

#### 117 Putnam Drive, Suite A & Eatonton, GA 31024

Agenda Friday, September 8, 2017  $\diamond$  9:00 AM Putnam County Administration Building – Room 203

#### Opening

- 1. Welcome Call to Order
- 2. Invocation
- 3. Pledge of Allegiance

#### **Mill Rate Public Hearing**

- 4. Presentation of Proposed 2017 Mill Rate
- 5. Comments from the Public
- 6. Comments from Commissioners and/or Staff

#### **Budget Public Hearing**

- 7. Presentation of Proposed FY18 Budget
- <u>8.</u> Comments from the Public
- 9. Comments from Commissioners and/or Staff

#### **Called Meeting**

- <u>10.</u> Public Comments
- 11. Approval of Agenda
- 12. Consent Agenda
  - a. Approval of Minutes August 15, 2017 Public Hearing & Regular Meeting (staff)
  - b. Approval of Minutes August 31, 2017 Mill Rate PH #1 (staff)
  - c. Approval of Minutes August 31, 2017 Mill Rate PH #2 (staff)

d. Authorization for Chairman to sign letter to Middle Georgia Regional Commission requesting technical assistance for Coal Communities grant (PDA)

e. Authorization for Chairman to sign letter to Middle Georgia Regional Commission regarding technical assistance for OneGeorgia grant (PDA)

f. Authorization for Chairman to sign Resolution and Proxy Appointment form for Middle Georgia Consortium Representative (staff)

- g. Authorization for Chairman to sign documents related to ACCG-Group Health Benefit Program (staff)
  - i. Group Adoption Agreement
  - ii. Business Associate Agreement
- h. Authorization for Chairman to sign Letter of Intent for Underwriting Services to Refinance SWA Loan (SH)
- 13. Discussion of the Georgia Heart program in support of rural hospitals (AF)
- 14. Discussion and possible action on Retirement Watch Policy (staff)
- 15. Discussion and possible action regarding a Roundtable and Lunch with local manufacturing businesses (DB)
- 16. Ratification of the Board of Education Mill Rate (staff)
- 17. Resolution setting 2017 mill rate for incorporated county maintenance and operation (staff)
- 18. Resolution setting 2017 mill rate for unincorporated county maintenance and operation (staff)

#### **Reports/Announcements**

- 19. County Manager Report
- 20. County Attorney Report
- 21. Commissioner Announcements

#### Closing

22. Adjournment

The Board of Commissioners reserves the right to continue the meeting to another time and place in the event the number of people in attendance at the meeting, including the Board of Commissioners, staff, and members of the public exceeds the legal limits. The meeting cannot be closed to the public exceet by a majority vote of a quorum present for the meeting. The board can vote to go into an executive session on a legally exempt matter during a public meeting even if not advertised or listed on the agenda.

1

4. Presentation of Proposed 2017 Mill Rate

#### NOTICE

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.

CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
INCORPORATED	2012	2013	2014	2015	2016	2017
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
UNINCORPORATED	2012	2013	2014	2015	2016	2017
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
TOTAL COUNTY	2012	2013	<b>2014</b>	2015	2016	2017
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.						

# 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.

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017				
			INCORPO	
	NAW	TAXING JURISDICTION		
		PORTIONS OF THIS SE		
This information will be the act	tual values and millage			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 PROPO	SED MILLAGE RATE >>>	8.999
THIS SECTION W	/ILL CALCULATE AUT	<b>FOMATICALLY UPON EN</b>	NTRY OF INFORMATION	ABOVE
DESCRIPTIO	N	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest		PYD	118,559,651	
Net Value Added-Reassessment of Exist	ting Real Property	RVA	71,165	
Other Net Changes to Taxable Digest	3	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
		ENTAGE INCREASE IN		
If the 2017 Proposed Millage Rate for thi	-	-	Rollback Millage Rate	8.846
computed above, this section will automa taxes that is part of the notice required in	-		2017 Millage Rate Percentage Increase	8.999 1.73%
taxes that is part of the holice required in	TO.C.G.A. Section 40-5-52.1	(6) (2)	Fercentage 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 Lax 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.				
I ax Collector or 1 ax 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				
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

### 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.

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2017				
		TAXING JURISDICTION	UNINCORPORATED	
		PORTIONS OF THIS SE		
This information will be the act	tual values and millage			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	,	-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		DSED MILLAGE RATE >>>	8.701
		COMATICALLY UPON EN		
DESCRIPTIO		ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest		PYD	1,209,587,865	
Net Value Added-Reassessment of Exist	ting Real Property	RVA	1,347,444	
Other Net Changes to Taxable Digest	ing roar roporty	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 2017RR8.277PYM - ME				
CON	<b>IPUTATION OF PERC</b>	ENTAGE INCREASE IN	PROPERTY TAXES	
If the 2017 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate 8.27				
computed above, this section will automa	atically calculate the amount of	of increase in property	2017 Millage Rate	8.701
taxes that is part of the notice required in	0.C.G.A. Section 48-5-32.1	(c) (2)	Percentage Increase	5.12%
		CERTIFICATIONS		
LERTIFICATIONS 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 Lax 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.				
Lax Collector or Lax 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

5. Comments from the Public



### 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

## AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Staff

Subject: Mill Rate Public Hearing - Comments from the Public

### **NOTES**

6. Comments from Commissioners and/or Staff



### 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

## AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Staff

Subject: Mill Rate Public Hearing – Comments from Commissioners and/or Staff

### **NOTES**

7. Presentation of Proposed FY18 Budget

### 2018 PUTNAM COUNTY PROPOSED BUDGET

### Fiscal Year October 1, 2017 to September 30, 2018

#### **GENERAL FUND REVENUES**

Taxes	14,420,770
Licenses and Permits	150,000
Intergovernmental Revenues	265,792
Charges for Services	1,975,150
Fines	386,100
Interest & Miscellaneous	60,000
Transfer from Other Funds	60,000
Appropriation from Fund Balance	1,569,476
TOTAL GENERAL FUND REVENUES	18,887,288

### **GENERAL FUND EXPENSES General Government**

District Commissioners	193,666
Executive Officers	213,325
Board of Elections & Registration	267,282
Finance Department	235,701
General Administration	256,000
Legal Services	125,000
Human Resources	140,339
Tax Commissioner	553,935
Tax Assessors	641,055
Board of Equalization	15,216
Risk Management	230,000
Public Buildings	511,725
Regional Development Fees	19,545
Total General Government	3,402,789

Public Works	2,683,479
Health and Welfare	
Health Department	238,102
Putnam General Hospital	400,000
Putnam Jasper Service Center	16,000
Family & Childrens Services	32,078
Indigent Burial	1,200
Senior Citizens Program	30,000
Public Transit System	232,061
Total Health & Welfare	949,441
Cultural and Recreational	
Recreation	878,984
Uncle Remus Golf Course	217,847
Eatonton Public Library	160,300
Total Culture and Recreation	1,257,131
Development	
County Extension Service	50,078
Planning & Dev./ P&D Commission/Code Enforcement	521,459
Putnam Development Authority	185,286
Total Development	756,823
TOTAL GENERAL FUND EXPENSES	18,887,288

#### Judicial

Superior Court	111,963	SPECIAL REVENUE FUNDS	Revenues	<b>Expenses</b>
Clerk of Superior Court & Image Acc.	452,793	Law Library Fund	15,000	15,000
District Attorney	69,332	Jail Fund	60,000	60,000
State Court	124,746	Juvenile Services Fund	1,600	1,600
Solicitor's Office	134,489	Drug Abuse Education & Treatment Fund	39,075	39,075
State Court Judge's Office	102,810	Drug Consfication Fund	50,000	50,000
Magistrate Court	256,032	Federal Forfeiture Fund	3,000	3,000
Probate Court	260,460	Emergency 911 Fund	426,840	426,840
Juvenile Court	150,149	Fire Suppression Fund	85,886	85,886
Juvenile Prosecutor's Office	18,000	Hotel/Motel Tax Fund	161,875	161,875
Public Defender's Office	88,984	Victim & Witness Assistance Program	22,600	16,360
Total Judicial	1,769,758	Local Maintenance Improvement Grant	523,665	523,665
		Juvenile Prosecutors Fund	157,053	124,568
Public Safety				
Sheriff and Jail Operations	4,476,744	ENTERPRISE FUNDS	<b>Revenues</b>	Expenses
Fire Stations & Rescue	1,524,356	Solid Waste Fund	60,000	60,000
Ambulance Service	1,782,119	Oconee Springs Park Fund	388,450	384,435
Coroner	66,700			
Animal Services	204,738			
Emergency Management	13,210			
Total Public Safety	8,067,867			

8. Comments from the Public



### 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

## **AGENDA ITEM**

Date: 9/08/2017

To: BOC

From: Staff

Subject: Budget Public Hearing – Comments from the Public

### <u>NOTES</u>

9. Comments from Commissioners and/or Staff



### 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

## **AGENDA ITEM**

Date: 9/08/2017

To: BOC

From: Staff

Subject: Budget Public Hearing – Comments from Commissioners and/or Staff

### **NOTES**

10. Public Comments



### 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

## AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Staff

Subject: Public Comments

### **NOTES**

11. Approval of Agenda



### 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

## AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Staff

Subject: Approval of Agenda

### <u>NOTES</u>

22

12. Consent Agenda

a. Approval of Minutes - August 15, 2017 Public Hearing & Regular Meeting (staff)

- b. Approval of Minutes August 31, 2017 Mill Rate PH #1 (staff)
- c. Approval of Minutes August 31, 2017 Mill Rate PH #2 (staff)

d. Authorization for Chairman to sign letter to Middle Georgia Regional Commission requesting technical assistance for Coal Communities grant (PDA)

e. Authorization for Chairman to sign letter to Middle Georgia Regional Commission regarding technical assistance for OneGeorgia grant (PDA)

f. Authorization for Chairman to sign Resolution and Proxy Appointment form for Middle Georgia Consortium Representative (staff)

g. Authorization for Chairman to sign documents related to ACCG-Group Health Benefit Program (staff)

- i. Group Adoption Agreement
- ii. Business Associate Agreement

h. Authorization for Chairman to sign Letter of Intent for Underwriting Services to Refinance SWA Loan (SH)



### 117 Putnam Drive, Suite A & Eatonton, GA 31024

Minutes Tuesday, August 15, 2017  $\diamond$  6:30 PM Putnam County Administration Building – Room 203

The Putnam County Board of Commissioners met on Tuesday, August 15, 2017 at approximately 6:30 PM in the Putnam County Administration Building, 117 Putnam Drive, Room 204, Eatonton, Georgia

### PRESENT

Chairman Stephen Hersey Commissioner Kelvin Irvin Commissioner Daniel Brown Commissioner Alan Foster Commissioner Trevor Addison

STAFF PRESENT County Attorney Barry Fleming County Manager Paul Van Haute County Clerk Lynn Butterworth

### Opening

1. Welcome - Call to Order Chairman Hersey called the meeting to order at approximately 6:32 p.m. (Copy of agenda made a part of the minutes on page \_\_\_\_\_.)

2. Invocation The invocation was given by Rev. Marion Clark, Lake Oconee Presbyterian Church.

3. Pledge of Allegiance The Pledge of Allegiance was led by Chairman Hersey.

### **Zoning Public Hearing**

4. Request by Antonio Mullins for a conditional use at 202 Horton Drive. Presently zoned AG-1 [Map 050, Parcel 015]

Mr. Antonio Mullins spoke in support of this request. No one signed in to speak against this item. Planning & Development staff recommendation was for approval of a conditional use for a community event center at 202 Horton Drive with the following conditions: 1) Owners shall present a parking plan, prepared by a design professional which shall be approved by the Planning Director and executed prior to the issuance of a business registration; 2) Hours of operation shall not exceed 12:00 a.m. Motion made by Commissioner Irvin, seconded by Commissioner Addison, to approve the request by Antonio Mullins for a conditional use at 202 Horton Drive [Map 050, Parcel 015] with the following conditions: 1) Owners shall present a parking plan, prepared by a design professional which shall be approved by the Planning Director and executed prior to the issuance of a business registration; 2) Hours of operation shall not exceed 12:00 a.m. Motion carried with Commissioner Irvin, Brown, Foster, and Addison and Chairman Hersey voting yes.

