NEWS RELEASE

DOUGHERTY COUNTY GOVERNMENT

FOR IMMEDIATE RELEASE	Aug. 28, 2026
MEDIA CONTACT	Phyllis Banks | Public Information Officer [Phone] | [Email]

Dougherty County Statement on 2026 Property Revaluation and Assessment Notices

MEDIA STATEMENT | AUG. 28, 2026

ALBANY, Ga. - Dougherty County recognizes that the 2026 property assessment notices have generated significant questions and concerns among property owners. Receiving a notice showing a substantial change in property value can be concerning, particularly when residents are trying to determine what that change may mean for their property taxes.

YOUR ASSESSMENT NOTICE IS NOT YOUR TAX BILL.
PROPERTY OWNERS HAVE 45 DAYS FROM THE MAILING DATE TO APPEAL.
ASSESSORS ESTABLISH VALUES; COMMISSIONERS ESTABLISH THE COUNTY MILLAGE RATE.

Dougherty County recently completed its first comprehensive countywide property revaluation in more than 10 years. The project began in 2023 and included approximately 38,000 parcels. Property information was reviewed and updated, field inspections were conducted where appropriate, and market information was analyzed as part of the mass-appraisal process.

The purpose of the revaluation was to bring property values into alignment with current market conditions and to promote accuracy, consistency and uniformity throughout the tax digest. Georgia law requires taxable property to be assessed based on fair market value. The Dougherty County Board of Assessors is responsible for establishing those values and equalizing assessments so property owners pay as nearly as possible their proportionate share. The state also reviews county tax digests for assessment levels, uniformity and equalization.

Georgia does not require counties to conduct revaluations according to a fixed schedule. County boards of assessors are responsible for reviewing market conditions and updating values when available data indicate existing assessments no longer adequately reflect fair market value.

What an Increase in Value Means

An increase in a property's fair market value does not automatically result in the same percentage increase in the final tax bill. For example, a 30% increase in fair market value should not automatically be interpreted as a 30% increase in property taxes.

The final tax obligation is determined later and depends on the property's taxable assessed value, applicable exemptions and the millage rates ultimately adopted by the applicable taxing authorities. After the appeals process moves forward and the tax digest is finalized, the Dougherty County Board of Commissioners will review the County's financial requirements and establish the County millage rate. Commissioners have

indicated they will evaluate the appropriate millage rate, including any applicable rollback considerations, once the necessary information is available.

Until that process is completed, it would be premature to predict an individual property owner's final tax bill based solely on the value shown on an assessment notice.

Different Responsibilities in the Property Tax Process

The Dougherty County Board of Assessors and the Dougherty County Board of Commissioners have separate responsibilities. The Board of Assessors establishes fair market values, maintains the tax digest and administers the property assessment and appeal processes. The Board of Commissioners does not determine the value placed on an individual property. Commissioners adopt the County budget and subsequently establish the County millage rate.

Keeping those responsibilities distinct is important because the appraisal process should be based on property characteristics, market information and applicable appraisal standards rather than the County's budgetary needs.

Uniform and Equitable Assessments

The goal of a countywide revaluation is not simply to increase property values. Its purpose is to establish a more accurate and equitable tax digest based on current market conditions. Comparable properties are evaluated using consistent mass-appraisal methodologies and available market data.

UNIFORMITY DOES NOT MEAN EVERY HOUSE HAS THE SAME VALUE; IT MEANS SIMILAR PROPERTIES SHOULD BE TREATED USING THE SAME STANDARDS.

A countywide mass-appraisal process cannot necessarily account for every circumstance affecting an individual property. That is one reason Georgia law provides property owners with an appeal process.

Property Owners Have the Right to Appeal

Property owners who disagree with the value listed on their assessment notice have 45 days from the mailing date of the notice to file an appeal. The appeal process is the appropriate opportunity to provide information that may affect a property's value.

If an owner believes property information is incorrect, relevant characteristics were not considered, comparable sales support another value, or comparable properties were treated differently, that information should be presented as part of the appeal. Filing an appeal is an established part of Georgia's property assessment process and gives taxpayers an opportunity to have their individual circumstances reviewed.

Sales-Ratio Studies and Timing

The countywide revaluation began in 2023 and has been a multiyear undertaking involving field inspections, property-data updates, market analysis and valuation of approximately 38,000 parcels. Sales-ratio studies are conducted annually and are among several indicators used to evaluate how assessed property values compare with actual market activity.

Before providing a specific date regarding when the Board of Assessors received a particular study, correspondence or compliance notification from the state, County officials should verify that information against the official record. The County will not speculate about dates or characterize communications without first confirming the documentation.

Accountability and Transparency

Questions about how values were established, what rights property owners have and what happens next are legitimate. Dougherty County's responsibility is to provide accurate information about the process and ensure residents understand their options. The Board of Assessors must establish fair and equitable property values in accordance with Georgia law and applicable appraisal standards. The Board of Commissioners must make responsible budget and millage-rate decisions after the digest is finalized.

Dougherty County will continue providing information throughout the assessment, appeal, digest and millage-rate processes so property owners understand what is happening, when decisions will be made and what options are available to them.