

Definitions

Discount – A discount is allowed to taxpayers who pay their tax bill in full within 20 days of the billing date. The discount amount will be reflected at the bottom of the bill if a discount is allowed on your bill. The net due amount is reflected as the bottom line of the tax bill and also at the top of the bill next to “Pay this amount by mm/dd/yyyy”.

The discount does not apply to all tax amounts. If you would like to calculate the discount, take total taxes due (before subtracting discount) and subtract street light charges, solid waste collection fees, business penalty, and State tax. This should give you the discount base. Multiply your discount base by .01 and you will have the discount amount.

HTRG –Homeowners Tax Relief Grant - The grant is a credit against property taxes which began in 1999, enacted by the Governor and the General Assembly of the State of Georgia. The grant acts in much the same way as an \$8000 homestead exemption. The amount of the credit is calculated on the tax bill on each line beginning with “HTRG”. The total credit can be arrived at by adding each HTRG credit amount in the credit column of the shaded portion of the tax bill. The total credit is noted just below the shaded portion of the tax bill. Sales tax credit is not included in the HTRG credit.

State Tax - The State tax is based on 1/4 mill (.00025) and is used by the State to oversee the County Tax Assessors Offices and the Tax Commissioners Offices.

County Capital Outlay – is the portion of the County mill rate used to pay for capital expenditures (vehicles, computers, machinery, and equipment, etc.)

County Maintenance and Operation – is the portion of the County mill rate used to pay for the operation of the County’s General Fund. Administration, Finance, Judicial, Public Works, Recreation, Cultural, Public Safety, and Law Enforcement functions are funded by these collections.

County Sales Tax Credit – In 1976 the taxpayers of Richmond County voted in favor of a 1% local option sales tax that would be used to offset property taxes. This is the credit for the 1% local option sales taxes collected in the previous year and now applied against this year’s tax bill.

Fire Protection – County – is used for the operation of the fire department in the suburban district.

Fire Protection – Blythe – is used for the operation of the fire department in the Blythe district.

Solid waste collection – This is a fee charged to customers who have solid waste pickup services provided by Augusta-Richmond County.

Street Light Charge – This is a fee charged to customers outside the Augusta urban district who have street lights maintained by Augusta-Richmond County. It is

based on the cost to operate the type of lighting provided in your area and the amount of road frontage of the property.

School Maintenance and Operation – is for School General Fund expenditures which means for the maintenance and operation of the Richmond County public school system, including maintenance and repairs of school buildings and for salaries, wages, and benefits for teachers and administrative staff, etc.

Urban Maintenance and Operation – is mostly for maintaining and operating street lights, solid waste collection, fire department, etc. in the urban district.

No Filing Penalty – This penalty is imposed on businesses which do not file a timely return with the Tax Assessor's office. It is calculated at 10% of the taxes imposed on the unreturned property.