5. Request by James & Nina Peebles to rezone 22.04 acres at 143 Checking Station Road from AG-1 to AG-2 [Map 024, part of Parcel 003]

Mrs. Nina Peebles spoke in support of this request. No one signed in to speak against this item. Planning and Development staff recommendation was for approval. Motion made by Commissioner Irvin, seconded by Commissioner Brown, to approve the request by James & Nina Peebles to rezone 22.04 acres at 143 Checking Station Road from AG-1 to AG-2 [Map 024, part of Parcel 003]. Motion carried with Commissioners Irvin, Brown, Foster, and Addison and Chairman Hersey voting yes.

### **Regular Business Meeting**

6. Public Comments None

### 7. Approval of Agenda

Motion made by Commissioner Foster, seconded by Commissioner Addison, to approve the agenda. Motion carried with Commissioners Irvin, Brown, Foster, and Addison and Chairman Hersey voting yes.

- 8. Consent Agenda
  - a. Approval of Minutes August 4, 2017 Regular Meeting
  - b. Approval of Minutes August 4, 2017 Budget Work Session
  - c. Approval of Minutes August 7, 2017 Budget Work Session

Motion made by Commissioner Foster, seconded by Commissioner Addison, to approve the Consent Agenda. Motion carried with Commissioners Irvin, Brown, Foster, and Addison and Chairman Hersey voting yes.

9. Discussion and possible action to increase the County Attorney Fee

Chairman Hersey explained that this item was at his request, not the County Attorney's. He further advised that the law firm of Fleming and Nelson has been with the county for over four years at the same fee of \$150 per hour and he would like to see it raised to \$175 per hour. Motion made by Commissioner Addison, seconded by Commissioner Brown, to leave the County Attorney fee at \$150 per hour. Motion carried with Commissioners Irvin, Brown, and Addison voting yes and Commissioner Foster and Chairman Hersey voting no.

### 10. Update on the regional TSPLOST

Chairman Hersey provided an update that all pieces are in place to go forward on the November ballot, however, the Executive Committee meets on Wednesday and the Roundtable meets on Friday and it is hoped they will vote to put the regional TSPLOST vote off until May 2018. He also gave a status update on the single county TSPLOST that we are still waiting for the city to approve and sign off on the Intergovernmental Agreement and provide a project list for Exhibit A of the Resolution. It is believed they will do all this at their next meeting. No action was taken.

### 11. Discussion of refinancing the Sinclair Water Authority USDA loan

Chairman Hersey advised that SWA is considering refinancing their USDA loan based on the recent experience of EPWSA refinancing their loans. The situations are very similar and the interest rates and terms should be as well. EPWSA received a 9% reduction in debt service for loans or \$60,000 in savings per year for the term of the debt. Raymond James Financial will do the preparation work with no fee unless the bonds are issued. No action was taken.

### **Reports/Announcements**

### 12. County Manager Report

County Manager Van Haute reported that he received a rough draft TSPLOST project list from the city that he will email to commissioners tomorrow and that the Sheriff's Office deputy left the courthouse early today for other duties, which left no security or anyone to lock up at the end of the day. He will look into the security plan and talk to Sheriff Sills.

### 13. County Attorney Report

County Attorney Fleming reported additional information regarding the joint effort with the city for zoning purposes. At the last meeting he was asked if one body could approve requests for inside the city limits and the unincorporated area. He discovered a 1957 law that did make that possible, however, in 1983 the Georgia Constitution was rewritten and that can't be done any longer. The county governing body must make the final decision for items in the county and the same for the city. There can however be just one Planning & Zoning board which would make recommendations to the two governing bodies.

14. Commissioner Announcements Commissioner Irvin: none

Commissioner Brown: none

Commissioner Foster: none

Commissioner Addison: none

Chairman Hersey: none

Closing 15. Adjournment Motion made by Commissioner Irvin, seconded by Commissioner Brown, to adjourn the meeting. Motion carried with Commissioners Irvin, Brown, Foster, and Addison and Chairman Hersey voting yes.

Meeting adjourned at approximately 8:06 p.m.

ATTEST:

Lynn Butterworth County Clerk Stephen J. Hersey Chairman



### 117 Putnam Drive, Suite A & Eatonton, GA 31024

Minutes Thursday, August 31, 2017 ◊ 11:00 AM Putnam County Administration Building – Room 203

The Putnam County Board of Commissioners met for a Public Hearing on Thursday, August 31, 2017 at approximately 11:00 AM in the Putnam County Administration Building, 117 Putnam Drive, Room 203, Eatonton, Georgia

### PRESENT

Chairman Stephen Hersey Commissioner Kelvin Irvin Commissioner Daniel Brown Commissioner Alan Foster Commissioner Trevor Addison

STAFF PRESENT County Manager Paul Van Haute Asst. County Manager Lisa Jackson Finance Director Linda Cook County Clerk Lynn Butterworth

### Opening

1. Welcome - Call to Order Chairman Hersey called the Public Hearing to order at approximately 11:03 a.m. (Copy of agenda made a part of the minutes on minute book page \_\_\_\_\_.)

### **Mill Rate Public Hearing**

2. Presentation of Proposed 2017 Mill Rate County Manager Van Haute presented information regarding the proposed 2017 mill rate. (Copy of presentation made a part of the minutes on minute book pages \_\_\_\_\_\_ to \_\_\_\_\_.)

3. Comments from the Public Mr. Billy Webster commented on expenditures, insurance premium tax offset, and consolidation.

4. Comments from Commissioners and/or Staff None

Closing

5. Adjournment

Motion made by Commissioner Foster, seconded by Chairman Hersey, to adjourn the hearing. Motion carried with Commissioners Irvin, Brown, Foster, and Addison and Chairman Hersey voting yes.

Public Hearing adjourned at approximately 11:44 a.m.

ATTEST:

Lynn Butterworth County Clerk Stephen J. Hersey Chairman 28



### 117 Putnam Drive, Suite A & Eatonton, GA 31024

Minutes Thursday, August 31, 2017 ◊ 6:00 PM Putnam County Administration Building – Room 203

The Putnam County Board of Commissioners met for a Public Hearing on Thursday, August 31, 2017 at approximately 6:00 PM in the Putnam County Administration Building, 117 Putnam Drive, Room 203, Eatonton, Georgia

### PRESENT

Chairman Stephen Hersey Commissioner Daniel Brown Commissioner Alan Foster Commissioner Trevor Addison

ABSENT Commissioner Kelvin Irvin

STAFF PRESENT County Manager Paul Van Haute Finance Director Linda Cook County Clerk Lynn Butterworth

### Opening

1. Welcome - Call to Order Chairman Hersey called the Public Hearing to order at approximately 6:02 p.m. (Copy of agenda made a part of the minutes on minute book page \_\_\_\_\_.)

### **Mill Rate Public Hearing**

2. Presentation of Proposed 2017 Mill Rate County Manager Van Haute presented information regarding the proposed 2017 mill rate. (Copy of presentation made a part of the minutes on minute book pages \_\_\_\_\_\_ to \_\_\_\_\_.)

3. Comments from the Public None

4. Comments from Commissioners and/or Staff None

Closing

5. Adjournment

Motion made by Commissioner Foster, seconded by Commissioner Addison, to adjourn the hearing. Motion carried with Commissioners Brown, Foster, and Addison and Chairman Hersey voting yes.

Public Hearing adjourned at approximately 6:13 p.m.

ATTEST:

Lynn Butterworth County Clerk Stephen J. Hersey Chairman August 14, 2017

Ms. Laura Mathis Executive Director Middle Georgia Regional Commission 175 Emery Highway, Suite C Macon, GA 31217

Dear Ms. Mathis:

Putnam County requests technical assistance in applying for a **Assistance to Coal Communities 2017 grant** for economic development purposes. Please contact Terry Schwindler, Economic Development Director regarding this application.

Thank you for your assistance in this matter.

Sincerely,

Stephen Hersey, Chair Putnam County Board of Commissioners

cc: Terry Schwindler, Putnam Development Authority

August 14, 2017

Ms. Laura Mathis Executive Director Middle Georgia Regional Commission 175 Emery Highway, Suite C Macon, GA 31217

Dear Ms. Mathis:

Putnam County requests technical assistance in applying for a One Georgia grant for economic development purposes. Please contact Terry Schwindler, Economic Development Director regarding this application.

Thank you for your assistance in this matter.

Sincerely,

Stephen Hersey, Chair Putnam County Board of Commissioners

cc: Terry Schwindler, Putnam Development Authority



**BE IT RESOLVED** that in conformity with the provisions of the Formal Agreement among Chief Elected Executive Officials for the implementation of the Workforce Investment Area, and the implementing documents, Putnam County hereby appoints the following individual to the Executive Committee and Board of Directors of the Middle Georgia Consortium, Inc. to represent this County.

Daniel W. Brown, District Two Commissioner 117 Putnam Drive, Suite A Eatonton, GA 31024 (706) 485-7346

Resolved this 8<sup>th</sup> day of September 2017

BY:

Dr. Stephen J. Hersey, Chairman

ATTEST: \_\_\_

Lynn Butterworth, County Clerk

#### PROXY APPOINTMENT

#### O.C.G.A 14-3-724

The below proxy, or anyone he or she names in his or her place, is hereby authorized to vote on any and all business matters brought before the Executive Board except in the election of the Chief Local Elected Official also known as the Chairperson.

Proxy Appointments may be designated short-term by meeting or long-term, not to exceed eleven (11) months. Proxy designation may be submitted in writing, either by written letter or this proxy appointment document. Notice must contain proxy's name, authorized proxy term, and member's signature and date. Long-term designation(s) will be for the period stated unless written notice is submitted to the Middle Georgia Consortium.

An electronic transmission must contain or be accompanied by information from which it can be determined that the member, the member's agent or the member's attorney in fact authorized the electronic transmission.

Proxy				
Name of Proxy and Title	Proxy's Email Address			
Daniel W. Brown, Commissioner	dbrown@putnamcountyga.us			
Organization's Name, Address and ZIP	Code			
Putnam County Board of Commissioners, 117 Putnam Dr, Suite A, Eatonton, GA 31024				
Telephone Number	FAX Number			
706-485-5826	706-923-2345			
Designated Period				
By Meeting Date:, or				
From $\frac{9-1-17}{1}$ to $\frac{7-31-18}{1}$ not to exceed eleven (11) months.				

#### Designation and Signature by County Commission Chair or Mayor

Name of County Commission Chair or Mayor Stephen J. Hersey, Chairman	Email Address shersey@putnamcountyga.us
County Represented	Telephone number
Putnam County	706-485-5826
Signature	Date

Attest: \_\_\_



191 Peachtree Street NE Suite 700 Atlanta, Georgia 30303 p 800.858.2224 f 404.522.1897 accg.org

August 17, 2017

Ms. Cynthia Miller H R Director Putnam County 117 Putnam Drive, Suite A Eatonton, GA 31024

RE: Membership Documentation for the ACCG - Group Health Benefit Program

Dear Cynthia:

After reviewing our files, we have discovered that some of the necessary information pertaining to Putnam County's participation in the program is missing. The following internal documentation regarding your membership is being resent, since the agreements require signatures.

If you have any of these final documents with all the required signatures in your files, please send us a copy. Otherwise, please sign these documents for our records, and return to the address below.

Ms. Penny Henderson ACCG Insurance Programs 191 Peachtree Street, Suite 700 Atlanta, GA 30303

We are only intending to restore internal accuracy by updating our records. We apologize for the inconvenience. Putnam County is recognized as a member of the ACCG GHBP Insurance Program. If you have any questions or concerns, please contact me at 404-589-7834 or <u>phenderson@accg.org</u>.

Thank you,

ENNY

Penny J. Henderson ACCG Insurance Programs

Enclosures

2017 AUG 22 AM 9:07



# ACCG GROUP HEALTH BENEFITS PROGRAM

The Association County Commissioners of Georgia - Group Health Benefits Program is a fullyinsured health insurance program for Georgia county governments. The ACCG - GHBP became effective on October 1, 1992 with an initial membership of 9 counties and currently has 91 members.

The ACCG - GHBP is administered by BlueCross BlueShield of Georgia. The ACCG worked with BlueCross BlueShield of Georgia (BSBCGa) to develop specialized coverage options to best suit the needs of county governments. BlueCross BlueShield of Georgia has contracted with doctors and hospitals to provide reduced fees for medical treatments to our subscribers. The Prudent Buyer, which provides reduced hospital bills, and the Participating Physician's Program have been a tremendous help in managing health care costs and in reducing the ACCG's group experience. ACCG staff and designated BCBSGa marketing representatives are available to provide interested counties with information and quotes. Access to the coverage is available directly through the ACCG and BCBSGa.

