



**HARRIS COUNTY BOARD OF COMMISSIONERS
PROPOSED PROPERTY TAX INCREASE FOR 2020
PRESS RELEASE**

The Harris County Board of Commissioners adopted the FY 2020-21 annual budget on June 16, 2020 after many public budget work sessions, two public hearings, and much thoughtful deliberations. To adequately fund the approved budget, have less reliance on other funds to balance the General Fund budget, sufficiently fund upcoming projects, respond to the COVID-19 global pandemic, and prepare for future growth, a small property tax increase is needed. The Board of County Commissioners is proposing to keep the county's current property tax rate of 9.38 mills which would increase property taxes by 0.83% above the roll back rate of 9.303. The portion of the city of West Point that is located within Harris County will also keep its current property tax rate of 5.628 mills or 0.04% above their roll back rate of 5.626. Since the millage rate is proposing to stay the same as the previous year, only those property owners with increased property valuations will pay more county property taxes than last year.

As an example, the financial impact of this proposed property tax increase on a \$225,000 home will be approximately an additional \$6.93 in county property taxes.

A small property tax increase is necessary at this time due to many reasons including:

- 2% cost of living allowance for county employees.
- Implementation of the employee compensation study conducted by the Carl Vinson Institute of Government.
- Funding to assist 911 Center operations.
- Update of the land use and development codes.
- Continued restoration and future development of Ellerslie Park.
- Improvements to the Animal Shelter.
- Improvements to the Soccer Complex by adding field lighting.
- Re-construction of the Melody Lakes Dam for state compliance.
- Various departmental improvements along with vehicle and equipment replacements to assist in the upkeep of county operations.
- The addition of several full-time employees in departments including Administration, Information Technology, Public Works, Vehicle Maintenance, and Tax Commissioner Office to better assist citizens and departmental operations.
- Various technology improvements such as computer hardware and software to better assist citizens and keep departments modernized along with professional audio and video equipment to live stream and record public meetings.
- Replacement of the county's outdated telephone system to better assist in the day to day operations of the county.

To view the county's approved FY 2020-21 budget, please visit the county's website at www.harriscountyga.gov

Since the Board of County Commissioners is proposing a property tax increase that is above the roll back rate of 9.303, state law requires the county to conduct three public hearings to obtain citizen comments. Therefore, all concerned property owners and citizens are encouraged to attend and participate in the three public hearings to be conducted on Tuesday, August 11, 2020 at 11:00 a.m. and 6:30 p.m. and on Tuesday, August 18, 2020 at 7:00 p.m. All public hearings will be conducted in Room 223 of the Harris County Courthouse, 102 N. College Street, Hamilton, GA.

NOTICE OF PROPERTY TAX INCREASE

The **Harris County Board of Commissioners** has tentatively adopted a 2020 millage rate which will require an increase in property taxes by **0.83** percent in the County Wide less West Point area and by **0.04** percent in the West Point area.

All concerned citizens are invited to the public hearings on this tax increase to be held in room 223 of the Harris County Courthouse, 102 North College Street, Hamilton, GA on **August 11, 2020 at 11:00 am and 6:30 pm.**

Times and places of additional public hearing on this tax increase are in room 223 of the Harris County Courthouse, 102 North College Street, Hamilton, GA on **August 18, 2020 at 7:00 pm.**

This tentative increase will result in a millage rate of **9.38 mills**, an increase of **0.077 mills** in the County Wide less West Point area. Without this tentative tax increase, the millage rate will be no more than **9.303 mills**. The proposed tax increase for a home with a fair market value of **\$225,000** is approximately **\$6.93** and the proposed tax increase for non-homestead property with a fair market of **\$150,000** is approximately **\$4.62**.

In the West Point area, this tentative increase will result in a millage rate of **5.628 mills**, an increase of **.002 mills**. Without this tentative tax increase, the millage rate will be no more than **5.626 mills**. The proposed tax increase for a home with a fair market value of **\$150,000** is approximately **\$0.12** and the proposed tax increase for non-homestead property with a fair market of **\$100,000** is approximately **\$0.08**.

