

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- Replacement of the county's outdated telephone system to better assist in the day to day operations of the county.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 <u>August 11, 2020</u> 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 <u>August 18, 2020 at 7:00 pm.</u>

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

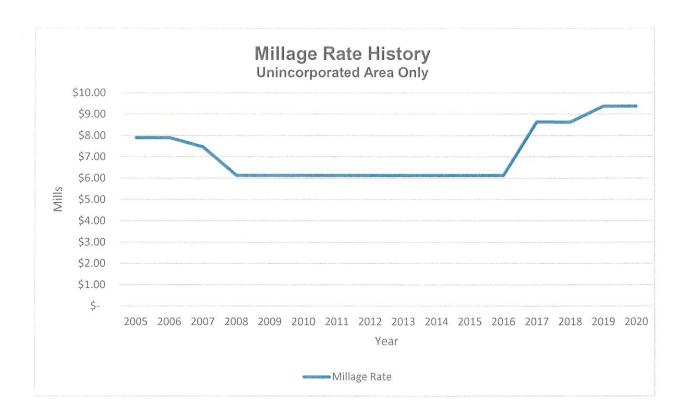
INCORPORATED		,		* , .		
Hamilton, Pine Mountain,						
Shiloh, Waverly Hall	2015	2016	2017	2018	2019	2020
West Point - Annexed						
Real & Personal	124,650,191	146,327,649	156,873,692	166,811,494	162,288,639	167,110,883
Motor Vehicles	2,823,480	2,254,150	1,667,630	1,298,960	1,083,220	978,230
Mobile Homes	90,601	77,648	81,511	75,189	72,367	66,944
Timber 100%	0	0	Ö	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						