One of the principle reasons the ACCG developed a health insurance program was due to the reported hardship that counties experience as a result of the volatile and unpredictable rate changes prevalent in the private health insurance market. In an attempt to counteract this rate volatility, the ACCG established a Rate Stabilization Reserve Fund. The reserve will be funded by any differences between premiums and claims plus expenses - which in a traditional insurance plan would go to an insurance company as underwriting profits. The ACCG anticipates using the Rate Stabilization Reserve Fund to partially offset future premium increases.

This ACCG health insurance program (ACCG - GHBP) employs some of the same features as the ACCG workers' compensation insurance program (ACCG - GSIWCF) and property and liability insurance program (ACCG - IRMA). These features have successfully moderated rate increases and minimized administrative costs.

ACCG is continuously working with BlueCross BlueShield of Georgia to enhance the coverages and benefits of the program to meet the ever-changing health insurance industry.



# **GROUP HEALTH BENEFITS PROGRAM**

# 91 Members / August 2017

06/01/93	ACCG	08/01/98
08/01/06	Bacon County	
10/01/12	Barrow County	05/01/05
01/01/03	Bartow County	09/01/15
10/01/03	Ben Hill County	01/01/11
02/01/08	Macon-Bibb County	01/01/13
09/01/93	Bleckley County	10/01/11
01/01/17	Bryan County	05/01/04
03/01/03	Burke County	11/01/14
08/01/15	Butts County	07/01/09
02/01/15	Butts County W & S Authority	01/01/17
04/01/14	Candler County	07/01/15
07/01/13	Carroll County	06/01/16
07/01/10	Carroll County Water Authority	01/01/03
03/01/04	Charlton County	02/01/00
07/01/02	Chatham County	02/01/04
05/01/03	Chattooga County	07/01/15
03/01/16	Cusseta-Chattahoochee County	12/01/14
08/01/05	Clinch County	10/01/01
09/01/08	Columbus Housing Authority	10/01/14
07/01/17	Cook County	09/01/05
07/01/17	Crisp County	02/01/01
10/01/07	Dade County	08/01/11
07/01/13	Dawson County	10/01/11
02/01/03	Dodge County	
10/01/01	Dooly County	12/01/08
12/01/07	Douglas County	11/01/99
10/01/09	Early County	01/01/15
10/01/09	Early County Public Safety Dept	07/01/17
01/01/17	Effingham County	08/01/10
11/01/07	Elbert County	01/01/17
		01/01/13

Ellijay - Gilmer County W & S Authority Floyd County Georgia Sheriff's Youth Homes Inc. Gilmer County Glynn County Greene County Habersham County Hancock County Harris County Hart County Heard County Henry County Houston County Jackson County Jeff Davis County Jefferson County Jenkins County Jones County Lamar County Laurens County Liberty County Long County Lumpkin County W & S Authority Macon County Marion County McDuffie County Meriwether County Miller County Monroe County Murray County

07/01/17 Newton County 05/01/16 Paulding County 10/01/13 Peach County 10/01/14 **Pickens County** 07/01/03 Polk County 12/01/02 Pulaski County 07/01/16 Putnam County 07/01/17 Oglethorpe County 11/01/12 Seminole County 01/01/09 Sinclair Water Authority 07/01/12 Spalding County 07/01/02 Stephens County 07/01/99 Stewart County 01/01/04 Sumter County Taliaferro County 05/01/03 01/01/97 Telfair County 07/01/16 Terrell County 09/1/2015 Three Rivers Regional Commission 07/01/03 Tift County 04/01/97 Treutlen County 07/01/17 **Turner County** 06/01/14 Upson County 07/01/11 Walton County 07/01/16 Ware County 07/01/04 Washington County 09/1/14 Unified Government of Webster County 01/01/11 Whitfield County 09/01/12 Wilcox County 01/01/06 Wilkes County 01/01/97 Wilkinson County

# **GROUP ADOPTION AGREEMENT**

ð

# FOR THE

# ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA

# **ADOPTION AGREEMENT**

This Agreement is made and entered into by and among the Association County Commissioners of Georgia (hereinafter called ACCG), BlueCross and BlueShield of Georgia (hereinafter called BCBS) and the <u>Putnam County's Board of Commissioners</u> (hereinafter County), this 1st day of July, 2016.

### WITNESSETH

Whereas, ACCG desires to assist Counties (defined as Georgia Counties which are members of ACCG, in good standing, consolidated city-county governments and any public authority, commission, board, or similar body created or activated by an Act of the General Assembly, or by resolution or ordinance of the governing authority of a county, individually or jointly with any other political subdivision or subdivisions of the State of Georgia, pursuant to the Constitution of the State or an Act of the General Assembly, and which carries out its functions on a county-wide basis, a multi-county basis or wholly within the unincorporated area of a county) in obtaining competitive rates for group health and dental insurance, group life and accidental death and dismemberment insurance for Counties' employees;

Whereas, BCBS and its affiliates are in the business of providing group health and dental insurance, group life and accidental death and dismemberment insurance, and desire to sell such insurance (hereinafter called the Insurance Products) to Counties;

Whereas, ACCG and BCBS have entered into a Sponsorship Agreement dated February 8, 2000 wherein ACCG shall sponsor the Insurance Products sold and administered by BCBS to the Counties;

Whereas, all Insurance Products may be fully insured by BCBS without a right of assessment against the Counties; or at the written option of individual counties, a county may be self-insured for medical and/or dental coverage. Such self-insured counties shall be responsible for paying all administrative fees, reinsurance charges and claim charges specific to their account.

Now therefore in consideration of the foregoing premises and the mutual promises and covenants contained hereafter, the parties hereto, intending to be legally bound, agree as follows:

- BCBS shall offer the Insurance Products according to standard Underwriting criteria to County, which is an eligible County as defined herein, as such Insurance Products are set forth in the Master Contracts between BCBS and County.
- BCBS shall administer and carry out the day-to-day operations of the Insurance Products, including, but not limited to the processing and payment of claims.

- County shall agree to pay all premiums (or if self-insured all administrative fees, reinsurance charges and claims charges specific to its account) when due to BCBS for the term of the Insurance Products.
- 4. County agrees to enact, if required, an ordinance authorizing County to enter into this Agreement and all other Agreements related hereto.
- 5. County, hereby subscribes to the BCBS Insurance Products, and acknowledges that County shall look solely to BlueCross and BlueShield of Georgia, Inc. for the responsibility to operate, control, care, manage and service the Insurance Products during their terms. County will make no claim against ACCG based on ACCG's sponsorship, marketing, service or communication of the Insurance Products. Without limiting the forgoing, County hereby agrees that it shall never demand of ACCG the payment of any money with respect to the Insurance Products and the Adoption Agreement; and that ACCG shall have no obligations, liabilities or responsibilities with respect to County's rights of action, causes of actions, arbitrations, disputes or other adversarial proceedings that may arise out of the relationship between the County and BlueCross and BlueShield of Georgia, Inc. by and through this Adoption Agreement or the Insurance Products.
- 6. If a Member County enrolled under the Program terminated its coverage there under, that Member County shall not again be eligible for coverage under the Insurance Products until at least twenty-four (24) months shall have elapsed from the date of said termination.

7. County hereby acknowledges that it shall have no property rights and no vested rights of any sort in the premium or other fees or charges paid to BCBS for the Insurance Products, and all property rights or vested interests of any sort in the premium, or other charges or fees paid, or any remainder thereof, other that those exclusively held by BCBS, shall belong solely to ACCG.

IN WITNESS WHEREOF ACCG, BCBS and Putnam County have caused this Agreement to be executed, by the signatures of their duly authorized officers below.

BLUECROSS AND BLUESHIELD OF GEORGIA, INC.

## ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA

By	:	

By:\_\_\_\_\_

Title:\_\_\_\_\_

Title: Executive Director

PUTNAM COUNTY

Bv	•		
$\mathcal{L}_{\mathcal{J}}$	•	 	 

Title:	
The.	

Attest:\_\_\_\_\_

Date:\_\_\_\_\_

# **Business Associate Agreement**

# with

# Putnam County Health Plan, a Fully-Insured Plan Putnam County's Contact with PHI Limited to

# Summary Health Information and Enrollment Information

For good and valuable consideration, Association County Commissioners of Georgia ("BUSINESS ASSOCIATE") and the Putnam County Health Plan, the undersigned parties to this Agreement, agree as follows:

### **Defined Terms**

All terms that are capitalized in this Agreement, when they would not be capitalized normally, have the meanings set forth in parentheses in this agreement, or the meanings set forth in the Administrative Simplification provisions of the Health Insurance Portability and Accountability Act of 1996 (the "HIPAA Rules"), 45 CFR §§ 160.103 and 164.501.

### Status under HIPAA Rules

- 1. The Putnam County sponsors fully-insured health plans that are Covered Entities under the Administrative Simplification provisions of the Health Insurance Portability and Accountability Act of 1996 (the "HIPAA Rules").
- 2. The Putnam County is the Plan Sponsor of the Plan and the Plan Administrator of these fully-insured plans (together, "the Plan").
- 3. The Putnam County does not create or maintain Protected Health Information ("PHI") on behalf of the Plan. Rather, it maintains Summary Health Information and Enrollment Information in its capacity as Plan Sponsor.
- 4. The Plan is part of an Organized Health Care Arrangement that includes the insurance company that insures the Plan, and all other health plans sponsored by the Putnam County that are subject to the HIPAA Rules.
- 5. BUSINESS ASSOCIATE is a Business Associate to the Plan because it must use Protected Health Information ("PHI") in order to perform plan administration services and health care operations services to the Plan, including:
  - Underwriting, premium rating and other services relating to creating, renewing or replacing health insurance contracts or benefits;
  - Solicitation of bids for insurance coverage or resources for self-insured plans;
  - Customer service; and
  - Monitoring the quality of insurance companies' and other business associates' services.

6. BUSINESS ASSOCIATE performs services relating to enrollment and disenrollment in the Plan and other plans sponsored by the Putnam County on behalf of the Putnam County, not the Plan.

### **BUSINESS ASSOCIATE'S Responsibilities**

- 7. An employee of BUSINESS ASSOCIATE will serve as a HIPAA Compliance contact, who will work with the Privacy Officer to investigate complaints that BUSINESS ASSOCIATE has violated the HIPAA Rules.
- 8. BUSINESS ASSOCIATE shall maintain privacy policies and procedures designed to ensure that its employees comply with HIPAA's requirements and the promises set forth in this agreement.
- 9. All employees of BUSINESS ASSOCIATE that use and disclose PHI on behalf of the Plan will be trained to use BUSINESS ASSOCIATE'S privacy policies and procedures.
- 10. The HIPAA Compliance contact will document any complaint received, forward it to the Privacy Officer, and assist the Privacy Officer in investigating the complaint. This contact will impose sanctions if appropriate, and document the sanctions imposed.
- 11. The HIPAA Compliance contact will work with the Privacy Officer to repair any harm caused by a violation of the HIPAA rules.
- 12. BUSINESS ASSOCIATE will keep a copy of each version of its privacy policies and procedures for six years from the date of creation or the last effective date, whichever is longer.
- 13. Except as described below, BUSINESS ASSOCIATE will not provide any PHI it maintains to the sponsor of the Plan, Putnam County, without the express written authorization of the person to which the information pertains.
  - BUSINESS ASSOCIATE will provide Summary Health Information to Putnam County upon request and after obtaining assurances from Putnam County that it will only use the information for purposes of amending, terminating or shopping for new coverage for the Plan.
  - BUSINESS ASSOCIATE will provide enrollment and disenrollment information to any representative of the Putnam County upon request.
- 14. BUSINESS ASSOCIATE may use or disclose PHI on behalf of, or to provide described services to, the Plan for the purposes listed in Section 5 above without authorization from the person to which the PHI relates.
- 15. BUSINESS ASSOCIATE may use PHI for the proper management and administration of the BUSINESS ASSOCIATE or to carry out the legal responsibilities of the BUSINESS ASSOCIATE.
- 16. BUSINESS ASSOCIATE agrees to not use or further disclose PHI other than as permitted or required by this Agreement, by the express written authorization of the Individual to which it pertains, or as Required By Law.
- 17. BUSINESS ASSOCIATE agrees to report to the Plan Administrator any use or disclosure of PHI that is not permitted by this Agreement.
- 18. BUSINESS ASSOCIATE agrees to impose the restrictions and conditions that apply to BUSINESS ASSOCIATE under this Agreement on any agent, including a subcontractor, to whom it provides PHI.
- 19. BUSINESS ASSOCIATE does not maintain any information that is used to make decisions about the Plan enrollee to which the information pertains.