The Harris County Board of Commissioners does hereby announce that the **2020 millage rate** will be set at a meeting to be held at the County Courthouse, Room 223, 102 North College St, Hamilton, on Tuesday, **August 18, 2020**, beginning at 7:00 PM and pursuant to the requirements of the OCGA 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 2019 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

INCORPORATED						
Hamilton, Pine Mountain, Shiloh, Waverly Hall West Point - Annexed	2015	2016	2017	2018	2019	2020
Real & Personal	124,650,191	146,327,649	156,873,692	166,811,494	162,288,639	167,110,883
Motor Vehicles	2,823,480	2,254,150	1,667,630	1,298,960	1,083,220	978,230
Mobile Homes	90,601	77,648	81,511	75,189	72,367	66,944
Timber 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	127,564,272	148,659,447	158,622,833	168,185,643	163,444,226	168,156,057
Less M&O Exemptions	7,561,136	15,537,560	13,463,636	14,608,213	12,395,271	13,051,248
Net M&O Digest	120,003,136	133,121,887	145,159,197	153,577,430	151,048,955	155,104,809
Adjusted Net M&O Digest	120,003,136	133,121,887	145,159,197	153,577,430	151,048,955	155,104,809
Gross M&O Millage	7.54	7.62	10.01	10.06	10.81	10.92
Less Rollbacks	1.40	1.48	1.37	1.43	1.43	1.54
Net M&O Millage	6.14	6.14	8.64	8.63	9.380	9.380
Net Taxes Levied	736,819	817,368	1,254,175	1,325,373	1,416,839	1,454,883
INCORPORATED	2015	2016	2017	2018	2019	2020
West Point						
Real & Personal	22,623,030	19,971,391	20,084,141	20,370,712	21,922,592	22,265,129
Motor Vehicles	1,030,990	765,000	603,920	452,690	368,760	295,460
Gross Digest	23,654,020	20,736,391	20,688,061	20,823,402	22,291,352	22,560,589
Less M&O Exemptions	1,399,794	1,367,794	1,396,861	1,336,879	1,340,514	1,299,954
Net M&O Digest	22,254,226	19,368,597	19,291,200	19,486,523	20,950,838	21,260,635
Adjusted Net M&O Digest	22,254,226	19,368,597	19,291,200	19,486,523	20,950,838	21,260,635
Gross M&O Millage	5.08	5.16	6.55	6.61	7.06	7.17
Less Rollbacks	1.40	1.48	1.37	1.43	1.43	1.54
Net M&O Millage	3.68	3.68	5.18	5.18	5.628	5.628
Net Taxes Levied	81,896	71,276	100,006	100,901	117,911	119,655
UNINCORPORATED	2015	2016	2017	2018	2019	2020
Real & Personal	1,200,081,801	1,220,593,131	1,197,558,214	1,245,181,729	1,297,162,982	1,348,515,056
Motor Vehicles	64,117,010	49,258,390	37,697,900	29,879,890	25,029,320	21,658,970
Mobile Homes	1,499,642	1,428,474	1,436,109	1,479,652	1,503,142	1,461,298
Timber 100%	7,144,477	5,469,744	6,666,568	5,660,538	5,250,751	4,862,332
Heavy Duty Equipment	62,282	176,525	112,248	0	432,175	375,464
Gross Digest	1,272,905,212	1,276,926,264	1,243,471,039	1,282,201,809	1,329,378,370	1,376,873,120
Less M&O Exemptions	209,495,274	216,900,714	173,774,360	197,742,378	204,669,207	209,248,616
Net M&O Digest	1,063,409,938	1,060,025,550	1,069,696,679	1,084,459,431	1,124,709,163	1,167,624,504
Adjusted Net M&O Digest	1,063,409,938	1,060,025,550	1,069,696,679	1,084,459,431	1,124,709,163	1,167,624,504
Gross M&O Millage	7.54	7.62	10.01	10.06	10.81	10.92
Less Rollbacks	1.40	1.48	1.37	1.43	1.43	1.54
Net M&O Millage	6.14	6.14	8.64	8.63	9.380	9.380
Net Taxes Levied	6,529,337	6,508,557	9,242,179	9,358,885	10,549,772	10,952,318
TOTAL COUNTY	2015	2016	2017	2018	2019	2020
Total County Value	1,205,667,300	1,212,516,034	1,234,147,076	1,257,523,384	1,296,708,956	1,343,989,948
Total County Taxes	7,348,052	7,397,202	10,596,360	10,785,159	12,084,522	12,526,856
Net Taxes \$ Increase	-68,298	49,150	3,199,159	188,799	1,299,363	442,333
Net Taxes % Increase	-0.9%	0.7%	43.2%	1.8%	12.0%	3.7%