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

UNTY: HARRIS		TAXING JURISDICTION:	COUNTYWIDE LES	S WEST POINT
ENTER VALUES A	ND MILLAGE RATES FOR		N YELLOW HIGHLIGHTED BOXE	S 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	1,458,186,63
PERSONAL	57,267,337		171,964	57,439,30
MOTOR VEHICLES	26,112,540	and the property of the september of	(3,475,340)	22,637,20
MOBILE HOMES	1,575,509		(47,267)	1,528,24
TIMBER -100%	5,250,751		(388,419)	4,862,33
HEAVY DUTY EQUIP	432,175		(56,711)	375,46
GROSS DIGEST	1,492,822,596	10,865,715	41,340,866	1,545,029,17
EXEMPTIONS NET DIGEST	217,064,478	40.005.745	5,235,386	222,299,86
INET DIGEST	1,275,758,118	10,865,715	36,105,480	1,322,729,31
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	9.380	T	2020 MILLAGE RATE:	9.38
	CAL	CULATION OF ROLLBACK RAT	E	
DESCRIPTION	T T	ABBREVIATION	AMOUNT	FORMULA
2019 Net Dige		PYD	1,275,758,118	FURIVIULA
et Value Added-Reassessment of		RVA	10,865,715	
Other Net Changes to Ta		NAG	36,105,480	
2020 Net Dige		CYD	1,322,729,313	(PYD+RVA+NAG)
	L			(**************************************
2019 Millage Ra	ate	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	
the 2020 Proposed Millage Rate		PERCENTAGE INCREASE IN PR	OPERTY TAXES	PYM - ME
the 2020 Proposed Millage Rate i	for this Taxing Jurisdiction ex	PERCENTAGE INCREASE IN PR		9.30
mputed above, this section will au	for this Taxing Jurisdiction ex	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property	COPERTY TAXES Rollback Millage Rate	9.3i 9.3
mputed above, this section will au	for this Taxing Jurisdiction ex utomatically calculate the am	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2)	COPERTY TAXES Rollback Millage Rate 2020 Millage Rate	9.3i 9.3
mputed above, this section will au taxes that is part of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. §	PERCENTAGE INCREASE IN PRoceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2) CERTIFICATIONS	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase	9.3(9.3) 0.83
mputed above, this section will au taxes that is part of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. §	PERCENTAGE INCREASE IN PRoceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2) CERTIFICATIONS	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses	9.3(9.3) 0.83
mputed above, this section will au taxes that is part of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. §	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property is 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses	9.3(9.3) 0.83
mputed above, this section will au taxes that is part of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. §	PERCENTAGE INCREASE IN PRoceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2) CERTIFICATIONS Fate accounting of the total net as ar for which this rollback millage research.	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses	9.3(9.3) 0.83
mputed above, this section will au taxes that is part of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. §	PERCENTAGE INCREASE IN PRoceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2) CERTIFICATIONS Frate accounting of the total net as ar for which this rollback millage researched.	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed.	9.30 9.83 0.83 sment of existing real
mputed above, this section will au taxes that is part of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. §	PERCENTAGE INCREASE IN PRoceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2) CERTIFICATIONS Frate accounting of the total net as ar for which this rollback millage researched.	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed.	9.30 9.83 0.83 sment of existing real
mputed above, this section will at taxes that is part of the taxes that is part of the law of the l	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. §	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage ra	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date lues and exemption amounts for t	9.3 9.3 0.83 sment of existing real
I hereby certify that the amour	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § Int indicated above is an accur property for the tax year Chairman, Board of Tax Asse is shown above are an accura	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property is 48-5-32.1(c) (2) CERTIFICATIONS Tate accounting of the total net as ar for which this rollback millage rates ssors te representation of the digest valioner	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date Date	9.3i 0.83 sment of existing real he applicable tax years.
I hereby certify that the value	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § Int indicated above is an accura property for the tax year Chairman, Board of Tax Asse is shown above are an accura	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property is 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate ssors the representation of the digest valioner outation of the rollback millage rate outation of the rollback millage rate outation of the rollback millage rate	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date Date Date Lues and exemption amounts for the sessed to be a sessed to	9.3i 9.3i 0.83 sment of existing real he applicable tax years.
I hereby certify that the value I hereby certify that the amour I hereby certify that the amour I hereby certify that the value I hereby certify that the value	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § not indicated above is an accura property for the tax year Chairman, Board of Tax Asse is shown above are an accura ax Collector or Tax Commiss we is a true and correct comp	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property (48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate server representation of the digest value of the rollback millage rate action of the authority of this	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase Sessed value added by the reasses ate is being computed. Date Date Date Lues and exemption amounts for to the properties of	9.3i 9.3i 0.83 sment of existing real he applicable tax years.
I hereby certify that the amour I hereby certify that the amour I hereby certify that the value I hereby certify that the value T I hereby certify that the abore jurisdiction for tax year and the certify that the abore certification for tax years.	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § Int indicated above is an accura property for the tax yea Chairman, Board of Tax Asse s shown above are an accura ax Collector or Tax Commiss ve is a true and correct comp 2020 and that the final millage ECK THE APPROPRIATE PARA	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 2 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate second to the rollback millage rate rate set by the authority of this GRAPH BELOW THAT APPLIES TO	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date Date Lues and exemption amounts for to the part of th	9.30 9.31 0.83 sment of existing real he applicable tax years. 3-5-32.1 for the taxing 0 is
I hereby certify that the amount hereby certify that the value function for tax year and function function for tax year and function function for tax year and function	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § Int indicated above is an accurate property for the tax years of the same and the same are same and the same and the same are same and the same and the same are sa	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 2 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate second to the rollback millage rate rate set by the authority of this GRAPH BELOW THAT APPLIES TO ang jurisdiction for tax year 2020 es	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date lues and exemption amounts for to the part of the part	9.30 9.31 0.83 sment of existing real he applicable tax years. 3-5-32.1 for the taxing 0 is
I hereby certify that the amour I hereby certify that the amour I hereby certify that the value. T I hereby certify that the abore jurisdiction for tax year and the certify that the salue. CHE If the final millage rate se advertisements, notices, and the certify that the salue.	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § The indicated above is an accura property for the tax years of the tax years of the tax and power of the tax and correct comparts of the tax and the final millage of the tax and public hearings have been appropriate the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and public hearings have been noticed to the tax and tax	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 2 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate ser set by the authority of this GRAPH BELOW THAT APPLIES TO ng jurisdiction for tax year 2020 expression conducted in accordance with 0	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date lues and exemption amounts for to the in accordance with O.C.G.A. § 48 taxing jurisdiction for tax year 202 THIS TAXING JURISDICTION seceeds the rollback rate, I certify the O.C.G.A. § 48-5-32 and 48-5-32.1	9.30 9.31 0.83 sment of existing real he applicable tax years. 3-5-32.1 for the taxing 0 is nat the required as evidenced by