- 20. BUSINESS ASSOCIATE agrees to make internal practices, books, and records relating to the use and disclosure of PHI created or received by BUSINESS ASSOCIATE on behalf of the Plan available to the Secretary of the Department of Health and Human Services for purposes of the Secretary determining the Plan's compliance with the HIPAA Rules.
- 21. BUSINESS ASSOCIATE agrees to document any disclosures that it would have to account for in response to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR § 164.528.
- 22. BUSINESS ASSOCIATE agrees to assist the Plan in responding to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR § 164.528.
- 23. If BUSINESS ASSOCIATE maintains records of information provided to it by an enrollee, it agrees to provide a copy of those records to the enrollee if he or she asks for a copy. BUSINESS ASSOCIATE agrees to notify the Privacy Officer of any request for access to the records within five days, and agrees to work with the Privacy Officer to provide the copy to the enrollee within the time limits set forth in 45 CFR § 164.524.
- 24. If BUSINESS ASSOCIATE maintains records of information provided to it by an enrollee, it agrees to notify the Privacy Officer of any request for an amendment of those records within five days, and agrees to work with the Privacy Officer to respond to the request for amendment within the time limits set forth in 45 CFR § 164.526.
- 25. BUSINESS ASSOCIATE will review the privacy notice for the Plan and promptly notify the Privacy Officer if it does not accurately represent the way in which its employees use or disclose PHI.

### Putnam County's Responsibilities

26. Putnam County will provide BUSINESS ASSOCIATE with any changes in, or revocation of, an authorization by an individual to use or disclose Protected Health Information, if the Putnam County knows of the changes or revocation and the changes affect BUSINESS ASSOCIATE's permitted or required uses and disclosures.

### Term of the Agreement

- 27. This Agreement shall terminate when BUSINESS ASSOCIATE stops providing the kind of services described in Section 5 on behalf of the Plan.
- 28. If Putnam County knows of a material breach by BUSINESS ASSOCIATE, Putnam County shall provide an opportunity for BUSINESS ASSOCIATE to cure the breach or end the violation and terminate this Agreement. Putnam County shall terminate this Agreement if BUSINESS ASSOCIATE does not cure the breach or end the violation within the time specified by Putnam County, or if BUSINESS ASSOCIATE has breached a material term of this Agreement and cure is not possible.
- 29. Upon termination of this Agreement, for any reason, BUSINESS ASSOCIATE shall destroy all PHI created or received by BUSINESS ASSOCIATE on behalf of the Plan that it no longer needs in order to manage and administer the BUSINESS ASSOCIATE or carry out the legal responsibilities of the BUSINESS ASSOCIATE. This provision also shall apply to PHI that is in the possession of subcontractors or agents of BUSINESS ASSOCIATE. BUSINESS ASSOCIATE shall extend the protections of this Agreement to any PHI it retains for so long as BUSINESS ASSOCIATE maintains such PHI.

# Notice

Notice under this Agreement shall be provided to BUSINESS ASSOCIATE at:

Mr. Ben Pittarelli ACCG Insurance Programs 191 Peachtree Street, Suite 700 Atlanta, Georgia 30303

And to Putnam County on behalf of the Plan at:

117 Putnam Drive, Suite A Eatonton, GA 31024

### Signed

This Agreement is effective as of the 1st day of July, 2016.

BUSINESS ASSOCIATE

tall By:

Title: <u>Health Program & Insurance Marketing Director</u>

### PUTNAM COUNTY

By:

[Name of person authorized to sign on behalf of the Plan]

Title:

August 14, 2017

**Putnam County Board of Commissioners** 117 Putnam Drive, Suite A Eatonton, Georgia 31024

Sinclair Water Authority 126 Cay Drive Milledgeville, Georgia 31061

Re: Letter of Intent for Underwriting Services :

Dear Chairman Stephen J. Hersey:

In order for Raymond James & Associates, Inc. ("RJA") to give you advice regarding one or more related transactions, and to document our compliance with an exception to the Municipal Advisor Rule, we ask that you agree, and acknowledge by signing below, to the following:

The Putnam County Board of Commissioners ("Borrower") is aware of the "Municipal Advisor Rule" of the Securities and Exchange Commission (effective July 1, 2014) and the underwriter exception from the definition of "municipal advisor" for a firm serving as an underwriter for one or more series of bonds or other municipal securities.

Putnam County and the Sinclair Water Authority wishes to engage RJA as the underwriter for bonds to potentially refinance certain outstanding Obligations Putnam County and Baldwin County borrowed through the Authority. As an underwriter, RJA may provide advice to Putnam County, and the Authority, on the structure, timing, terms, and other similar matters concerning the Bonds.

It is Putnam County and the Sinclair Water Authority's present intention that RJA will underwrite the Bonds, subject to satisfaction of applicable procurement laws, formal approval by the Authority's Board, finalizing the structure of the Bonds, and the execution of a mutually agreed upon Bond Purchase Agreement. While Putnam County and the Authority presently engages RJA as the underwriter for the Bonds, this engagement letter is preliminary and nonbinding, and may be terminated at any time by the Authority, Putnam County, Baldwin County, or RJA without liability or obligation on the part of any party. This Letter of Intent also serves as acknowledgement of receipt of the G-17 Disclosure Letter by Putnam County. Furthermore, we understand that a similar Letter of Intent was delivered to Baldwin County and to the Sinclair Water Authority.

Sincerely yours,

Raymond James & Associates, Inc.

Tom J Owens

By: \_\_\_\_\_ Tom Owens, Senior Vice President Acknowledged and Agreed to by: Putnam County Board of Commissioners

Ву: \_\_\_\_\_

Attachment: G-17 Disclosure Letter

Two Buckhead Plaza, Suite 702 // 3050 Peachtree Road, N.W. // Atlanta, GA 30305 // T 404.240.6840 // www.raymondjames.com

August 14, 2017

Sinclair Water Authority 126 Cay Drive Milledgeville, Georgia 31061

Attn: Chairperson, Joan Minton

Re: Disclosures by Underwriter Pursuant to MSRB Rule G-17 Bond authorized in conjunction with Refunding Sinclair Water Authority Debt

Dear Chairperson, Joan Minton:

We are writing to provide you, as a Board Member of the Sinclair Water Authority, Georgia (the "Issuer"), and an official of the Issuer with the authority to bind the Issuer by contract, pending approval of the full Authority Board with certain disclosures relating to the captioned bond issue (the "Bonds"), as required by Municipal Securities Rulemaking Board (MSRB) Rule G-17 as set forth in MSRB Notice 2012-25 (May 7, 2012)<sup>1</sup>.

The Issuer has engaged Raymond James & Associates, Inc. ("RJA"), to serve as an underwriter, and not as a financial advisor or municipal advisor, in connection with the issuance of the Bonds.

As part of our services as underwriter, RJA may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds.

# I. Disclosures Concerning the Underwriter's Role:

(i) MSRB Rule G-17 requires an underwriter to deal fairly at all times with both municipal issuers and investors.

(ii) The primary role of the underwriter is to purchase the Bonds with a view to distribution in an arm'slength commercial transaction with the Issuer. The underwriter has financial and other interests that differ from those of the Issuer.

(iii) Unlike a municipal advisor, the underwriter does not have a fiduciary duty to the Issuer under the federal securities laws and are, therefore, not required by federal law to act in the best interests of the Issuer without regard to their own financial or other interests.

(iv) The underwriter has a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with their duty to sell the Bonds to investors at prices that are fair and reasonable.

<sup>&</sup>lt;sup>1</sup> Interpretive Notice Concerning the Application of MSRB Rule G-17 to Underwriters of Municipal Securities (effective August 2, 2012).

Two Buckhead Plaza, Suite 702 // 3050 Peachtree Road, N.W. // Atlanta, GA 30305 // T 404.240.6840 // www.raymondjames.com Raymond James & Associates, Inc., member New York Stock Exchange/SIPC

(v) The underwriter will review the official statement for the Bonds in accordance with, and as part of, their respective responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction<sup>2</sup>.

# II. Disclosures Concerning the Underwriter's Compensation:

The underwriter will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the underwriting fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since the underwriters may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary.

# III. Additional Conflicts and Business Relationships Disclosures:

RJA has identified the following additional potential or actual material conflicts or business relationships we wish to call to your attention:

In the ordinary course of its various business activities, RJA and its affiliates, officers, directors, and employees may purchase, sell or hold a broad array of investments and may actively trade securities, derivatives, loans, commodities, currencies, credit default swaps, and other financial instruments for their own account and for the accounts of customers. Such investment and trading activities may involve or relate to assets, securities and/or instruments of the Issuer (whether directly, as collateral securing other obligations or otherwise) and/or persons and entities with relationships with the Issuer. RJA and its affiliates also may communicate independent investment recommendations, market advice or trading ideas and/or publish or express independent research views in respect of such assets, securities or instruments and at any time may hold, or recommend to clients that they should acquire, long and/or short positions in such assets, securities and instruments.

- Conflicts of Interest
  - In the ordinary course of its business, RJA and its affiliates have engaged, and may in the future engage, in transactions with, and perform services for, the Issuer and its affiliates for which they received or will receive customary fees and expenses.

### IV. Disclosures Concerning Structure of Municipal Securities Financing:

Since RJA has recommended to the Issuer a financing structure that may be considered a "complex municipal securities financing" for purposes of MSRB Rule G-17, attached is a description of the material financial characteristics of that financing structure as well as the material financial risks of the financing that are known to the underwriter and reasonably foreseeable at this time.

<sup>&</sup>lt;sup>2</sup> Under federal securities law, an issuer of securities has the primary responsibility for disclosure to investors. The review of the official statement by the underwriter is solely for purposes of satisfying the underwriters' obligations under the federal securities laws and such review should not be construed by an issuer as a guarantee of the accuracy or completeness of the information in the official statement.

In accordance with the requirements of MSRB Rule G-17, if RJA recommends a "complex municipal securities financing" to the Issuer that is not otherwise described herein, this letter will be supplemented to provide disclosure of the material financial characteristics of that financing structure as well as the material financial risks of the financing that are known to the underwriter and reasonably foreseeable at that time.

If you or any other Issuer official has any questions or concerns about these disclosures, then please make those questions or concerns known immediately to the undersigned. In addition, the Issuer should consult with its own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent it deems appropriate.

It is our understanding that you have the authority to bind the Issuer by contract with us, and that you are not a party to any conflict of interest relating to the subject transaction. If our understanding is incorrect, please notify the undersigned immediately.

Under MSRB Rules, we are required to seek your acknowledgement that you have received this letter. Accordingly, please send me an email to that effect. Depending on the structure of the transaction that the Issuer decides to pursue, or if additional potential or actual material conflicts are identified, we may be required to send you additional disclosures regarding the material financial characteristics and risks of such transaction and/or describing those conflicts. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

We look forward to working with you and the Issuer in connection with the issuance of the Bonds. We appreciate your business.

Sincerely,

RAYMOND JAMES & ASSOCIATES, INC.

H.J. Camp By:

William J. Camp Managing Director

# **Fixed Rate Structure Disclosure**

The following is a general description of the financial characteristics and security structures of fixed rate municipal bonds ("Fixed Rate Bonds"), as well as a general description of certain financial risks that you should consider before deciding whether to issue Fixed Rate Bonds. If you decide that you would like to pursue this financing alternative, we may provide you with As the issuer of the Bonds, you will be a party to the bond purchase agreement and certain other legal documents to be entered into in connection with the issuance of the Bonds, but the material financial risks described below will be borne by the obligor, as set forth in those legal documents. A copy of our disclosure letter is also being sent to the obligor.

# **Financial Characteristics**

<u>Maturity and Interest</u>. Fixed Rate Bonds are interest-bearing debt securities issued by state and local governments, political subdivisions and agencies and authorities. Maturity dates for Fixed Rate Bonds are fixed at the time of issuance and may include serial maturities (specified principal amounts are payable on the same date in each year until final maturity) or one or more term maturities (specified principal amounts are payable on each term maturity date) or a combination of serial and term maturities. The final maturity date typically will range between 10 and 30 years from the date of issuance. Interest on the Fixed Rate Bonds typically is paid semiannually at a stated fixed rate or rates for each maturity date.

<u>Redemption</u>. Fixed Rate Bonds may be subject to optional redemption, which allows you, at your option, to redeem some or all of the bonds on a date prior to scheduled maturity, such as in connection with the issuance of refunding bonds to take advantage of lower interest rates. Fixed Rate Bonds will be subject to optional redemption only after the passage of a specified period of time, often approximately ten years from the date of issuance, and upon payment of the redemption price set forth in the bonds, which may include a redemption premium. You will be required to send out a notice of optional redemption date. Fixed Rate Bonds with term maturity dates also may be subject to mandatory sinking fund redemption, which requires you to redeem specified principal amounts of the bonds annually in advance of the term maturity date. The mandatory sinking fund redemption price is 100% of the principal amount of the bonds to be redeemed.

