



## **Overview & General Information**

In Georgia, the property tax system is a multi-level, complex structure that sometimes is misunderstood by the public, the media and even the policy makers. The property tax process involves two different functions – estimating property values and setting a millage rate that provides the tax funds to meet budgets.

There are several key participants in the property tax process beginning with county government. The County Board of Commissioners, the Board of Assessors and the Tax Commissioner all play a vital role in the overall tax process. The Board of Commissioners is responsible for providing the funds, or budget, that actually pays for services provided by the county.

The Board of Commissioners is also required by state law to appoint the Board of Assessors – an independent body responsible for estimating property values. State law also requires the Commissioners to provide county funds to finance and administer the property tax process. This includes the operation of the Board of Assessors and all appraisal functions and appeal activities. However, the Board of Commissioners does not have any role in the appraisal or assessment of property other than making appointments and funding the process. And, while the Commissioners appoint the Board of Assessors, state law provides that the Board of Assessors operates independently.

The Tax Commissioner is an elected county constitutional officer who compiles the county tax digest for state review and approval. The Tax Commissioner issues tax bills and collects tax revenues for the county, the school and the cities that levy property tax. The Tax Commissioner has no role in the property appraisal process or setting the county budget or millage rate.

Property taxes play an important role in contributing to the quality of life and they are levied to bridge the difference between all other revenues received and the total revenues needed to fund essential services for White County and the White County Board of Education. Those services include fire and police services, road maintenance, public schools and education services, libraries, emergency management services, senior services and programs, economic development, planning and zoning, waste management and other vital services from which taxpayers benefit, directly and indirectly.