.50		978.50
TOTALS						31.0500	3,251.55	-619.85		2,631.70

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SCHOOL M&O chose to opt out of property tax relief for homeowners related to HB 581 (2024). If you have concerns about that decision, please call 706-546-7721.

Pay Online: <http://athensclarketax.com>

Payment Drop Box Locations:  
Tag Office - 3025 Lexington Road - Available 24/7  
Courthouse 1st Floor Entrance - 325 E Washington Street - Mon-Fri 7:30am to 6pm  
Pay In Person: Property Tax Office - 325 E Washington St Room 250 - Mon-Fri 8am- 5pm

If you own and live in a home in Clarke County, you may be entitled to homestead exemption. Citizens over sixty-five, who qualify for homestead, are eligible for additional exemptions. April 1 is the deadline to apply for homestead exemption each year. Applications received after that date will be held and credited the following year.

Current Due	2,631.70
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	2,631.70

Printed: 08/09/2025

## TAX FACTS

- ◆ Your tax bill is calculated based on the assessed value of the property, less any exemptions, multiplied by the millage rate.
- ◆ Assessments are prepared under the direction of the Board of Assessors, three citizens appointed by the Athens-Clarke County Board of Commissioners.
- ◆ The millage rate is determined by the budgets adopted by the Athens-Clarke County Commission and the Clarke County Board of Education. A mill equals \$1 in tax for every \$1,000 of net assessed value.
- ◆ The Tax Commissioner is responsible for billing, collecting, and distributing your tax dollars to the state, the unified government, municipalities, special service districts and the school board.
- ◆ State law requires all property owners to file a return with the Tax Commissioner between January 1 and April 1, if the property is physically altered or ownership changes.
- ◆ Personal property returns must be filed every year with the Board of Tax Assessors between January 1 and April 1. The Board of Assessors imposes a penalty when the required returns are not received or are filed after the deadline. Business inventory, fixtures and other property, such as airplanes and boats, are classified as personal property and must be reported annually to the Board of Assessors between January 1 and April 1. Forms to return this class of property are mailed to taxpayers annually and may also be obtained from the Tax Assessor's office.
- ◆ If you believe the value of your property is incorrect, you may file a property return proposing a different value between January 1 and April 1, in the Office of the Tax Commissioner. This filing of a return will start a review process of your property value for the next billing cycle.

### 2025 TAX BILL INFORMATION - ATHENS-CLARKE COUNTY

JP LEMAY, TAX COMMISSIONER  
325 EAST WASHINGTON STREET, SUITE 250  
P. O. Box 1768  
ATHENS, GA 30603  
(706) 613-3120  
TC@ACCGOV.COM

OFFICE HOURS:  
MONDAY – FRIDAY 8:00AM – 5:00PM



**“MY STAFF AND I ARE HERE TO ANSWER YOUR QUESTIONS, HELP WITH PROBLEMS, AND PROVIDE THE BEST CUSTOMER SERVICE POSSIBLE. PLEASE DON’T HESITATE TO CALL ON US IF WE CAN BE OF ANY ASSISTANCE.”**

## HOMESTEAD EXEMPTION DEFINITIONS

Generally, a homeowner is entitled to a homestead exemption on their home and land underneath provided the home was owned by the homeowner and was their legal residence as of January 1 of the taxable year.

**It's important to remember that a homeowner, as defined by O.C.G.A. 48-5-40, is only entitled to one homestead exemption.**

### **S1 - Standard Homestead Exemption**

The home of each resident in Athens-Clarke County may be granted a \$25,000 exemption on county and \$10,000 for school taxes. Exemptions are deducted from the 40% assessed value of the homestead. Taxpayers may qualify for an additional exemption based on their Federal Adjusted Gross Income.

### **SC L1 - Individuals 65 Years of Age and Older**

This exemption provides for an “inflationary” exemption from school taxes on a home and up to 5 acres of land surrounding the home. Ad valorem tax for school purposes will be due on the assessed value of land that exceeds the 5 acre limitation. Homeowners will only see this (L1) benefit if your property value has increased since becoming eligible.

### **S3 - Individuals 62 Years of Age and Older with Specific Income Limitations**

Individuals 62 years of age or over, as of January 1, may claim an additional exemption from ad valorem taxes for educational purposes and to retire school bond indebtedness if the income of that person and their spouse does not exceed \$10,000 for the prior year. Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and their spouse under the federal Social Security Act. Currently, there is no levy for school bond indebtedness, thus there is no benefit for Athens-Clarke County homeowners.

### **S4 - Individuals 65 Years of Age and Older with Specific Income Limitations**

Individuals 65 years of age or over, as of January 1, may claim an exemption from county and school bond taxation if the income of that person and their spouse does not exceed \$10,000 for the prior year. Neither the county nor school currently has bond indebtedness, thus this exemption offers no additional benefit to homeowners in Athens-Clarke County.

### **S5 - Homestead Exemption for 100% Disabled Veteran or Surviving Spouse**

Any qualifying disabled veteran may be granted an exemption of \$121,812 from paying property taxes for county, municipal, and school purposes. The value of the property in excess of this exemption remains taxable. This exemption is extended to the unremarried surviving spouse or minor children as long as they continue to occupy the home as a residence.

### **SD - Homestead Exemption for 100% Disabled Veteran or Surviving Spouse**

Any qualifying disabled veteran 65 years of age or older may be granted a \$121,812 exemption from paying property taxes for county, municipal, and school purposes. The value of the property in excess of this exemption remains taxable.

### **SS - Homestead Exemption for Surviving Spouse of U.S. Service Member**

The un-remarried surviving spouse of a member of the armed forces who was killed in or died as a result of any war or armed conflict will be granted a homestead exemption from all ad valorem taxes for county, municipal and school purposes in the amount of \$121,812. The surviving spouse continues to be eligible for the exemption as long as they do not remarry.

### **SG - Homestead Exemption for Surviving Spouse of Peace Officer or Firefighter**

The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty will be granted a homestead exemption for the full value of the property as long as the applicant continues to occupy the home as their primary residence. The surviving spouse continues to be eligible for the exemption as long as they do not remarry.