### Security

Payment of principal of and interest on a municipal security, including Fixed Rate Bonds, may be backed by various types of pledges and forms of security, some of which are described below.

# General Obligation Bonds

"General obligation bonds" are debt securities to which your full faith and credit is pledged to pay principal and interest. If you have taxing power, generally you will pledge to use your ad valorem (property) taxing power to pay principal and interest. Ad valorem taxes necessary to pay debt service on general obligation bonds may not be subject to state constitutional property tax millage limits (an unlimited tax general obligation bond). The term "limited" tax is used when such limits exist.

General obligation bonds constitute a debt and, depending on applicable state law, may require that you obtain approval by voters prior to issuance. In the event of default in required payments of interest or principal, the holders of general obligation bonds have certain rights under state law to compel you to impose a tax levy.

### Revenue Bonds

"Revenue bonds" are debt securities that are payable only from a specific source or sources of revenues. Revenue bonds are not a pledge of your full faith and credit and you are obligated to pay principal and interest on your revenue bonds only from the revenue source(s) specifically pledged to the bonds. Revenue bonds do not permit the bondholders to compel you to impose a tax levy for payment of debt service. Pledged revenues may be derived from operation of the financed project or system, grants or excise or other specified taxes. Generally, subject to state law or local charter requirements, you are not required to obtain voter approval prior to issuance of revenue bonds. If the specified source(s) of revenue become inadequate, a default in payment of principal or interest may occur. Various types of pledges of revenue may be used to secure interest and principal payments on revenue bonds. The nature of these pledges may differ widely based on state law, the type of issuer, the type of revenue stream and other factors.

The description above regarding "Security" is only a brief summary of certain possible security provisions for the bonds and is not intended as legal advice. You should consult with your bond counsel for further information regarding the security for the bonds.

### **Financial Risk Considerations**

Certain risks may arise in connection with your issuance of Fixed Rate Bonds, including some or all of the following:

### Issuer Default Risk

You may be in default if the funds pledged to secure your bonds are not sufficient to pay debt service on the bonds when due. The consequences of a default may be serious for you and, depending on applicable state law and the terms of the authorizing documents, the holders of the bonds, the trustee and any credit support provider may be able to exercise a range of available remedies against you. For example, if the bonds are secured by a general obligation pledge, you may be ordered by a court to raise taxes. Other budgetary adjustments also may be necessary to enable you to provide sufficient funds to pay debt service on the bonds. If the bonds are revenue bonds, you may be required to take steps to increase the available revenues that are pledged as security for the bonds. A default may negatively impact your credit ratings and may effectively limit your ability to publicly offer bonds or other securities at market interest rate levels. Further, if you are unable to provide sufficient funds to remedy the default, subject to applicable state law and the terms of the authorizing documents, you may find it necessary to consider available alternatives under state law, including (for some issuers) statemandated receivership or bankruptcy. A default also may occur if you are unable to comply with covenants or other provisions agreed to in connection with the issuance of the bonds.

This description is only a brief summary of issues relating to defaults and is not intended as legal advice. You should consult with your bond counsel for further information regarding defaults and remedies.

# **RAYMOND JAMES**<sup>®</sup>

# Redemption Risk

Your ability to redeem the bonds prior to maturity may be limited, depending on the terms of any optional redemption provisions. In the event that interest rates decline, you may be unable to take advantage of the lower interest rates to reduce debt service.

# **Refinancing Risk**

If your financing plan contemplates refinancing some or all of the bonds at maturity (for example, if you have term maturities or if you choose a shorter final maturity than might otherwise be permitted under the applicable federal tax rules), market conditions or changes in law may limit or prevent you from refinancing those bonds when required. Further, limitations in the federal tax rules on advance refunding of bonds (an advance refunding of bonds occurs when tax-exempt bonds are refunded more than 90 days prior to the date on which those bonds may be retired) may restrict your ability to refund the bonds to take advantage of lower interest rates.

# Reinvestment Risk

You may have proceeds of the bonds to invest prior to the time that you are able to spend those proceeds for the authorized purpose. Depending on market conditions, you may not be able to invest those proceeds at or near the rate of interest that you are paying on the bonds, which is referred to as "negative arbitrage".

# Tax Compliance Risk

The issuance of tax-exempt bonds is subject to a number of requirements under the United States Internal Revenue Code, as enforced by the Internal Revenue Service (IRS). You must take certain steps and make certain representations prior to the issuance of tax-exempt bonds. You also must covenant to take certain additional actions after issuance of the tax-exempt bonds. A breach of your representations or your failure to comply with certain tax-related covenants may cause the interest on the bonds to become taxable retroactively to the date of issuance of the bonds, which may result in an increase in the interest rate that you pay on the bonds or the mandatory redemption of the bonds. The IRS also may audit you or your bonds, in some cases on a random basis and in other cases targeted to specific types of bond issues or tax concerns. If the bonds are declared taxable, or if you are subject to audit, the market price of your bonds may be adversely affected. Further, your ability to issue other tax-exempt bonds also may be limited.

This description of tax compliance risks is not intended as legal advice and you should consult with your bond counsel regarding tax implications of issuing the bonds.

# Backup material for agenda item:

13. Discussion of the Georgia Heart program in support of rural hospitals (AF)

Dear Putnam General Hospital Supporter:

You now have the opportunity to make a charitable contribution to our hospital and receive a Georgia income tax credit, and, if you itemize, a federal charitable income tax deduction. The Georgia General Assembly made this opportunity available through its implementation of the Georgia Rural Hospital Expense Tax Credit program.

If you pay Georgia income taxes, you are eligible to receive a tax credit for contributing to our hospital as follows:

- Individual Filer 90% of the amount contributed or \$5,000 per tax year, whichever is less
- Married Filing Jointly 90% of the amount contributed or \$10,000, whichever is less
- C-Corporation or Trust 90% of the amount contributed or 75% of your Georgia income tax liability, whichever is less (Note: if you are seeking the maximum available tax credit, the amount you contribute will be need to be more than the maximum limits of \$5,000, etc.)

If you already donate to our hospital, the rural hospital organization expense credit is a great way to "give your donation a booster shot!" Your increased contribution will help our hospital improve its finances so that we may better serve the patients within our community.

Our hospital is excited to be partnering with the Georgia HEART Hospital Program, the staff of which has many years' experience marketing and processing contributions under the existing Georgia Education Expense Tax Credit program.

To sign up to get pre-approved for a tax credit for contributing to our hospital, please complete and submit your 2017 HEART Tax Credit Form in the Donate Section at <u>www.georgiaheart.org</u>, or mail a completed copy of the form to Georgia HEART at 3740 Davinci Court, Suite 375, Peachtree Corners, Georgia 30092.

Georgia HEART will take care of the rest, submitting your tax credit pre-approval form on your behalf to the DOR in January 2017, and notifying you of your payment deadline within 60 days of receiving DOR approval. When your donation has been deposited into our hospital account, Georgia HEART will send you a confirmation of your contribution as well as a tax receipt and filing instructions for taking the credit on your 2017 tax return.

For information about the rural hospital organization expense tax credit, please visit the Georgia HEART website at <u>www.georgiaheart.org</u> or contact Georgia HEART staff at <u>heart@georgiaheart.org</u>.

Thank you for your support!

Alan Horton, CEO Putnam General Hospital

# GEORGIA HEART "HOSPITAL PROGRAM

Helping Enhance Access to Rural Treatment

# **Top Five Reasons to Contribute** To Your Local Rural Hospital for a Tax Credit:

- **1.** By contributing to your local hospital for a tax credit, <u>you</u>, not the state of Georgia, decide how to spend your money.
- Subject to some limits, you receive a state income tax CREDIT for 90% of the amount you contribute and, if you itemize deductions, a federal charitable income tax DEDUCTION!
- **3.** Rural hospitals face significant financial and demographic challenges and your contribution will improve the finances of your local hospital and its ability to serve its patients.
- Participating hospitals are required to use contributions for health-care related expenses and have to submit a five-year sustainability plan to the Department of Community Health.
- 5. In several years, some exciting new programs and practices should be in place to help rural hospitals and your tax crediteligible contribution can help "bridge the gap."

Georgia lawmakers have provided taxpayers with an incredible opportunity. Please consider contributing to your participating Georgia HEART hospital today!

To sign up to contribute, submit your 2017 HEART Tax Credit Form online at: <u>www.georgiaheart.org</u>, or mail a copy to Georgia HEART at 3740 Davinci Court, Suite 375, Peachtree Corners, GA 30092.

# GEORGIA HEART<sup>™</sup> Hospital Program

Helping Enhance Access to Rural Treatment

# Contribute to your rural hospital organization & receive a federal charitable income tax deduction and a 90% Georgia income tax CREDIT!

Follow these 5 simple steps to give your rural hospital donation a booster shot in 2017:

1) Get in Line for Your Tax Credit Today! Complete the HEART Tax Credit Form in the Donate Section at www.georgiaheart.org

5) Take the Credit. Georgia HEART will send you a tax receipt and filing instructions for 2017 tax filing purposes 2) Georgia HEART Submits Your Pre-Approval Form. On the first business day of 2017, Georgia HEART submits your pre-approval form to the Georgia Dept. of Revenue (DOR)

4) Receive Confirmation. Georgia HEART will send you confirmation of your contribution and instruct you on how to submit a copy to the DOR. 3) Make Payment upon DOR Approval. Within 60 days of receiving DOR tax credit approval, send your check made payable to your designated rural hospital and mail to Georgia HEART at 3740 Davinci Court, Suite 375, Peachtree Corners, GA 30092

If you currently pay Georgia state income taxes, you can contribute to your chosen rural hospital organization and receive a Georgia income tax credit as follows:

- Individual Filer 90% of the amount contributed or \$5,000 per tax year, whichever is less
- Married Filing Jointly –90% of the amount contributed or \$10,000, whichever is less
- C-Corporation or Trust 90% of the amount contributed or 75% of your Georgia income tax liability, whichever is less

Submit your 2017 HEART Tax Credit Form online today by visiting <u>www.georgiaheart.org</u>, or by filling out a paper HEART Tax Credit Form and mailing to Georgia HEART at 3740 Davinci Court, Suite 375, Peachtree Corners, GA 30092

Putnam General Hospital, located in Eatonton , Georgia serves Putnam and surrounding counties in the beautiful twin lake area of central Georgia. It is perfectly located in the middle of the "diamond" between Athens, Augusta, Macon, and Atlanta. Putnam General Hospital has been in continuous operation since



it opened its doors in 1968. We provide top quality patient care 100% of the time and constantly strive to improve our services. Through difficult times, we stand strong on our mission and promises to our community and work hard to provide the best healthcare available in this area. Although Putnam General has received financial assistance from Putnam County in the past, it is not enough to meet all the costs of uncompensated care that the hospital provides.

As of the 2010 United States Census, 21,218 people reside in Putnam County, with the racial make being 67.9% White, 26.0% Black or African American and 6.3% are Hispanic. The median family income was \$25,673, lower that the national average of \$29,701. Putnam County has a poverty rate of 11.1%, and an unemployment rate of 8.1% higher, than the national average.

Putnam General Hospital is a 25 bed Critical Care Access Hospital that is Joint Commission accredited. We are an active member of the Georgia Hospital Association, and a partner with the STRATUS Healthcare Alliance. We offer 24/7 Emergency Care, Lab, Radiology, Surgical Services, Physical Therapy, including Occupational Therapy and Speech Therapy, both inpatient and outpatient, Swing Beds, Sleep Disorder Clinic, and Respiratory Services. In March 2017 our Wound Center Department should be open and seeing patients—the only center of its type in this area. Additionally, Putnam General will continue to develop health programs to assist in improving the overall health of the community, thus reducing the financial burden of providing costly, episodic crisis care in the Emergency Department.

