



**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- Replacement of the county's outdated telephone system to better assist in the day to day operations of the county.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.harriscountygga.gov](http://www.harriscountygga.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**

| <b>INCORPORATED</b>   |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Hamilton, Pine Mountain,<br/>Shiloh, Waverly Hall<br/>West Point - Annexed</b> | <b>2015</b>   | <b>2016</b>   | <b>2017</b>   | <b>2018</b>   | <b>2019</b>   | <b>2020</b>   |
| 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     |
| <b>INCORPORATED</b>   | <b>2015</b>   | <b>2016</b>   | <b>2017</b>   | <b>2018</b>   | <b>2019</b>   | <b>2020</b>   |
| <b>West Point</b>   |               |               |               |               |               |               |
| 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       |
| <b>UNINCORPORATED</b>   | <b>2015</b>   | <b>2016</b>   | <b>2017</b>   | <b>2018</b>   | <b>2019</b>   | <b>2020</b>   |
| 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    |
| <b>TOTAL COUNTY</b>   | <b>2015</b>   | <b>2016</b>   | <b>2017</b>   | <b>2018</b>   | <b>2019</b>   | <b>2020</b>   |
| 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                         | <b>RR - ROLLBACK RATE</b> | <b>9.303</b>  | 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        |
|  | <b>Percentage Tax Increase</b> | <b>0.83%</b> |

**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.

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 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.

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 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.

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 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   |
|                           | <b>(PYD)</b> | <b>(RVA)</b>                       | <b>(NAG)</b>                    | <b>(CYD)</b> |
| <b>2019 MILLAGE RATE:</b> | <b>5.628</b> |                                    | <b>2020 MILLAGE RATE:</b>       | <b>5.628</b> |

**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                         | <b>RR - ROLLBACK RATE</b> | <b>5.626</b> | 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        |
|  | <b>Percentage Tax Increase</b> | <b>0.04%</b> |

**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.

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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.

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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 \_\_\_\_\_

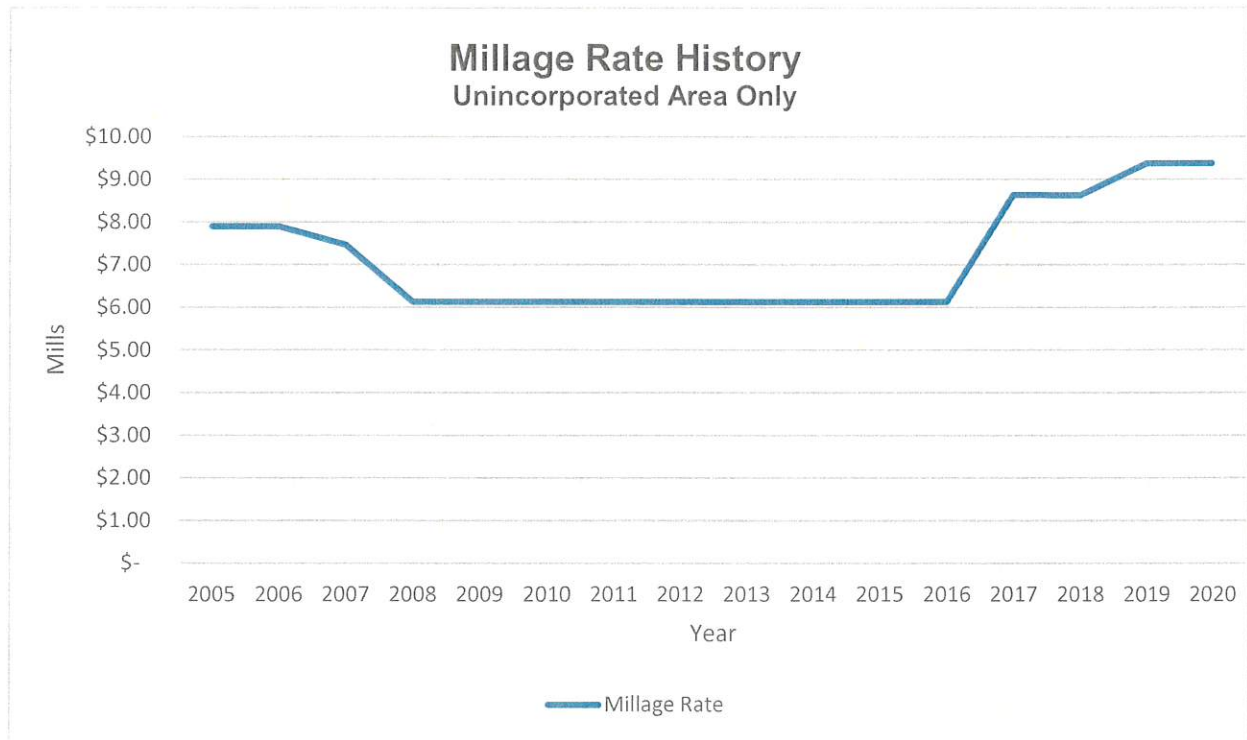
**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

