



TAX PUBLIC HEARING

August 21, 2023
6:00 PM

Albany-Dougherty Government Center
222 Pine Ave, Room 100, Albany, GA 31701

AGENDA

The public will also have access to the live meeting by accessing the Dougherty County Georgia Government Facebook page at facebook.com/Dougherty.ga.us or viewing the public government access channel (Channel 16).

1. Open Public Hearing by Chairman Lorenzo Heard.
2. Tax - Public Hearing. **(Those wishing to speak for or against this item should sign the Sign Up sheet located on the table in the rear of the Chamber).**
 - a. Proposed tax increase of .57% for the County-Wide Digest and the proposed tax increase of .17% for the Special Services Digest. The millage rates remain the same as last year. The County-Wide millage rate is 19.069 and the Special Services millage rate is 9.1730.
3. Close Public Hearing.

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact the ADA Coordinator at 229-431-2121 promptly to allow the County to make reasonable accommodations for those persons.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **DOUGHERTY** TAXING JURISDICTION: **COUNTYWIDE**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

| DESCRIPTION | 2022 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2023 DIGEST |
|--------------------|---------------|------------------------------------|---------------------------------|---------------|
| REAL | 1,811,131,650 | 11,782,482 | (2,635,549) | 1,820,278,583 |
| PERSONAL | 427,709,055 | | 66,509,530 | 494,218,585 |
| MOTOR VEHICLES | 21,816,130 | | (337,400) | 21,478,730 |
| MOBILE HOMES | 9,891,156 | | 1,277,769 | 11,168,925 |
| TIMBER -100% | 2,289,558 | | (738,785) | 1,550,773 |
| HEAVY DUTY EQUIP | 104,649 | | 4,593 | 109,242 |
| GROSS DIGEST | 2,272,942,198 | 11,782,482 | 64,080,158 | 2,348,804,838 |
| EXEMPTIONS | 228,870,912 | | 32,980,697 | 261,851,609 |
| NET DIGEST | 2,044,071,286 | 11,782,482 | 31,099,461 | 2,086,953,229 |
| | (PYD) | (RVA) | (NAG) | (CYD) |
| 2022 MILLAGE RATE: | 19.069 | | 2023 MILLAGE RATE: | 19.069 |

CALCULATION OF ROLLBACK RATE

| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|--|---------------------------|---------------|-----------------|
| 2022 Net Digest | PYD | 2,044,071,286 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | 11,782,482 | |
| Other Net Changes to Taxable Digest | NAG | 31,099,461 | |
| 2023 Net Digest | CYD | 2,086,953,229 | (PYD+RVA+NAG) |
| 2022 Millage Rate | PYM | 19.069 | PYM |
| Millage Equivalent of Reassessed Value Added | ME | 0.108 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2023 | RR - ROLLBACK RATE | 18.961 | PYM - ME |

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

| | | |
|--|--------------------------------|--------------|
| If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) | Rollback Millage Rate | 18.961 |
| | 2023 Millage Rate | 19.069 |
| | Percentage Tax Increase | 0.57% |

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

William O'Leary 7/11/23
 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Sherry Godee 7/24/23
 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

NOTICE

Item 2a.

The Dougherty County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Government Center, 222 Pine Avenue, Room 100 on August 28, 2023 at 10:00 am and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| | | COUNTY WIDE | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------------|--|-------------------------|---------------|-----------------|---------------|---------------|---------------|---------------|
| | | COUNTY WIDE AREA | VALU E | Real & Personal | 2,125,915,196 | 2,168,331,227 | 2,163,163,020 | 2,198,933,646 |
| Motor Vehicles | 45,909,650 | | | 38,593,720 | 33,302,130 | 27,271,890 | 21,816,130 | 21,478,730 |
| Mobile Homes | 8,368,852 | | | 9,413,561 | 9,041,973 | 9,063,426 | 9,891,156 | 11,168,925 |
| Timber - 100% | 1,731,769 | | | 879,982 | 1,495,506 | 451,797 | 2,289,558 | 1,550,773 |
| Heavy Duty Equipment | 208,139 | | | 4,441,611 | 5,659,131 | 6,347,556 | 104,649 | 109,242 |
| Gross Digest | 2,182,133,606 | | | 2,221,660,101 | 2,212,661,760 | 2,242,068,315 | 2,272,942,198 | 2,348,804,838 |
| Less Exemptions | 226,144,963 | | | 230,356,351 | 207,489,470 | 230,102,841 | 228,870,912 | 261,851,609 |
| NET DIGEST VALUE | 1,955,988,643 | | 1,991,303,750 | 2,005,172,290 | 2,011,965,474 | 2,044,071,286 | 2,086,953,229 | |
| RATE | Gross Maintenance & Operation Millage | | 18.4690 | 18.7020 | 19.0800 | 18.9860 | 22.6520 | 22.7020 |
| | Less Rollback (Local Option Sales Tax) | | 2.9000 | 3.1330 | 3.5110 | 3.4170 | 3.5830 | 3.6330 |
| | NET M&O MILLAGE RATE | 15.5690 | 15.5690 | 15.5690 | 15.5690 | 19.0690 | 19.0690 | |
| TAX | TOTAL M&O TAXES LEVIED | \$30,452,787 | \$31,002,608 | \$31,218,527 | \$31,324,290 | \$38,978,395 | \$39,796,111 | |
| | Net Tax \$ Increase | \$5,835,822 | \$549,821 | \$215,919 | \$105,763 | \$7,654,105 | \$817,716 | |
| | Net Tax % Increase | 23.71% | 1.81% | 0.70% | 0.34% | 24.44% | 2.10% | |