While providing these valuable services as well as educational opportunities for our community, our Health Needs Assessment for Putnam General Hospital has identified several other areas of opportunity to improve the health needs of our community. These areas include:

- Access to Care—Several of the residents in our community lack health insurance and are unable to access care through primary care physicians. We have proposed to renovate and redesign the flow of the Emergency Department at Putnam General Hospital to better accommodate not only true emergency patients but also those seeking primary care. The projected cost to renovate and expand the Emergency Department is \$2,500,000.
- Heart Disease and Stroke—There is a high risk of heart disease and stroke in our community as demonstrated by high prevalence of high blood pressure, high cholesterol, and obesity. The Hospital offers free lab screening and health education in an attempt to have early identification of heart disease and stroke risk. There is a need to upgrade and replace equipment in our imaging department and cardiopulmonary department to further diagnose and treat those patients identified at risk. The projected cost of new imaging equipment is \$400,000.
- Injury—The Emergency Department at Putnam General Hospital sees several patients who are injured in motor vehicle accidents, falls and other accidents. Several of these patients require some type of surgical intervention. We have identified a need to upgrade the equipment in our Surgical Services Department to not only prepare us to treat these injuries, but to safely perform surgical procedures. The proposed cost of new surgical equipment is \$500,000.

In addition to addressing the listed opportunities above, 25% of the funds received each year from the tax credit donations will be used to offset the costs of providing uncompensated care to the residents of our community. By addressing the most significant issues identified in the Community Heath Needs assessment, and continuing to offer health education to the community, Putnam General Hospital anticipates that we can improve the overall health of our community and reduce the financial burden of providing costly care in crisis situations. We believe early diagnosis and treatment will improve the needs of our patients and our community as a whole.

For more information about Putnam General Hospital, including financial information, please contact Alan Horton, CEO at <u>ahorton@putnamgeneral.com</u>.

# GEORGIA HEART HOSPITAL PROGRAM

Helping Enhance Access to Rural Treatment

# 2017 HEART Tax Credit Form

60

Complete this Form to authorize Georgia HEART to submit your application to the Georgia Department of Revenue ("DOR")

Send to Georgia HEART by emailing to: heart@georgiaheart.org or faxing to: 1-877-478-4625

# Please complete the following fields:

Select Tax Filing Status		Tax Credit Limit		
	Individual Filer	90% of the amount contributed or \$5,000 per tax year, whichever is less		
	Married Filing Jointly	90% of the amount contributed or \$10,000 per tax year, whichever is less		
	C Corporation or Trust	90% of the amount contributed or 75% of your Georgia income tax liability, whichever is less		

Taxpayer's Name:			SSN:
Spouse's Name:			SSN:
Address:			Phone:
City:	State:	Zip:	E-mail:
Contribution Amount:			75% of estimated GA income tax liability: (for C Corps & Trusts only)

\*Note: Only 90% of your contribution amount qualifies for a tax credit. To obtain the maximum credit, you must donate more than the maximum tax credit amount. For example, to be eligible for the maximum \$10,000 tax credit, a married couple filing jointly would need to contribute \$11,111 (\$10,000 divided by .9). Please consult your tax advisor.

✓ Designated Rural Hospital Organization:

**Putnam General Hospital** 

OR

Please designate a rural hospital organization for me / us. (We will inform you about our selection).

# Authorization:

I authorize Georgia HEART to submit my 2017 HEART Form to the GA DOR; I commit to making payment in 2017; and I commit to funding my full approved contribution amount within 60 days of DOR approval.

With taxpayer authorization, Georgia HEART will submit this application to DOR for pre-approval. DOR has 30 days to provide approval to the taxpayer. Once DOR approval has been received, the taxpayer will have 60 days to submit payment made payable to their designated Rural Hospital Organization and sent to Georgia HEART for deposit into the hospital's account.

Thank you for submitting your 2017 HEART Tax Credit form!

# Backup material for agenda item:

14. Discussion and possible action on Retirement Watch Policy (staff)

on the resolution be confirmed. Motion passed with Commissioners Hallman, Davis, Layson, and Poole voting yes. (Resolution made a part of minutes on minute book page  $\rho / f$ .)

### TIMBER SALE CHECK ACKNOWLEDGMENT

Chairman Ridley announced that Mr. Abie Harris, representative of the University of Georgia, B. F. Grant Memorial Forest, has presented a check in the amount of \$41,249.65 for sale of timber in lieu of property taxes.

# CLARIFICATION OF CHRISTMAS HOLIDAYS

Chairman Ridley said that since Christmas Eve and Christmas Day fall on Friday and Saturday respectively, the Commissioners need to clarify when county employees will observe the holidays. Motion by Commissioner Poole seconded by Commissioner Layson, that Friday, December 24, and Monday, December 27, be observed as the official Christmas Holidays for 1993. Motion passed with Commissioners Hallman, Davis, Layson, and Poole voting yes.

# EMPLOYEE RETIREMENT POLICY

Commissioner Layson said that a policy needed to be established for recognizing employees who retire. Motion by Commissioner Layson, seconded by Commissioner Poole, that employees who retire with at least ten years of service be recognized and that a watch valued at \$75.00 be presented to individuals with ten (10) years of service, that a watch valued at \$125.00 be present to individuals with twenty (20) years of service and that a watch valued at \$200.00 be presented to individuals with thirty (30) or more years of service. The presentation will be made at a meeting of the Board. Motion passed with Commissioners Hallman, Davis, Layson, and Poole voting yes.

# PUBLIC HEARING-1994 BUDGET

Chairman Ridley announced that the public hearing on the proposed 1994 Budget will be held on Tuesday, December 21, 1993 at 6:00 p. m. in the Meeting Room, 108 South Madison Avenue, Eatonton, Georgia. He said that copies of the budget will be available at a cost of \$20.00.

# BUSINESS OR INFORMATION FROM COMMISSIONERS OR STAFF

PROPOSAL TO IMPLEMENT ANNUAL BUSINESS LICENSE

Commissioner Poole said that he would like the Commissioners to consider implementing annual business licenses. Chairman Ridley asked Commissioner Poole to prepare a proposal for presentation to

Minutes, Dec. 7, 1993

# Employee Retirement Watches

Consumer Price Index

Consumer Price Index							6
		Time of Service				T	
	1	0 Years	2	0 Years	30 Years		
<b>Original Resolution</b>							
1993	\$	75.00	\$	125.00	\$	200.00	
2007	\$	108.00	\$	179.00	\$	287.00	
2008	\$	112.00	\$	186.00	\$	298.00	
2011	\$	117.00	\$	194.00	\$	311.00	
2012	\$	119.00	\$	198.00	\$	317.00	
2013	\$	121.00	\$	201.00	\$	322.00	
2014		123.00	\$	204.00	\$	327.00	
2015	\$	124.00	\$	206.00	\$	330.00	
2016		123.00	\$	205.00	\$	328.00	
2017	\$	128.00	\$	214.00	\$	342.00	
*The information above is found at http://	data.bls	.gov/cgi-bin/cpicalc.p	ol and ac	ljusts for inflation (Fa	vorites=I	nflation Calculator)	

# Backup material for agenda item:

15. Discussion and possible action regarding a Roundtable and Lunch with local manufacturing businesses (DB)

PUTNAM COUNTY BOARD OF COMMISSIONERS



# 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

# AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Commissioner Brown

Subject: Discussion and possible action regarding a Roundtable and Lunch with local manufacturing businesses

# <u>NOTES</u>

16. Ratification of the Board of Education Mill Rate

# BOARD OF EDUCATION DOCUMENTS



inspire. innovate. excel.

August 29, 2017

# **MEMORANDUM**

TO: Linda Cook Putnam County Commissioner Office

> Pam Lancaster Putnam County Tax Commissioner

FROM: Coretta Harris PCBOE Finance Dir

RE: 2017 Millage Rate & Advertisement

Please find enclosed the following:

- Notice of Tax Levy
- Form PT 32.1 Millage Rate Rollback
- Current 2017 Tax Digest and 5 Year History of Levy
- August 17, 2017 Advertisement of Current Tax Digest and Five Year History & Budget
- August 24, 2017 Advertisement of Current Tax Digest and Five Year History & Budget
- Copy of Advertisement of Current Tax Digest and Five Year History & Budget on Website

Please let me know if you need anything else.

158 Old Glenwood Springs Road Eatonton, Georgia 31024 Phone: 706-485-5381 Fax: 706-485-3820



August 29, 2017

To Putnam County Board of Commissioners:

Based on the Net Tax Digest Figures supplied by Mrs. Pamela Lancaster, Putnam County Tax Commissioner, of \$1,259,466,548 for Maintenance and Operation of Schools, the Putnam County Board of Education approved at the August 28, 2017 board meeting a levy in taxes of 14.269 mills for M & O, exclusive of any collection fees, calculated as follows.

### **Maintenance and Operations of Schools**

\$18,103,097 (14.269 mills)

Sincerely,

Eric Arena Superintendent

> 158 Old Glenwood Springs Road Eatonton, Georgia 31024 Phone: 706-48-5381 Fax: 706-485-3820

	MAM		BOARD OF E	DUCATION	
INFORMATIC	N FOR THE SHADED	PORTIONS OF THIS SEC	TION MUST BE ENTE	RED	
This information will be the ac	tual values and millage	rates certified to the Depar	tment of Revenue for the	applicable tax years.	
DESCRIPTION	2016 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST	
REAL	1,384,204,216	1,673,709	-59,274,014	1,326,603,9	
PERSONAL	76,472,738		2,151,426	78,624,1	
MOTOR VEHICLES	30,817,740		-7,039,300	23,778,4	
MOBILE HOMES	4,525,763		255,633	4,781,3	
TIMBER -100%	1,690,662		514,776	2,205,4	
HEAVY DUTY EQUIP	281,034		292,741	573,7	
GROSS DIGEST	1,497,992,153	1,673,709	-63,098,738	1,436,567,1	
EXEMPTIONS	177,829,260	255,100	-983,784	177,100,5	
NET DIGEST	1,320,162,893	1,418,609	-62,114,954	1,259,466,5	
FLPA Reimbursement Value	7,984,623		1,250,007	9,234,6	
Adjusted NET DIGEST	1,328,147,516	1,418,609	-60,864,947	1,268,701,1	
	(PYD)	(RVA)	(NAG)	(CYD)	
2016 MILLAGE RATE >>>	14.285		SED MILLAGE RATE >>>	14.2	
		OMATICALLY UPON EN			
DESCRIPTIO	N	ABBREVIATION	AMOUNT	FORMULA	
2016 Net Digest		PYD	1,328,147,516		
Net Value Added-Reassessment of Exist	ing Real Property	RVA	1,418,609		
Other Net Changes to Taxable Digest	ing Real Property	NAG	-60,864,947		
2017 Net Digest		CYD	1,268,701,178	(PYD+RVA+NAG)	
			1,200,101,110	(110-111-1010)	
2016 Millage Rate		PYM	14.285		
Millage Equivalent of Reassessed Value	Added	ME	0.016	(RVA/CYD) * PYM	
Rollback Millage Rate for 2017		RR	14.269	PYM - ME	
		ENTAGE INCREASE IN F	PROPERTY TAXES		
f the 2017 Proposed Millage Rate for this	•		Rollback Millage Rate	14.2	
computed above, this section will automa	•	· · · · ⊢	2017 Millage Rate	14.2	
axes that is part of the notice required in	O.C.G.A. Section 48-5-32.1	(c) (2)	Percentage Increase	0.00	
		CERTIFICATIONS			
I hereby certify that the amount indica property for the tax year for which this			value added by the reassessn	nent of existing real	
Chairman, Board of Ta	ax Assessors		Date		
I hereby certify that the values shown	above are an accurate repre	sentation of the digest values and	d exemption amounts for the a	pplicable tax years.	
Tax Collector or Tax Co	ommissioner		Date		
I hereby certify that the above is a true jurisdiction for tax year 2017 and that	the final millage rate set by th		ion for tax year 2017 is 14.269		
If the final millage rate set by the advertisements, notices, and public he the attached copies of the published fit	e authority of the taxing jurisc earings have been conducted ve year history and current d	liction for tax year 2017 exceeds in accordance with O.C.G.A. Se igest advertisement, the "Notice of	the rollback rate, I further certi ctions 48-5-32 and 48-5-32.1 a of Intent to Increase Taxes" sh	fy that the required as evidenced by	
<u>x</u> If the final millage rate set by th	e authority of the taxing jurise	held, and a copy of the press release provided to the local media. jurisdiction for tax year 2017 does not exceed the rollback rate, I further certify that t have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced			
by the attached copy of such advertis		Superintersen 1	with O.C.G.A. Section 48-5-32	as evidenced	

Jupeni MTENDENT Title

Signature of Responsible Party

Date

# NOTICE

The Putnam County Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the Putnam County Board of Education, 158 Old Glenwood Springs Road, Eatonton, GA on Monday, August 28, 2017 at 6:00 P.M. and pursuant to the requirements of O.C.G.A. Section 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 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