**The reimbursement value for the Forest Land Protection Act is no longer included in this document.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **HARRIS** TAXING JURISDICTION: **COUNTYWIDE LESS WEST POINT**

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

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	1,402,184,284	10,865,715	45,136,639	1,458,186,638
PERSONAL	57,267,337		171,964	57,439,301
MOTOR VEHICLES	26,112,540		(3,475,340)	22,637,200
MOBILE HOMES	1,575,509		(47,267)	1,528,242
TIMBER -100%	5,250,751		(388,419)	4,862,332
HEAVY DUTY EQUIP	432,175		(56,711)	375,464
GROSS DIGEST	1,492,822,596	10,865,715	41,340,866	1,545,029,177
EXEMPTIONS	217,064,478		5,235,386	222,299,864
NET DIGEST	1,275,758,118	10,865,715	36,105,480	1,322,729,313
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	9.380		2020 MILLAGE RATE:	9.380

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	1,275,758,118	
Net Value Added-Reassessment of Existing Real Property	RVA	10,865,715	
Other Net Changes to Taxable Digest	NAG	36,105,480	
2020 Net Digest	CYD	1,322,729,313	(PYD+RVA+NAG)
2019 Millage Rate	PYM	9.380	PYM
Millage Equivalent of Reassessed Value Added	ME	0.077	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	9.303	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	9.303
	2020 Millage Rate	9.380
	Percentage Tax Increase	0.83%

CERTIFICATIONS

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

 Chairman, Board of Tax Assessors Date

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

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 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 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **HARRIS** TAXING JURISDICTION: **WEST POINT-COUNTY PORTION**

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

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	21,187,418	7,711	295,190	21,490,319
PERSONAL	735,174		39,636	774,810
MOTOR VEHICLES	368,760		(73,300)	295,460
MOBILE HOMES	0		0	
TIMBER -100%	0		0	
HEAVY DUTY EQUIP	0		0	
GROSS DIGEST	22,291,352	7,711	261,526	22,560,589
EXEMPTIONS	1,340,514		(40,560)	1,299,954
NET DIGEST	20,950,838	7,711	302,086	21,260,635
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	5.628		2020 MILLAGE RATE:	5.628

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	20,950,838	
Net Value Added-Reassessment of Existing Real Property	RVA	7,711	
Other Net Changes to Taxable Digest	NAG	302,086	
2020 Net Digest	CYD	21,260,635	(PYD+RVA+NAG)
2019 Millage Rate	PYM	5.628	PYM
Millage Equivalent of Reassessed Value Added	ME	0.002	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	5.626	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	5.626
	2020 Millage Rate	5.628
	Percentage Tax Increase	0.04%

CERTIFICATIONS

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

Chairman, Board of Tax Assessors Date

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

Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 is _____

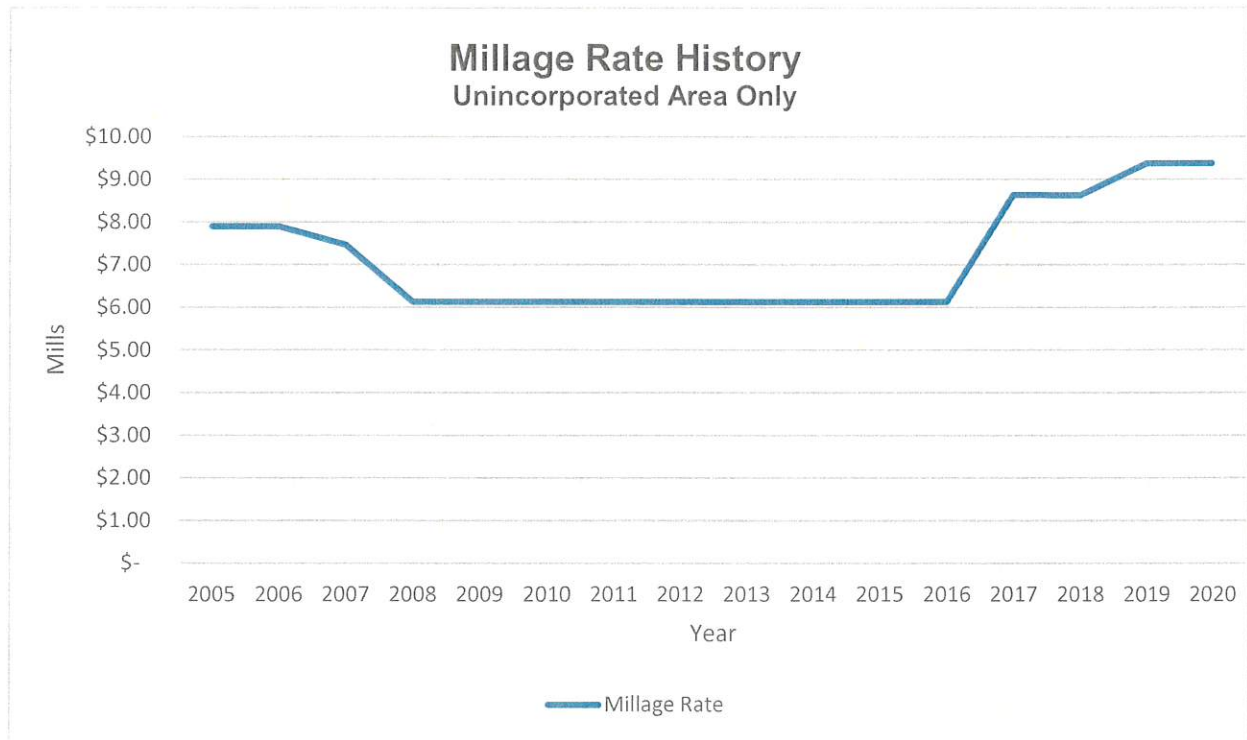
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2020 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

