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117 Putnam Drive, Suite A ♦ Eatonton, GA 31024

## **Agenda**

**Thursday, August 31, 2017 ♦ 6:00 PM**

*Putnam County Administration Building – Room 203*

### **Opening**

1. Welcome - Call to Order

### **Mill Rate Public Hearing**

2. Presentation of Proposed 2017 Mill Rate
3. Comments from the Public
4. Comments from Commissioners and/or Staff

### **Closing**

5. Adjournment

**Backup material for agenda item:**

2. Presentation of Proposed 2017 Mill Rate

# **NOTICE OF PROPERTY TAX INCREASE**

The Putnam County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by 1.73 percent for the incorporated area and 5.12 percent for the unincorporated area. All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 117 Putnam Drive, Eatonton, GA on September 8, 2017 at 9:00 a.m.

Times and places of additional public hearings on this tax increase are at the County Administration Building, 117 Putnam Drive, Eatonton, GA on August 31, 2017 11:00 a.m. and August 31, 2017 6:00 p.m.

**Incorporated area:**

This tentative increase will result in a millage rate of 8.999 mills for the incorporated area of the County, an increase of .153 mill. Without this tentative tax increase, the millage rate will be no more than 8.846 mills. The proposed tax increase for a home with a fair market value of \$200,000 is approximately \$10.71 and the proposed tax increase for non-homestead property with a fair market value of \$150,000 is approximately \$9.18.

**Unincorporated area:**

This tentative increase will result in a millage rate of 8.701 mills for the unincorporated area of the County, an increase of .424 mill. Without this tentative tax increase, the millage rate will be no more than 8.277 mills. The proposed tax increase for a home with a fair market value of \$200,000 is approximately \$29.68 and the proposed tax increase for non-homestead property with a fair market value of \$150,000 is approximately \$25.44.

## PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Putnam County Board of Commissioners announces its intention to increase the property taxes it will levy this year by 1.73 percent above the rollback millage rate for the incorporated area and 5.12 percent above the rollback millage rate for the unincorporated area.

*Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicates there has been an increase in the fair market value of any specific property, the board of assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.*

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Putnam County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Putnam County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on this increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 117 Putnam Drive, Eatonton, Georgia on:

Thursday, August 31, 2017 11:00 a.m.

Thursday, August 31, 2017 6:00 p.m.

Friday, September 8, 2017 9:00 a.m.

<b>NOTICE</b>						
The Putnam County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Putnam County Administration Building, 117 Putnam Drive, Eatonton, GA on September 8, 2017 at 9:00 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 digest and levy, along with the history of the tax digest and levy for the past five years.						
<b>CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY</b>						
<b>INCORPORATED</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Real & Personal	156,895,625	157,827,919	154,687,353	151,366,007	150,582,209	147,759,081
Motor Vehicles	6,346,330	6,228,720	5,361,740	3,943,470	3,031,800	2,421,980
Mobile Homes	874,063	1,818,018	1,735,017	1,545,374	1,464,236	1,486,199
Timber - 100%	0	119,773	0	0	0	0
Heavy Duty Equipment	0	0	0	22,998	0	172,300
Gross Digest	164,116,018	165,994,430	161,784,110	156,877,849	155,078,245	151,839,560
Less M & O Exemptions	41,747,843	38,655,015	35,802,604	37,530,625	36,944,491	35,550,251
Net M & O Digest	122,368,175	127,339,415	125,981,506	119,347,224	118,133,754	116,289,309
State Forest Land Assistance Grant Value	344,329	377,773	413,540	420,645	425,897	430,199
Adjusted Net M&O Digest	122,712,504	127,717,188	126,395,046	119,767,869	118,559,651	116,719,508
Gross M&O Millage	7.100	9.350	8.880	9.248	10.071	10.169
Less Millage Rate Rollbacks	1.700	1.430	0.960	1.210	1.220	1.170
Net M&O Millage	5.400	7.920	7.920	8.038	8.851	8.999
Net Taxes Levied	\$662,648	\$1,011,520	\$1,001,049	\$962,694	\$1,049,371	\$1,050,359
<b>UNINCORPORATED</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Real & Personal	1,351,445,231	1,360,502,609	1,351,653,062	1,318,541,837	1,310,094,745	1,257,468,994
Motor Vehicles	58,728,600	56,319,790	53,792,650	36,136,660	27,785,940	21,356,460
Mobile Homes	3,924,801	3,081,070	3,274,357	2,984,852	3,061,527	3,295,197
Timber - 100%	1,758,753	2,241,189	2,587,369	2,981,051	1,690,662	2,205,438
Heavy Duty Equipment	49,168	27,600	67,142	0	281,034	401,475
Gross Digest	1,415,906,553	1,422,172,258	1,411,374,580	1,360,644,400	1,342,913,908	1,284,727,564
Less M & O Exemptions	167,246,350	161,606,134	144,271,738	145,966,434	140,884,769	141,550,325
Net M & O Digest	1,248,660,203	1,260,566,124	1,267,102,842	1,214,677,966	1,202,029,139	1,143,177,239
State Forest Land Assistance Grant Value	5,067,450	5,348,952	6,507,131	7,463,101	7,558,726	8,804,432
Adjusted Net M&O Digest	1,253,727,653	1,265,915,076	1,273,609,973	1,222,141,067	1,209,587,865	1,151,981,671
Gross M&O Millage	7.100	9.350	8.890	9.219	10.071	10.169
Less Millage Rate Rollbacks	1.700	1.950	1.490	1.800	1.784	1.468
Net M&O Millage	5.400	7.400	7.400	7.419	8.287	8.701
Net Taxes Levied	\$6,770,129	\$9,367,772	\$9,424,714	\$9,067,065	\$10,023,855	\$10,023,393
<b>TOTAL COUNTY</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Total County Value	1,376,440,157	1,393,632,264	1,400,005,019	1,341,908,936	1,328,147,516	1,268,701,179
Total County Taxes Levied	\$7,432,777	\$10,379,292	\$10,425,763	\$10,029,759	\$11,073,226	\$11,073,751
Net Taxes \$ Increase	(\$334,257)	\$2,946,515	\$46,471	(\$396,004)	\$1,043,467	\$525
Net Taxes % Increase	-4.30%	39.64%	0.45%	-3.80%	10.40%	0.00%
Publish 8/24/17	*Start time may be delayed if another public hearing is scheduled prior to this meeting.					