COUNTY SCHOOL	2012	2013	2014	2015	2016	2017
Real & Personal	1,508,340,856	1,518,330,528	1,506,340,415	1,469,907,844	1,460,676,954	1,405,228,075
Motor Vehicles	65,074,930	62,548,510	59,154,390	40,080,130	30,817,740	23,778,440
Mobile Homes	4,798,864	4,899,088	5,009,374	4,530,226	4,525,763	4,781,396
Timber - 100%	1,758,753	2,360,962	2,587,369	2,981,051	1,690,662	2,205,438
Heavy Duty Equipment	49,168	27,600	67,142	22,998	281,034	573,775
Gross Digest	1,580,022,571	1,588,166,688	1,573,158,690	1,517,522,249	1,497,992,153	1,436,567,124
Less M& O Exemptions	208,994,193	200,261,149	180,074,342	183,497,059	177,829,260	177,100,576
Net M & O Digest	1,371,028,378	1,387,905,539	1,393,084,348	1,334,025,190	1,320,162,893	1,259,466,548
State Forest Land Assistance Grant Value	5,411,779	5,726,725	7,114,917	7,883,746	7,984,623	9,234,630
Adjusted Net M&O						
Digest	1,376,440,157	1,393,632,264	1,400,199,265	1,341,908,936	1,328,147,516	1,268,701,178
Gross M&O Millage	11.750	14.385	14.285	14.285	14.285	14.269
Less Rollbacks	-	-				
Net M&O Millage	11.750	14.385	14.285	14.285	14.285	14.269
Total School Taxes Levied	\$16,173,172	\$20,047,400	\$20,001,847	\$19,169,169	\$18,972,587	\$18,103,09
Net Taxes \$ Increase	-\$727,318	\$3,874,228	-\$45,554	-\$832,677	-\$196,582	-\$869,490
Net Taxes % Increase	-4.30%	23.95%	-0.23%	-4.16%	-1.03%	-4.58%

# 2017 Tax Levy- Putnam County Board of Education

WHEREAS, the Putnam County Board of Commissioners sitting for the County purposes has this day met to hear and fix the tax rates for **Putnam County Board of Education**, its maintenance and operation and its bond retirements and

WHEREAS, the governing authority of Putnam County, Georgia has no jurisdiction over the setting of tax levies for Putnam County Board of Education and cannot alter or reset the requested amounts and

WHEREAS, the Putnam County Board of Education in a letter dated August 29, 2017 has requested the 2017 tax levy and

WHEREAS, the tax digest of said County shows taxable property for the year 2017 in the total amount of **<u>\$1,259,466,548</u>** for maintenance and operation,

THEREFORE, it is ordered and adjudged that <u>14.269</u> mills on each thousand dollars worth of property in both the incorporated and unincorporated areas be and same is hereby levied on the total amount of property, producing a net tax levy of <u>14.269</u> mills returned for taxation by the payers of Putnam County for the year 2017, said mills to produce a total revenue of <u>\$18,103,097</u> for the maintenance and operation for Putnam County Board of Education.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2017 and for the purpose heretofore set forth, with due date of no later than December 1, 2017.

Witness our hands and official seal this 8<sup>th</sup> day of September 2017.

PUTNAM COUNTY BOARD OF COMMISSIONERS

Chairman Stephen J. Hersey

ATTEST:

Lynn Butterworth Putnam County Clerk

## Backup material for agenda item:

17. Resolution setting 2017 mill rate for incorporated county maintenance and operation

# TAX INCREASE DOCUMENTS

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.

NOTICE

CURR	RENT 2017 T	AX DIGEST	AND 5 YEAR		OF LEVY	
INCORPORATED	2012	2013	2014	2015	2016	2017
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	C
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
UNINCORPORATED	2012	2013	2014	2015	2016	2017
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
TOTAL COUNTY	2012	2013	2014	2015	2016	2017
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%

## This is the notice that was advertised on 8/24/17.

75

### This was also advertised on 8/24/17.

#### 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.

	MAM	TAXING JURISDICTION	INCORPOR	RATED
		PORTIONS OF THIS SEC		
This information will be the ac DESCRIPTION	tual values and millage 1 2016 DIGEST	REASSESSMENT OF	tment of Revenue for the a OTHER CHANGES TO TAXABLE DIGEST	2017 DIGEST
REAL	115,845,730	71,309	-655,853	115,261,18
PERSONAL	34,736,479		-2,238,584	32,497,89
MOTOR VEHICLES	3,031,800		-609,820	2,421,98
MOBILE HOMES	1,464,236		21,963	1,486,19
TIMBER -100%	0		0	
HEAVY DUTY EQUIP	0		172,300	172,30
GROSS DIGEST	155,078,245	71,309	-3,309,994	151,839,56
EXEMPTIONS	36,944,491	144	-1,394,384	35,550,25
NET DIGEST	118,133,754	71,165	-1,915,610	116,289,30
FLPA Reimbursement Value	425,897	and the second	4,302	430,19
Adjusted NET DIGEST	118,559,651	71,165	-1,911,308	116,719,50
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	8.851	2017 PROPOS	SED MILLAGE RATE >>>	8.99
THIS SECTION W	ILL CALCULATE AUT	OMATICALLY UPON EN	TRY OF INFORMATION	ABOVE
DESCRIPTIO	N	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest		PYD	118,559,651	
let Value Added-Reassessment of Exist	ting 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	
Aillage Equivalent of Reassessed Value	Added	ME	0.005	(RVA/CYD) * PYM
Rollback Millage Rate for 2017		RR	8.846	PYM - ME
CON	PUTATION OF PERC	ENTAGE INCREASE IN F	PROPERTY TAXES	
the 2017 Proposed Millage Rate for thi	s Taxing Jurisdiction exceeds	Rollback Millage Rate	Rollback Millage Rate	8.84
omputed above, this section will automa	atically calculate the amount of	of increase in property	2017 Millage Rate	8.99
axes that is part of the notice required in	0.C.G.A. Section 48-5-32.1	(c) (2)	Percentage Increase	1.73
	(	CERTIFICATIONS		

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

I ax Collector or I ax Commissioner

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with U.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

Date

Date

## 2017 TAX LEVY PUTNAM COUNTY, GEORGIA INCORPORATED AREA

WHEREAS, the Putnam County Board of Commissioners sitting for county purposes has this day met to fix the tax rates for the maintenance and operation of Putnam County and

WHEREAS, the tax digest of said County shows taxable property for the year 2017 in the total amount of <u>\$116,719,508</u>.

THEREFORE, after careful consideration and estimate it is ordered and adjudged as follows.

THAT <u>10.169</u> mills on each thousand dollars worth of property in the incorporated area be and the same is hereby assessed and levied on the total amount of property less a roll back for Local Option Sales Tax Proceeds of <u>1.17</u> mills producing a net tax levy of <u>8.999</u> mills returned for taxation by the payers of Putnam County for the year 2017. Said <u>8.999</u> mills to produce a total revenue of <u>\$1,050,359</u>.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2017 and for the purpose heretofore set forth with due date of no later than December 1, 2017.

Approved and adopted this 8<sup>th</sup> day of September 2017.

### PUTNAM COUNTY BOARD OF COMMISSIONERS

Chairman Stephen J. Hersey

ATTEST:

Lynn Butterworth County Clerk PT-35 (Rev 01/17)

**COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2017** 

Please provide a copy of this form to your county's Clerk of Superior Court. <u>http://www.dor.ga.gov</u>

COUNTY:





Submit three (3) original signed copies with digest submission

COLUMN 1	COLUMN 2	COLU	IMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be	District Name (inc, Uninc, School, Special Districts,	Mark X if District Falls In Unincorporated	Mark X if District Falls In Incorporated	Enter Gross Millage Rate Before	Sales Tax Rollback	Insurance Premium Rollback	Duplication of Services Rollback Pursuant to	Net M&O Millage Rate Column 4 less	Enter Bond Millage	Total Millage Rate Column 8 plus
Shown	Etc.)	Area	Area	Rollbacks	OCGA § 48-8-91	OCGA § 33-8-8.3	OCGA § 36-70-24	Columns 5, 6 & 7	Rate	Column 9
	Incorporated		x	10.169	1.170			8.999		8.832
	Unincorporated	x		10.169	1.170	0.298		8.701		8.260
	School	x		14.269				14.269		14.269
										0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2017

Date

**Chairman, Board of County Commissioners** 

# NO TAX INCREASE DOCUMENTS

 NOTICE

 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.

 CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

 INCORPORATED
 2012
 2013
 2014
 2016
 2017

 Real & Personal
 156,895,625
 157,827,919
 154,687,353
 151,366,007
 150,582,209
 147,759,081

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	10.016
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	8.846
Net Taxes Levied	\$662,648	\$1,011,520	\$1,001,049	\$962,694	\$1,049,371	\$1,032,501
UNINCORPORATED	2012	2013	2014	2015	2016	2017
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	E 007 450	5 248 052	6 507 404	7 462 404	7 550 700	0 004 422
a franciscus la confessione de la seconda contra contra ante en	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 9,219	1,209,587,865	1,151,981,671
Gross M&O Millage	7.100	9.350	8.890	9.219	10.071	10.016
Less Millage Rate Rollbacks	1.700	1.950	1.490	1.800	1.784	1.739
Net M&O Millage	5.400	7.400	7.400	7.419	8.287	8.277
Net Taxes Levied	\$6,770,129	\$9,367,772	\$9,424,714	\$9,067,065	\$10,023,855	\$9,534,952
TOTAL COUNTY	2012	2013	2014	2015	2016	2017
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	\$10,567,453
Net Taxes \$ Increase	(\$334,257)	\$2,946,515	\$46,471	(\$396,004)	\$1,043,467	(\$505,773)
Net Taxes % Increase	-4.30%	39.64%	0.45%	-3.80%	10.40%	-4.57%
Publish 8/24/17	*Start ti	me may be delaye	d if another public	hearing is schedu	led prior to this me	etina.

This is what the notice would have looked like with no increase in the mill rate.

		-		
COUNTY PUTN	AM	TAXING JURISDICTION	INCORPOR	RATED
	and a second sec		CTION MUST BE ENTERI	
This information will be the actu	al values and millage r			pplicable 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	115,261,18
PERSONAL	34,736,479		-2,238,584	32,497,89
MOTOR VEHICLES	3,031,800		-609,820	2,421,98
MOBILE HOMES	1,464,236		21,963	1,486,19
TIMBER -100%	0		0	
HEAVY DUTY EQUIP	0		172,300	172,30
GROSS DIGEST	155,078,245	71,309	-3,309,994	151,839,56
EXEMPTIONS	36,944,491	144	-1,394,384	35,550,25
NET DIGEST	118,133,754	71,165	-1,915,610	116,289,30
FLPA Reimbursement Value	425.897	71,100	4,302	430,19
Adjusted NET DIGEST	118,559,651	71,165	-1,911,308	116,719,50
Adjusted NET DIGEST	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	8.851		SED MILLAGE RATE >>>	8.99
THIS SECTION WI	LL CALCULATE AUT		TRY OF INFORMATION	ABOVE
DESCRIPTION		ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest		PYD	118,559,651	
Net Value Added-Reassessment of Existin	o Real Property	RVA	71,165	
Other Net Changes to Taxable Digest	g	NAG	-1,911,308	
2017 Net Digest		CYD	116,719,508	(PYD+RVA+NAG)
2016 Millage Rate		PYM	8.851	
lillage Equivalent of Reassessed Value A	dded	ME	0.005	(RVA/CYD) * PYM
Rollback Millage Rate for 2017		RR	8.846	PYM - ME
COM	PUTATION OF PERCE	ENTAGE INCREASE IN F	PROPERTY TAXES	
the 2017 Proposed Millage Rate for this			Rollback Millage Rate	8.84
omputed above, this section will automati			2017 Millage Rate	8.84
axes that is part of the notice required in C			Percentage Increase	0.00

#### 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

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

I ax Collector or I ax Commissioner

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

Date

Date

Date

## 2017 TAX LEVY PUTNAM COUNTY, GEORGIA INCORPORATED AREA

WHEREAS, the Putnam County Board of Commissioners sitting for county purposes has this day met to fix the tax rates for the maintenance and operation of Putnam County and

WHEREAS, the tax digest of said County shows taxable property for the year 2017 in the total amount of <u>\$116,719,508</u>.

THEREFORE, after careful consideration and estimate it is ordered and adjudged as follows.