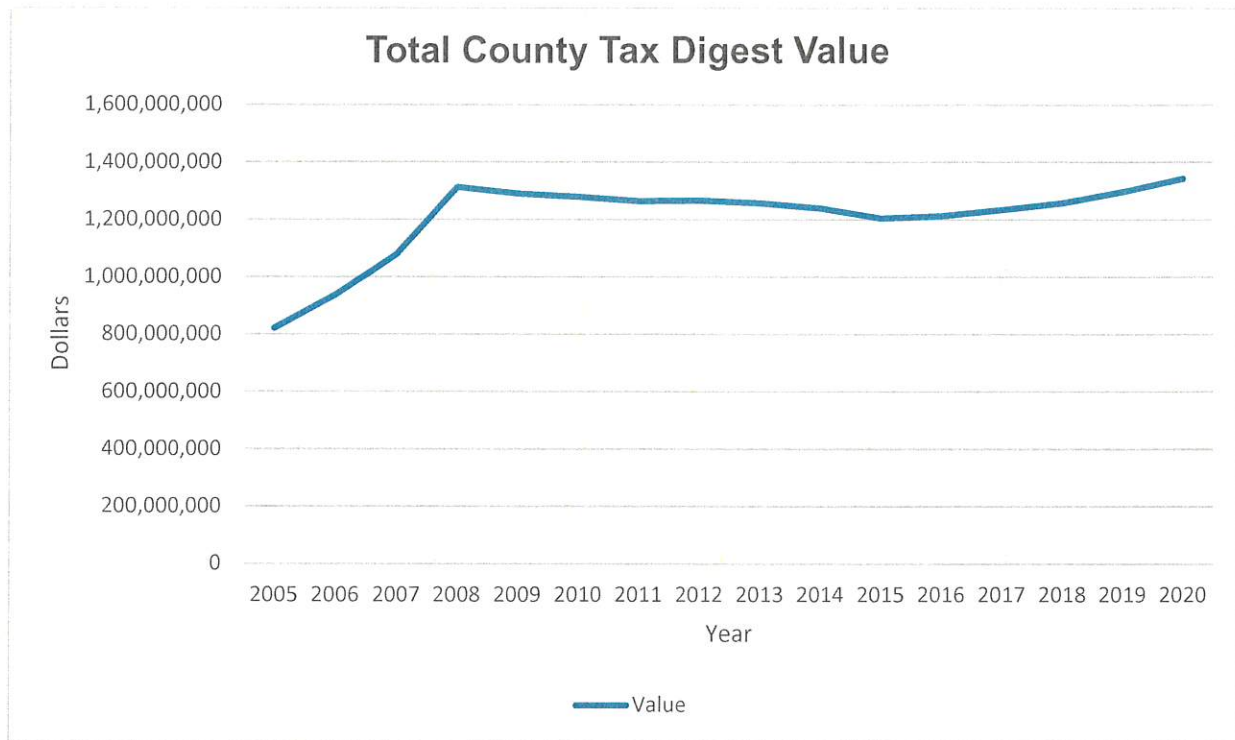
SELECTED GRAPH



<u>Year</u>	<u>Unincorporated Millage Rate</u>
2005	7.90
2006	7.90
2007	7.47
2008	6.14
2009	6.14
2010	6.14
2011	6.14
2012	6.14
2013	6.14
2014	6.14
2015	6.14
2016	6.14
2017	8.64
2018	8.63
2019	9.38
2020	9.38