I hereby certify that the amount hereby certify that the value of the purisdiction for tax year. If the final millage rate se advertisements, notices, ithe attached copies of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § The indicated above is an accurate property for the tax years of the tax years of the tax and public hearings have bee e published "five year history"	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 2 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate server representation of the digest value of the representation of the digest value rate set by the authority of this GRAPH BELOW THAT APPLIES TO and jurisdiction for tax year 2020 expended to accordance with the representation of the rollback millage rate and current digest" advertisement	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date Date Lues and exemption amounts for to the tax in accordance with O.C.G.A. § 48 taxing jurisdiction for tax year 202 THIS TAXING JURISDICTION Exceeds the rollback rate, I certify the D.C.G.A. § 48-5-32 and 48-5-32.1 and the "Notice of Intent to Increase Intent Intent Increase Intent	9.3 9.3 0.83 sment of existing real he applicable tax years. 3-5-32.1 for the taxing 0 is hat the required as evidenced by rease Taxes" showing
I hereby certify that the amount hereby certify that the value of the purisdiction for tax year. If the final millage rate se advertisements, notices, ithe attached copies of the	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § The indicated above is an accurate property for the tax years of the tax years of the tax and public hearings have bee e published "five year history"	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 2 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate server representation of the digest value of the representation of the digest value rate set by the authority of this GRAPH BELOW THAT APPLIES TO and jurisdiction for tax year 2020 expended to accordance with the representation of the rollback millage rate and current digest" advertisement	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date lues and exemption amounts for to the in accordance with O.C.G.A. § 48 taxing jurisdiction for tax year 202 THIS TAXING JURISDICTION seceeds the rollback rate, I certify the O.C.G.A. § 48-5-32 and 48-5-32.1	9.36 9.37 0.83 sment of existing real he applicable tax years. 3-5-32.1 for the taxing 0 is nat the required as evidenced by rease Taxes" showing
I hereby certify that the amount hereby certify that the value. I hereby certify that the value. I hereby certify that the value. I hereby certify that the aborgurisdiction for tax year and certify that the seadvertisements, notices, ithe attached copies of the the times and places whe	for this Taxing Jurisdiction ex utomatically calculate the am notice required in O.C.G.A. § Int indicated above is an accurate in the second property for the tax year. The second property for the tax years is shown above are an accurate ax Collector or Tax Commissive is a true and correct compacts. The appropriate PARA is by the authority of the taxing and public hearings have been and where the required putting the second property of the taxing and public hearings have been and where the required putting the second property is a second property of the taxing and public hearings have been and where the required putting the second property is a second property of the taxing and public hearings have been and where the required putting the second property is a second property of the taxing and public hearings have been and where the required putting the second property of the taxing and public hearings have been and where the required putting the second property of the taxing and public hearings have been and where the required putting the second property of the taxing and public hearings have been and where the required putting the second property of the taxing and public hearings have been and where the required putting the second property of the taxing and public hearings have been and the second property of the taxing and public hearings have been according to the second property of the taxing and public hearings have been according to the second property of the taxing the se	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rate services are representation of the digest value of the rollback millage rate ge rate set by the authority of this GRAPH BELOW THAT APPLIES TO and jurisdiction for tax year 2020 each conducted in accordance with 0 and current digest" advertisementablic hearings were held, and a conducted in accordance with 0 and current digest" advertisementablic hearings were held, and a conducted in accordance with 0 and current digest" advertisementablic hearings were held, and a conducted in accordance with 0 and current digest" advertisementablic hearings were held, and a conducted in accordance with 0 and current digest advertisementablic hearings were held, and a conducted in accordance with 0 and current digest advertisementablic hearings were held, and a conducted in accordance with 0 and current digest.	ROPERTY TAXES Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date Date Lues and exemption amounts for to the tax in accordance with O.C.G.A. § 48 taxing jurisdiction for tax year 202 THIS TAXING JURISDICTION Exceeds the rollback rate, I certify the D.C.G.A. § 48-5-32 and 48-5-32.1 and the "Notice of Intent to Increase Intent Intent Increase Intent	9.3 9.3 0.83 0.83 sment of existing real he applicable tax years. 3-5-32.1 for the taxing 0 is nat the required as evidenced by rease Taxes" showing the local media.
I hereby certify that the amount hereby certify that the value. I hereby certify that the value. I hereby certify that the aborgurisdiction for tax year advertisements, notices, the attached copies of the the times and places whe	for this Taxing Jurisdiction ex atomatically calculate the am notice required in O.C.G.A. § The indicated above is an accurate property for the tax years of the tax years of the tax and public hearings have been and public hearings have been and where the required put it by the authority of the taxing and where the required put it by the authority of the taxing and where the required put it by the authority of the taxing and where the required put it by the authority of the taxing and where the required put it by the authority of the taxing and where the required put it by the authority of the taxing the published "five year history and where the required put it by the authority of the taxing the published the published the required put it by the authority of the taxing the published the p	PERCENTAGE INCREASE IN PR ceeds Rollback Millage Rate ount of increase in property 2 48-5-32.1(c) (2) CERTIFICATIONS rate accounting of the total net as ar for which this rollback millage rates are representation of the digest value of the representation of the digest value rate set by the authority of this graph and accordance with 0 and current digest" advertisemental current digest" advertisemental current digest and accordance with 0 and current digest" advertisemental current digest and accordance with 0 and current digest advertisemental current digest advertisemental current digest and accordance with 0 and current digest advertisemental current digest advertisemen	Rollback Millage Rate 2020 Millage Rate Percentage Tax Increase sessed value added by the reasses ate is being computed. Date Date Lues and exemption amounts for the taxing jurisdiction for tax year 202 THIS TAXING JURISDICTION Exceeds the rollback rate, I certify the Co.C.G.A. § 48-5-32 and 48-5-32.1 and the "Notice of Intent to Increpy of the press release provided to the company of the press release provided to th	9.30 9.31 0.83 sment of existing real he applicable tax years. 3-5-32.1 for the taxing 0 is nat the required as evidenced by rease Taxes" showing the local media. certify that

