



Jefferson County Update on Property Tax Assessment Notices

The Jefferson County Board of Assessors mailed the annual assessment notices on Wednesday, July 8, 2025. Property owners will find that the assessment values for some properties have increased significantly. Assessment values are based primarily on actual property sales. Assessments are not set by the Board of Commissioners. The State of Georgia mandates that counties keep their assessment value within a certain percentage of actual property sales. If the percentages drop too low, the County can lose the ability to tax utilities at the same rate. This loss in tax revenues on utility property taxes acts as a penalty to force counties to keep their assessment up to a comparable standard.

The Jefferson County Board of Commissioners has been working to lower property taxes in two ways:

1. The Board of Commissioners has been rolling back the millage rate each year. The millage rate in 2018 was over 18 mills. The Board has rolled back the millage every year. The rate in 2024 was 14.954 mills (12.96 for the County M&O and 1.99 for the Hospital). The Board plans to establish a special hospital tax district this year to separate the Hospital's millage rate from the County M&O millage rate. The Board has adopted a tentative County M&O millage rate for 2025 of 12.5 mills.
2. The Board, along with all the cities in the County, elected not to opt out of the Floating Homestead Exemption that was approved in the Statewide referendum last year. If you file a homestead exemption on your home, your **taxable value** will be the same as the 2024 fair market value, even though the 2025 FMV has increased.

Again, the assessments are determined by a formula mandated by the Georgia Department of Revenue based on actual property sales. The assessment notices use last year's millage rate to estimate your property taxes, not the 2025 rate. If you feel that your assessment was made in error, the notice details an appeal process. The 45-day deadline to file an appeal is Friday, August 22, 2025.

Some things you can do during the Appeal period are: file a written appeal with the Assessor's office; apply for a current use (agricultural) or forestland covenant; apply for Homestead Exemption; and verify the correctness of our records regarding your property.

For information regarding your notice or value, appeal assistance, or exemptions for which you may be eligible, contact the Assessor's office at (478) 625-8209 or visit them at 736 Peachtree Street in Louisville.