THAT <u>10.016</u> mills on each thousand dollars worth of property in the incorporated area be and the same is hereby assessed and levied on the total amount of property less a roll back for Local Option Sales Tax Proceeds of <u>1.17</u> mills producing a net tax levy of <u>8.846</u> mills returned for taxation by the payers of Putnam County for the year 2017. Said <u>8.846</u> mills to produce a total revenue of <u>\$1,032,501</u>.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2017 and for the purpose heretofore set forth with due date of no later than December 1, 2017.

Approved and adopted this 8<sup>th</sup> day of September 2017.

### PUTNAM COUNTY BOARD OF COMMISSIONERS

Chairman Stephen J. Hersey

ATTEST:

Lynn Butterworth County Clerk PT-35 (Rev 01/17)



**COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2017** 

Please provide a copy of this form to your county's Clerk of Superior Court. <u>http://www.dor.ga.gov</u>

COUNTY:





Submit three (3) original signed copies with digest submission

	COLUMN 1	COLUMN 2	COLU	JMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
	District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts,	Mark X if District Falls In Unincorporated	Mark X if District Falls In Incorporated	Enter Gross Millage Rate Before	Sales Tax Rollback	Insurance Premium Rollback	Duplication of Services Rollback Pursuant to	Net M&O Millage Rate Column 4 less	Enter Bond Millage	Total Millage Rate Column 8 plus
ŀ	Snown	Etc.)	Area	Area	Rollbacks	OCGA § 48-8-91	OCGA § 33-8-8.3	OCGA § 36-70-24	Columns 5, 6 & 7	Rate	Column 9
		Incorporated		х	10.016	1.170			8.846		8.832
		Unincorporated	x		10.016	1.170	0.569		8.277		8.260
		School	х		14.269				14.269		14.269
											0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2017

Date

Chairman, Board of County Commissioners

## Backup material for agenda item:

18. Resolution setting 2017 mill rate for unincorporated county maintenance and operation

# TAX INCREASE DOCUMENTS

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.

NOTICE

CURF	RENT 2017 TA	AX DIGEST	AND 5 YEAR	R HISTORY C	OF LEVY	
INCORPORATED	2012	2013	2014	2015	2016	2017
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
UNINCORPORATED	2012	2013	2014	2015	2016	2017
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
TOTAL COUNTY	2012	2013	2014	2015	2016	2017
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
	-4.30%	39.64%	0.45%	-3.80%	10.40%	0.00%
Net Taxes % Increase	-4.30 %	33.0470	0.4070	0.0070	10.4070	

# This is the notice that was advertised on 8/24/17.

87

### This was also advertised on 8/24/17.

#### 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.

COUNTY PUTN	MAI	TAXING JURISDICTION	UNINCORPO	RATED
	N FOR THE SHADED I	PORTIONS OF THIS SEC	TION MUST BE ENTER	ED
This information will be the act				
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	1,211,342,72
PERSONAL	41,736,259		4,390,010	46,126,26
MOTOR VEHICLES	27,785,940		-6,429,480	21,356,46
MOBILE HOMES	3,061,527		233,670	3,295,19
TIMBER -100%	1,690,662		514,776	2,205,43
HEAVY DUTY EQUIP	281,034		120,441	401,47
GROSS DIGEST	1,342,913,908	1,602,400	-59,788,744	1,284,727,50
EXEMPTIONS	140,884,769	254,956	410,600	141,550,3
NET DIGEST	1,202,029,139	1,347,444	-60,199,344	1,143,177,23
FLPA Reimbursement Value	7,558,726		1,245,706	8,804,4
Adjusted NET DIGEST	1,209,587,865	1,347,444	-58,953,638	1,151,981,6
	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	8.287		SED MILLAGE RATE >>>	8.7
THIS SECTION W	ILL CALCULATE AUT	OMATICALLY UPON EN	TRY OF INFORMATION	
DESCRIPTIO	N	ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest		PYD	1,209,587,865	
Net Value Added-Reassessment of Exist	ing Real Property	RVA	1,347,444	
Other Net Changes to Taxable Digest		NAG	-58,953,638	5
2017 Net Digest		CYD	1,151,981,671	(PYD+RVA+NAG)
2016 Millage Rate	Ι	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

#### 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

taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)

computed above, this section will automatically calculate the amount of increase in property

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

I ax Collector or I ax Commissioner

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

Date

2017 Millage Rate

Percentage Increase

Date

Date

8.701

5.12%

## 2017 TAX LEVY PUTNAM COUNTY, GEORGIA UNINCORPORATED AREA

WHEREAS, the Putnam County Board of Commissioners sitting for county purposes has this day met to fix the tax rates for the maintenance and operation of Putnam County and

WHEREAS, the tax digest of said County shows taxable property for the year 2017 in the total amount of <u>\$1,151,981,671</u>.

THEREFORE, after careful consideration and estimate it is ordered and adjudged as follows.

THAT <u>10.169</u> mills on each thousand dollars worth of property in the unincorporated area be and the same is hereby assessed and levied on the total amount of property less a roll back for Insurance Premium Tax Proceeds of <u>.298</u> mills and Local Option Sales Tax Proceeds of <u>1.17</u> mills producing a net tax levy of <u>8.701</u> mills returned for taxation by the payers of Putnam County for the year 2017. Said <u>8.701</u> mills to produce a total revenue of <u>\$10,023,393</u>.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2017 and for the purpose heretofore set forth with due date of no later than December 1, 2017.

Approved and adopted this 8<sup>th</sup> day of September 2017.

## PUTNAM COUNTY BOARD OF COMMISSIONERS

Chairman Stephen J. Hersey

ATTEST:

Lynn Butterworth County Clerk PT-35 (Rev 01/17)

**COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2017** 

Please provide a copy of this form to your county's Clerk of Superior Court. <u>http://www.dor.ga.gov</u>

Putnam



COUNTY:

Submit three (3) original signed copies with digest submission

COLUMN 1	COLUMN 2	COLU	JMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback OCGA § 48-8-91	Insurance Premium Rollback OCGA § 33-8-8.3	Duplication of Services Rollback Pursuant to OCGA § 36-70-24	Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
Shown	Ett.)	Alea	Alea	KUIIJacka	0004340001	000A 3 55-0-0.5	00043001024			
	Incorporated		x	10.169	1.170			8.999		8.832
	Unincorporated	х		10.169	1.170	0.298		8.701		8.260
	School	х		14.269				14.269		14.269
										0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2017

Date

Chairman, Board of County Commissioners

# NO TAX INCREASE DOCUMENTS

**NOTICE** 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.

CURR	ENT 2017 T	AX DIGEST	AND 5 YEAF	R HISTORY O	OF LEVY	
INCORPORATED	2012	2013	2014	2015	2016	2017
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	10.016
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	8.846
Net Taxes Levied	\$662,648	\$1,011,520	\$1,001,049	\$962,694	\$1,049,371	\$1,032,501
UNINCORPORATED	2012	2013	2014	2015	2016	2017
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	10.016
Less Millage Rate Rollbacks	1.700	1.950	1.490	1.800	1.784	1.739
Net M&O Millage	5.400	7.400	7.400	7.419	8.287	8.277
Net Taxes Levied	\$6,770,129	\$9,367,772	\$9,424,714	\$9,067,065	\$10,023,855	\$9,534,952
TOTAL COUNTY	2012	2013	2014	2015	2016	2017
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	\$10,567,453
Net Taxes \$ Increase	(\$334,257)	\$2,946,515	\$46,471	(\$396,004)	\$1,043,467	(\$505,773)
Net Taxes % Increase	-4.30%	39.64%	0.45%	-3.80%	10.40%	-4.57%
Publish 8/24/17		ime may be delaye			A	

This is what the notice would have looked like with no increase in the mill rate.

PT32.1 - Computation of	MILLAGE RATE ROLLE	BACK AND PERCENTAGE	NCREASE IN PROPERTY T	AXES - 2017
	AM		UNINCORPO	RATED
INFORMATION	FOR THE SHADED	PORTIONS OF THIS SEC	CTION MUST BE ENTER	D
This information will be the actu	al values and millage r	ates certified to the Depar	tment of Revenue for the a	pplicable 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	1,211,342,72
PERSONAL	41,736,259	· · · · · · · · · · · · · · · · · · ·	4,390,010	46,126,26
MOTOR VEHICLES	27,785,940		-6,429,480	21,356,46
MOBILE HOMES	3,061,527		233,670	3,295,19
TIMBER -100%	1,690,662		514,776	2,205,43
HEAVY DUTY EQUIP	281,034		120,441	401,47
GROSS DIGEST	1,342,913,908	1,602,400	-59,788,744	1,284,727,56
EXEMPTIONS	140,884,769	254,956	410,600	141,550,32
NET DIGEST	1,202,029,139	1,347,444	-60,199,344	1,143,177,23
FLPA Reimbursement Value	7,558,726		1,245,706	8,804,43
Adjusted NET DIGEST	1,209,587,865	1,347,444	-58,953,638	1,151,981,67
-	(PYD)	(RVA)	(NAG)	(CYD)
2016 MILLAGE RATE >>>	8.287	2017 PROPO	SED MILLAGE RATE >>>	8.70
THIS SECTION WI	LL CALCULATE AUT	OMATICALLY UPON EN	TRY OF INFORMATION /	ABOVE
DESCRIPTION		ABBREVIATION	AMOUNT	FORMULA
2016 Net Digest		PYD	1,209,587,865	
Net Value Added-Reassessment of Existin	g 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 A	dded	ME	0.010	(RVA/CYD) * PYM
Rollback Millage Rate for 2017		RR	8.277	PYM - ME
COM	PUTATION OF PERCI	ENTAGE INCREASE IN F	PROPERTY TAXES	
f the 2017 Proposed Millage Rate for this			Rollback Millage Rate	8.27
computed above, this section will automati			2017 Millage Rate	8.27
axes that is part of the notice required in (			Percentage Increase	0.009

#### 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

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

I ax Collector or I ax Commissioner

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with U.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

Date

Date

Date

## 2017 TAX LEVY PUTNAM COUNTY, GEORGIA UNINCORPORATED AREA

WHEREAS, the Putnam County Board of Commissioners sitting for county purposes has this day met to fix the tax rates for the maintenance and operation of Putnam County and

WHEREAS, the tax digest of said County shows taxable property for the year 2017 in the total amount of <u>\$1,151,981,671</u>.

THEREFORE, after careful consideration and estimate it is ordered and adjudged as follows.

THAT <u>10.016</u> mills on each thousand dollars worth of property in the unincorporated area be and the same is hereby assessed and levied on the total amount of property less a roll back for Insurance Premium Tax Proceeds of <u>.569</u> mills and Local Option Sales Tax Proceeds of <u>1.17</u> mills producing a net tax levy of <u>8.277</u> mills returned for taxation by the payers of Putnam County for the year 2017. Said <u>8.277</u> mills to produce a total revenue of <u>\$9,534,952</u>.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2017 and for the purpose heretofore set forth with due date of no later than December 1, 2017.

Approved and adopted this 8<sup>th</sup> day of September 2017.

## PUTNAM COUNTY BOARD OF COMMISSIONERS

Chairman Stephen J. Hersey

ATTEST:

Lynn Butterworth County Clerk PT-35 (Rev 01/17)



COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2017

Please provide a copy of this form to your county's Clerk of Superior Court. <u>http://www.dor.ga.gov</u>

Putnam



COUNTY:

Submit three (3) original signed copies with digest submission

COLUMN 1	COLUMN 2	COLL	IMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls In Unincorporated Area	Mark X if District Falls In Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback OCGA § 48-8-91	Insurance Premium Rollback OCGA § 33-8-8.3	Duplication of Services Rollback Pursuant to OCGA § 36-70-24	Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
	Incorporated		x	10.016	1.170			8.846		8.832
	Unincorporated	x		10.016	1.170	0.569		8.277		8.260
	School	x		14.269				14.269		14.269
										0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2017

Date

Chairman, Board of County Commissioners

# Backup material for agenda item:

19. County Manager Report

PUTNAM COUNTY BOARD OF COMMISSIONERS



## 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

# AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Staff

Subject: County Manager Report

## **NOTES**

# Backup material for agenda item:

20. County Attorney Report

PUTNAM COUNTY BOARD OF COMMISSIONERS



## 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

# AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Staff

Subject: County Attorney Report

## **NOTES**

# Backup material for agenda item:

21. Commissioner Announcements

PUTNAM COUNTY BOARD OF COMMISSIONERS



## 117 Putnam Drive, Suite A & Eatonton, GA 31024 Tel: 706-485-5826 & Fax: 706-923-2345 & <u>www.putnamcountyga.us</u>

# AGENDA ITEM

Date: 9/08/2017

To: BOC

From: Staff

Subject: Commissioner Announcements

## **NOTES**