	RRIS	TAXING JURISDICTION:	WEST POINT-COUN	ITY PORTION
ENTER VALUES	AND MILLAGE RATES FOR T	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	21,490,31
PERSONAL MOTOR VEHICLES	735,174		39,636	774,81
MOBILE HOMES	368,760 0	Salata Barana Baran	(73,300)	295,46
TIMBER -100%	0	+	0	
HEAVY DUTY EQUIP	0		0	
GROSS DIGEST	22,291,352	7,711	261,526	22,560,58
EXEMPTIONS	1,340,514		(40,560)	1,299,95
NET DIGEST	20,950,838	7,711	302,086	21,260,63
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	5.628	The second secon	2020 MILLAGE RATE:	5.62
	CAL	CULATION OF ROLLBACK RATE		
DESCRIPTIO	IN T	APPREVIATION	ANACHNIT	FORMULA
2019 Net Dig		ABBREVIATION PYD	AMOUNT 20,950,838	FURIVIULA
Net Value Added-Reassessment of		RVA	7,711	
Other Net Changes to 1		NAG	302,086	
2020 Net Dig	est	CYD	21,260,635	(PYD+RVA+NAG)
2019 Millage		PYM	5.628	PYM
Millage Equivalent of Reassessed Value Added Rollback Millage Rate for 2020		ME RR - ROLLBACK RATE	0.002 5.626	(RVA/CYD) * PYM PYM - ME
If the 2020 Proposed Millage Rate			Rollback Millage Rate	5.62
computed above, this section will a			2020 Millage Rate	5.62
taxes that is part of th	e notice required in O.C.G.A. §	48-5-32.1(c) (2)	Percentage Tax Increase	0.04
	San August (March 1997)	CERTIFICATIONS		
I hereby certify that the amou	property for the tax yea	rate accounting of the total net asse ar for which this rollback millage rat	e is being computed.	nent of existing real
	Chairman, Board of Tax Asse	ssors	Date	
I hereby certify that the valu	es shown above are an accura	te representation of the digest valu	ues and exemption amounts for the	e applicable tax years.
	Tax Collector or Tax Commiss	ioner	Date	
		outation of the rollback millage rate		
		GRAPH BELOW THAT APPLIES TO T		
If the final millage rate s advertisements, notices the attached copies of t	, and public hearings have bee he published "five year history	ng jurisdiction for tax year 2020 exc en conducted in accordance with O. v and current digest" advertisement ublic hearings were held, and a copy	C.G.A. §§ 48-5-32 and 48-5-32.1 as and the "Notice of Intent to Incre	evidenced by ase Taxes" showing