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017**

COUNTY **PUTNAM** TAXING JURISDICTION **INCORPORATED**

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	115,845,730	71,309	-655,853	115,261,186
PERSONAL	34,736,479		-2,238,584	32,497,895
MOTOR VEHICLES	3,031,800		-609,820	2,421,980
MOBILE HOMES	1,464,236		21,963	1,486,199
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		172,300	172,300
GROSS DIGEST	155,078,245	71,309	-3,309,994	151,839,560
EXEMPTIONS	36,944,491	144	-1,394,384	35,550,251
NET DIGEST	118,133,754	71,165	-1,915,610	116,289,309
FLPA Reimbursement Value	425,897		4,302	430,199
Adjusted NET DIGEST	118,559,651	71,165	-1,911,308	116,719,508
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	8.851	2017 PROPOSED MILLAGE RATE >>>		8.999

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	118,559,651	
Net Value Added-Reassessment of Existing Real Property	RVA	71,165	
Other Net Changes to Taxable Digest	NAG	-1,911,308	
2017 Net Digest	CYD	116,719,508	(PYD+RVA+NAG)
2016 Millage Rate	PYM	8.851	
Millage Equivalent of Reassessed Value Added	ME	0.005	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	8.846	PYM - ME

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2017 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. Section 48-5-32.1(c) (2)	Rollback Millage Rate	8.846
	2017 Millage Rate	8.999
	Percentage Increase	1.73%

**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.

\_\_\_\_\_  
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.

\_\_\_\_\_  
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. Section 48-5-32.1 for the taxing jurisdiction for tax year 2017 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2017 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 2017 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, 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 2017 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017**

COUNTY **PUTNAM** TAXING JURISDICTION **UNINCORPORATED**

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	1,268,358,486	1,602,400	-58,618,161	1,211,342,725
PERSONAL	41,736,259		4,390,010	46,126,269
MOTOR VEHICLES	27,785,940		-6,429,480	21,356,460
MOBILE HOMES	3,061,527		233,670	3,295,197
TIMBER -100%	1,690,662		514,776	2,205,438
HEAVY DUTY EQUIP	281,034		120,441	401,475
GROSS DIGEST	1,342,913,908	1,602,400	-59,788,744	1,284,727,564
EXEMPTIONS	140,884,769	254,956	410,600	141,550,325
NET DIGEST	1,202,029,139	1,347,444	-60,199,344	1,143,177,239
FLPA Reimbursement Value	7,558,726		1,245,706	8,804,432
Adjusted NET DIGEST	1,209,587,865	1,347,444	-58,953,638	1,151,981,671
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	8.287	2017 PROPOSED MILLAGE RATE >>>		8.701

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest	PYD	1,209,587,865	
Net Value Added-Reassessment of Existing Real Property	RVA	1,347,444	
Other Net Changes to Taxable Digest	NAG	-58,953,638	
2017 Net Digest	CYD	1,151,981,671	(PYD+RVA+NAG)
2016 Millage Rate	PYM	8.287	
Millage Equivalent of Reassessed Value Added	ME	0.010	(RVA/CYD) * PYM
Rollback Millage Rate for 2017	RR	8.277	PYM - ME

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2017 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. Section 48-5-32.1(c) (2)	Rollback Millage Rate	8.277
	2017 Millage Rate	8.701
	Percentage Increase	5.12%

**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.

\_\_\_\_\_  
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.

\_\_\_\_\_  
Tax Collector or Tax Commissioner

\_\_\_\_\_  
Date

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\_\_\_\_ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2017 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Backup material for agenda item:**

3. Comments from the Public



# PUTNAM COUNTY BOARD OF COMMISSIONERS



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117 Putnam Drive, Suite A ♦ Eatonton, GA 31024  
Tel: 706-485-5826 ♦ Fax: 706-923-2345 ♦ [www.putnamcountyga.us](http://www.putnamcountyga.us)

## **AGENDA ITEM**

Date: 8/31/2017

To: BOC

From: Finance Department

Subject: Comments from the Public

## **NOTES**

**Backup material for agenda item:**

4. Comments from Commissioners and/or Staff



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## **AGENDA ITEM**

Date: 8/31/2017

To: BOC

From: Finance Department

Subject: Comments from Commissioners and/or Staff

## **NOTES**