



## Taxes

<b>Effective Property Tax Rates</b>	
<b>Houston County Unincorporated</b>	25.22
<b>Centerville</b>	34.821
<b>Perry</b>	37.05
<b>Warner Robins</b>	33.287

<b>Tax Information</b>	
<b>State Sales Tax</b>	4%
<b>Local Sales Tax-County</b>	2%
<b>Local Sales Tax-Educational</b>	1%
<b>Total Sales Tax</b>	7%
<b>Inventory*</b>	100% exempt
<b>Job Tax Credit**</b>	\$1750 per job
<b>Corporate Income Tax</b>	Averages 6% of net income
<b>Personal Income Tax</b>	Ranges from 1% to 6%
<b>Local Occupational Tax</b>	Based on number of employees
<b>Major Exemptions</b>	Production and material handling equipment and industrial materials that become a component of the finished product

\*Inventory Exemption-All classes of certain business inventory are 100% exempt from property taxation.

\*\*To qualify for the Job Tax Credit, there must be creation of at least 15 new jobs.