

Comparison of Property Tax and SPLOST

Question	Property Tax	SPLOST
Who is responsible for paying the tax?	This tax is paid by the property owners of the county. Both real estate and personal property are included in this tax.	This tax is paid by anyone who makes a purchase inside the county whether a resident, visitor or just someone passing through and making a purchase.
How is the tax paid?	This tax is generally payable in one lump-sum payment. The payment is normally due between October 20 and December 20 of each year.	This tax is paid on each purchase and is spread out over the course of the year.
How is the tax calculated?	This tax is based on the assessed value of the property being taxed and the tax rate for that year and jurisdiction.	This tax is 1% of the cost of the purchase.
How often can the tax rates change?	This tax rate can change annually and is dependent on the taxing authority.	This tax rate remains the same for the duration, usually anywhere from 3 to 5 years. At the end of that term the tax is removed.
What is funded by this tax?	This tax is used to fund every expense of local government. This can include everything from wages and benefits to building and road maintenance.	This tax is used to fund only those capital projects listed and approved by the voting citizens. Projects may include road construction, buildings, and public safety equipment.
Is this tax unique to this county?	No. The majority of counties, cities, and other taxing authorities have a property tax.	No. Currently 152 of the 159 counties in Georgia have an active SPLOST.
How much control do I have over this tax?	This tax is a mandated tax and is regulated by state law. Although citizens may offer public opinion, the rates for this tax are set solely by the taxing authorities and are applied to the assessed value of the property.	This tax cannot be enacted without voter approval. The qualified voters in the county have all of the authority to accept or reject this tax.