



TAX PUBLIC HEARING

August 19, 2024
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 before the start of the meeting).***
 - a. Proposed tax increase of .15% for the County-Wide Digest and the proposed tax increase of .15% 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 9.173.
3. Close Public Hearing.

Dougherty County's Vision Statement

Dougherty County will be a committed leader in sustaining a high quality of life by partnering with citizens, businesses, and other government agencies to make this a community of choice for living, working, and leisure activities.

Dougherty County's Mission Statement

To improve the quality of life for all our citizens by being accessible and good stewards of our resources while delivering cost-effective, responsive, services with integrity, fairness, and friendliness.

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 - 2024				
PROJECTED 2024				
COUNTY:	DOUGHERTY	TAXING JURISDICTION:	COUNTYWIDE	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	1,820,278,583	3,023,106	7,332,378	1,830,634,067
PERSONAL	494,218,585		3,684,294	497,902,879
MOTOR VEHICLES	21,478,730		(2,206,470)	19,272,260
MOBILE HOMES	11,168,925		2,226,023	13,394,948
TIMBER -100%	1,550,773		(527,721)	1,023,052
HEAVY DUTY EQUIP	109,242		194,200	303,442
GROSS DIGEST	2,348,804,838	3,023,106	10,702,704	2,362,530,648
EXEMPTIONS	261,851,609		10,465,695	272,317,304
NET DIGEST	2,086,953,229	3,023,106	237,009	2,090,213,344
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE: 19.0692024 MILLAGE RATE: 19.069				
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	2,086,953,229		
Net Value Added-Reassessment of Existing Real Property	RVA	3,023,106		
Other Net Changes to Taxable Digest	NAG	237,009		
2024 Net Digest	CYD	2,090,213,344	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	19.069	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.028	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	19.041	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate above, this section will automatically calculate the amount of increase in taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Rollback Millage Rate	19.041	
		2024 Millage Rate	19.069	
		Percentage Tax Increase	0.15%	

*

NOTICE

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 26, 2024 at 10:30 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 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

C o u n t y w i d e A r e a	COUNTY WIDE		2019	2020	2021	2022	2023	2024
	V A L U E	Real & Personal	2,168,331,227	2,163,163,020	2,198,933,646	2,238,840,705	2,314,497,168	2,328,536,946
		Motor Vehicles	38,593,720	33,302,130	27,271,890	21,816,130	21,478,730	19,272,260
		Mobile Homes	9,413,561	9,041,973	9,063,426	9,891,156	11,168,925	13,394,948
		Timber - 100%	879,982	1,495,506	451,797	2,289,558	1,550,773	1,023,052
		Heavy Duty Equipment	4,441,611	5,659,131	6,347,556	104,649	109,242	303,442
		Gross Digest	2,221,660,101	2,212,661,760	2,242,068,315	2,272,942,198	2,348,804,838	2,362,530,648
		Less Exemptions	230,356,351	207,489,470	230,102,841	228,870,912	261,851,609	272,317,304
		NET DIGEST VALUE	1,991,303,750	2,005,172,290	2,011,965,474	2,044,071,286	2,086,953,229	2,090,213,344
	R A T E	Gross Maintenance & Operation Millage	18.7020	19.0800	18.9860	22.6520	22.7020	22.7830
		Less Rollback (Local Option Sales Tax)	3.1330	3.5110	3.4170	3.5830	3.6330	3.7140
		NET M&O MILLAGE RATE	15.5690	15.5690	15.5690	19.0690	19.0690	19.0690
TAX		TOTAL M&O TAXES LEVIED	\$31,002,608	\$31,218,527	\$31,324,290	\$38,978,395	\$39,796,111	\$39,858,278
		Net Tax \$ Increase	\$549,821	\$215,919	\$105,763	\$7,654,105	\$817,716	\$62,167 *
		Net Tax % Increase	1.81%	0.70%	0.34%	24.44%	2.10%	0.16% *

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

PROJECTED 2024				
COUNTY:	DOUGHERTY	TAXING JURISDICTION:	SPECIAL SERVICES DISTRICT-UNINCORPORATED	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	602,029,660	901,479	6,755,989	609,687,128
PERSONAL	90,197,242		(6,442,030)	83,755,212
MOTOR VEHICLES	6,251,010		(1,054,410)	5,196,600
MOBILE HOMES	7,361,403		1,481,648	8,843,051
TIMBER -100%	1,550,773		(527,721)	1,023,052
HEAVY DUTY EQUIP	60,828		231,102	291,930
GROSS DIGEST	707,450,916	901,479	444,578	708,796,973
EXEMPTIONS	108,736,958		3,140,415	111,877,373
NET DIGEST	598,713,958	901,479	(2,695,837)	596,919,600
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE:	9.173		2024 MILLAGE RATE:	9.173
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	598,713,958		
Net Value Added-Reassessment of Existing Real Property	RVA	901,479		
Other Net Changes to Taxable Digest	NAG	(2,695,837)		
2024 Net Digest	CYD	596,919,600	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	9.173	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.014	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	9.159	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage		Rollback Millage Rate	9.159	
calculated above, this section will automatically calculate the amount of increase in pro		2024 Millage Rate	9.173	
portion of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Percentage Tax Increase	0.15%	

NOTICE

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CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

U N I N C O R P O R A T E D A R E A	UNINCORPORATED		2019	2020	2021	2022	2023	2024
	V A L U E	Real & Personal	613,649,153	620,817,551	648,940,045	674,421,744	692,226,902	693,442,340
		Motor Vehicles	10,185,000	8,438,370	6,881,910	6,181,990	6,251,010	5,196,600
		Mobile Homes	5,481,363	5,380,578	5,480,603	6,350,504	7,361,403	8,843,051
		Timber - 100%	879,982	1,457,187	389,884	2,289,558	1,550,773	1,023,052
		Heavy Duty Equipment	345,150	759,359	461,468	26,182	60,828	291,930
		Gross Digest	630,540,648	636,853,045	662,153,910	689,269,978	707,450,916	708,796,973
		Less Exemptions	88,017,108	89,288,019	99,945,180	101,226,966	108,736,958	111,877,373
		NET DIGEST VALUE	542,523,540	547,565,026	562,208,730	588,043,012	598,713,958	596,919,600
	R A T E	Gross Maintenance & Operation Millage	11.2090	11.3360	11.4100	11.3950	11.1680	11.3940
		Less Rollback (Local Option Sales Tax)	2.0360	2.1630	2.2370	2.2220	1.9950	2.2210
		NET M&O MILLAGE RATE	9.1730	9.1730	9.1730	9.1730	9.1730	9.1730
T A X	TAX	TOTAL M&O TAXES LEVIED	\$4,976,568	\$5,022,814	\$5,157,141	\$5,394,119	\$5,492,003	\$5,475,543
		Net Tax \$ Increase	\$172,207	\$46,246	\$134,327	\$236,978	\$97,885	(\$16,460) *
		Net Tax % Increase	3.58%	0.93%	2.67%	4.60%	1.81%	-0.30% *