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **DOUGHERTY** TAXING JURISDICTION: **SPECIAL SRVICS DISTRICT - UNINCORPORATED**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

| DESCRIPTION | 2022 DIGEST | REASSESSMENT OF EXISTING REAL PROP | OTHER CHANGES TO TAXABLE DIGEST | 2023 DIGEST |
|--------------------|-------------|------------------------------------|---------------------------------|-------------|
| REAL | 76,662,210 | 1,017,151 | 524,350,299 | 602,029,660 |
| PERSONAL | 597,759,534 | | (507,562,292) | 90,197,242 |
| MOTOR VEHICLES | 6,181,990 | | 69,020 | 6,251,010 |
| MOBILE HOMES | 6,350,504 | | 1,010,899 | 7,361,403 |
| TIMBER -100% | 2,289,558 | | (738,785) | 1,550,773 |
| HEAVY DUTY EQUIP | 26,182 | | 34,646 | 60,828 |
| GROSS DIGEST | 689,269,978 | 1,017,151 | 17,163,787 | 707,450,916 |
| EXEMPTIONS | 101,226,966 | | 7,507,992 | 108,734,958 |
| NET DIGEST | 588,043,012 | 1,017,151 | 9,655,795 | 598,715,958 |
| | (PYD) | (RVA) | (NAG) | (CYD) |
| 2022 MILLAGE RATE: | 9.173 | | 2023 MILLAGE RATE: | 9.173 |

CALCULATION OF ROLLBACK RATE

| DESCRIPTION | ABBREVIATION | AMOUNT | FORMULA |
|--|---------------------------|--------------|-----------------|
| 2022 Net Digest | PYD | 588,043,012 | |
| Net Value Added-Reassessment of Existing Real Property | RVA | 1,017,151 | |
| Other Net Changes to Taxable Digest | NAG | 9,655,795 | |
| 2023 Net Digest | CYD | 598,715,958 | (PYD+RVA+NAG) |
| 2022 Millage Rate | PYM | 9.173 | PYM |
| Millage Equivalent of Reassessed Value Added | ME | 0.016 | (RVA/CYD) * PYM |
| Rollback Millage Rate for 2023 | RR - ROLLBACK RATE | 9.157 | PYM - ME |

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

| | | |
|--|--------------------------------|--------------|
| If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) | Rollback Millage Rate | 9.157 |
| | 2023 Millage Rate | 9.173 |
| | Percentage Tax Increase | 0.17% |

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

William Colburn
Chairman, Board of Tax Assessors

7/11/23
Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Shonita Godey
Tax Collector or Tax Commissioner

7/24/23
Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

NOTICE

Item 2a.

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CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| | | UNINCORPORATED | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|----------------------------|--|---|----------------------------------|-----------------|-------------|-------------|-------------|-------------|
| | | U N I N C O R P O R A T E D A R E A | V A L U E | Real & Personal | 596,897,109 | 613,649,153 | 620,817,551 | 648,940,045 |
| Motor Vehicles | 12,410,160 | | | 10,185,000 | 8,438,370 | 6,881,910 | 6,181,990 | 6,251,010 |
| Mobile Homes | 4,493,698 | | | 5,481,363 | 5,380,578 | 5,480,603 | 6,350,504 | 7,361,403 |
| Timber - 100% | 1,728,961 | | | 879,982 | 1,457,187 | 389,884 | 2,289,558 | 1,550,773 |
| Heavy Duty Equipment | 136,727 | | | 345,150 | 759,359 | 461,468 | 26,182 | 60,828 |
| Gross Digest | 615,666,655 | | | 630,540,648 | 636,853,045 | 662,153,910 | 689,269,978 | 707,450,916 |
| Less Exemptions | 91,916,398 | | | 88,017,108 | 89,288,019 | 99,945,180 | 101,226,966 | 108,734,958 |
| NET DIGEST VALUE | 523,750,257 | | 542,523,540 | 547,565,026 | 562,208,730 | 588,043,012 | 598,715,958 | |
| R A T E | Gross Maintenance & Operation Millage | | 11.1290 | 11.2090 | 11.3360 | 11.4100 | 11.3950 | 11.1680 |
| | Less Rollback (Local Option Sales Tax) | | 1.9560 | 2.0360 | 2.1630 | 2.2370 | 2.2220 | 1.9950 |
| | NET M&O MILLAGE RATE | 9.1730 | 9.1730 | 9.1730 | 9.1730 | 9.1730 | 9.1730 | |
| T A X | TOTAL M&O TAXES LEVIED | \$4,804,361 | \$4,976,568 | \$5,022,814 | \$5,157,141 | \$5,394,119 | \$5,492,021 | |
| | Net Tax \$ Increase | \$121,242 | \$172,207 | \$46,246 | \$134,327 | \$236,978 | \$97,903 | |
| | Net Tax % Increase | 2.59% | 3.58% | 0.93% | 2.67% | 4.60% | 1.81% | |