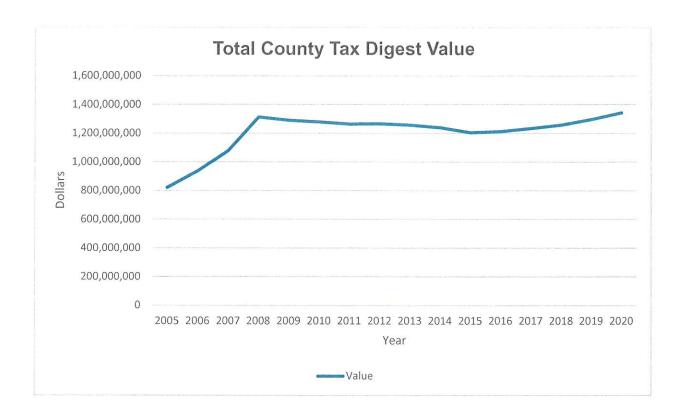
SELECTED GRAPH



Unincorporated Millage Rate 7.90
7.90
7.47
6.14
6.14
6.14
6.14
6.14
6.14
6.14
6.14
6.14
8.64
8.63
9.38
9.38

Source: Five Year History of Levy

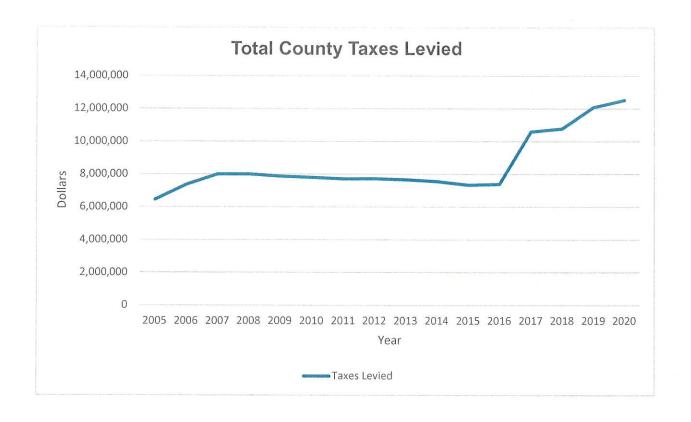
SELECTED GRAPH



2005 \$822,520,006 2006 938,525,860 2007 1,079,681,571	<u>e</u>
2007 1,079,681,571	
0000	
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>	Total County Taxes Levied
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