Source: Five Year History of Levy

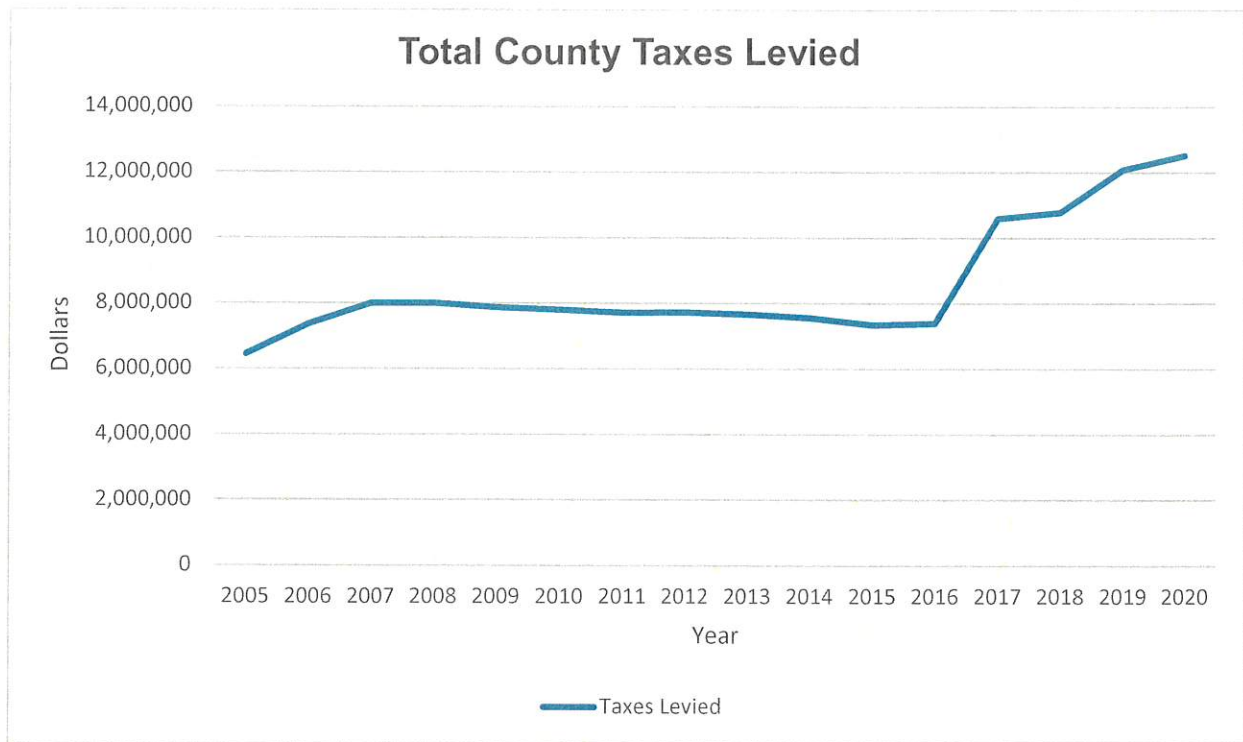
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<u>Year</u>	<u>Total County Tax Digest Value</u>
2005	\$822,520,006
2006	938,525,860
2007	1,079,681,571
2008	1,313,180,610
2009	1,290,392,603
2010	1,279,715,455
2011	1,264,466,453
2012	1,266,739,959
2013	1,258,133,263
2014	1,239,965,382
2015	1,205,667,300
2016	1,212,516,034
2017	1,234,147,076
2018	1,257,523,384
2019	1,296,708,956
2020	1,343,989,948

Source: Five Year History of Levy

SELECTED GRAPH



<u>Year</u>	<u>Total County Taxes Levied</u>
2005	\$6,453,041
2006	7,368,979
2007	7,998,813
2008	8,005,653
2009	7,871,954
2010	7,806,571
2011	7,713,514
2012	7,724,759
2013	7,671,625
2014	7,561,435
2015	7,348,052
2016	7,397,202
2017	10,596,360
2018	10,785,159
2019	12,084,522
2020	12,526,856

Source: Five Year History of Levy