



**MURRAY COUNTY**  
**TAX COMMISSIONER'S OFFICE**  
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We wanted to clear-up any possible misunderstanding that may be caused by the tax increase ads in the August 11, 2021 Chatsworth Times. The language in those ads is provided by the Georgia Department of Revenue and cannot be altered. Unfortunately, that language does not fully explain the intent and requirement of the County Commissioner, the Tax Commissioner, or the Board of Education.

The county's 2021 mill rate for Murray County will remain the same as 2020 at 9.103. The mill rate for the Board of Education remains unchanged at 15.500. This mill rate has been the same since 2003.

This year's tax digest includes inflationary growth due to a re-evaluation of property, as required by law, by the Tax Assessor's Office. Georgia law changed in 1999 to require local governments to calculate a roll-back mill rate that would eliminate this growth. Therefore, even if the mill rate remains the same as the previous year this is considered a tax increase, according to Georgia law, because of the growth. Even if the mill rate is reduced, but not reduced to the rollback rate, this is also considered a tax increase and must be advertised as such. The ads published this week provide dates, times and locations for the three public hearings scheduled to be held by the Commissioner and the three to be held by the Board of Education. All concerned citizens are invited to attend the public hearings.

As additional information regarding Murray County property taxes, the Murray County Tax office is about to complete the Tax Digest for Tax Year 2021. The Tax Digest consists of assets which are owned by Murray County Taxpayers. These assets or values are made up of property, both real and personal, business inventory, timber, and heavy equipment. The values are set by the County's Tax Assessor's office each year based on inflationary growth and values of real property sale price of like and kind. The Georgia Department of Revenue mandated that each count maintains a value of property within the price of sales in the State. This is one of the reasons for reassessments by the Tax Assessor's office.

The Tax Commissioner's office works together with the Tax Assessor's office to put an updated Tax Digest of each year for the School Board and the County Commissioner, our Governing Authority for the County. From this, the School Board and County Commissioner will assess and determine what amount of taxes are needed to meet the

financial needs of the county. This process constitutes the Year's Tax Millage Rate. If the inflationary growth or millage rate causes a tax increase, then the State of Georgia requires notice to be put in the paper for public hearing for concerned taxpayers to meet and discuss and become informed. After this, then the Governing Authorities set the Year's Millage rate and the Tax Commissioner's office can finish preparing the Year's Tax Digest for review and approval by the Georgia Department of Revenue Commissioner, who will issue the Tax Commissioner an order to: "Bill and Collect" the taxes due for property owners. Once the Georgia Department of Revenue approves the Digest, the Tax Commissioner's office will prepare bills and begin to mail to Taxpayers for payment as required by their State of Georgia defined role to "Bill and Collect".

This is a good time for Taxpayers to be thinking about next year's taxes and review the tax exemption which they are afforded by each county. If you feel you qualify for any of the exemptions, you need to go to your County Tax Assessor's Office between January 1 and April 1 of the upcoming year to sign up. Any exemptions that you qualify for will reduce your net tax by lowering the total tax due.

Greg Hogan  
Murray County Commissioner

Steve Loughridge  
Murray County School Superintendent

Billy Childers  
Murray County Tax Commissioner