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.

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Responsible Party Title Date

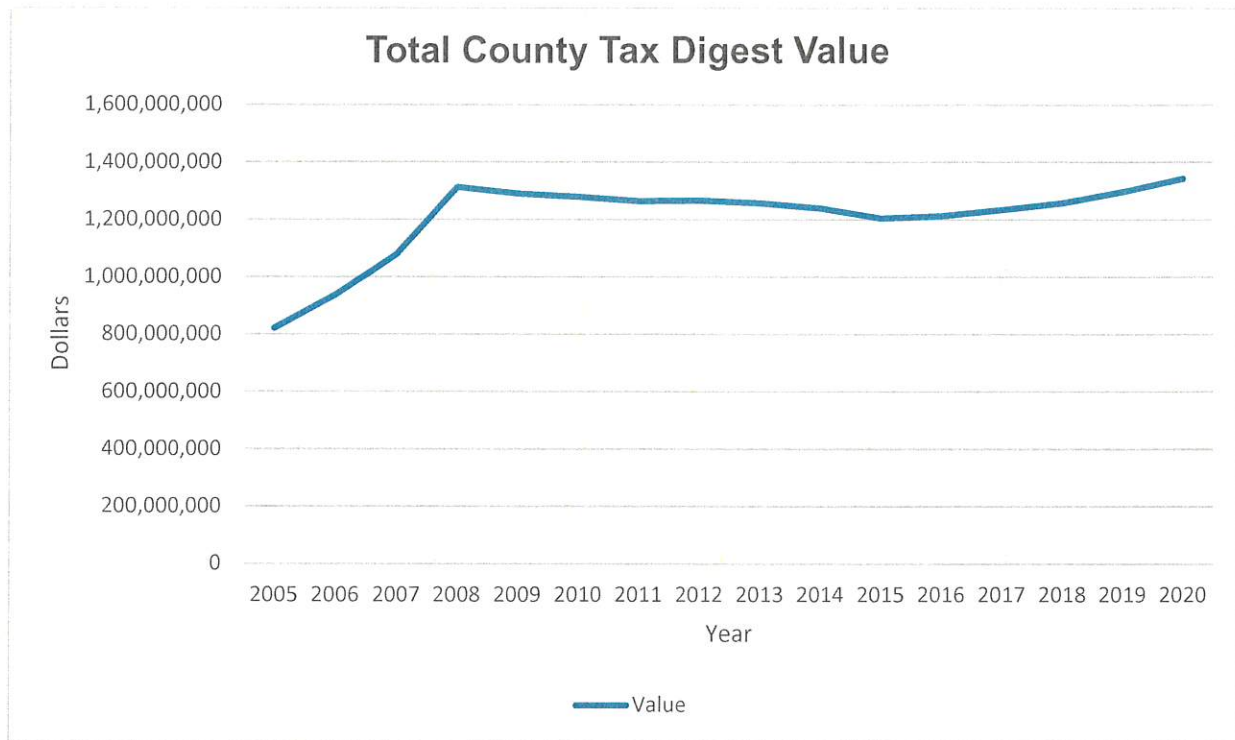
# SELECTED GRAPH



| <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

# SELECTED GRAPH

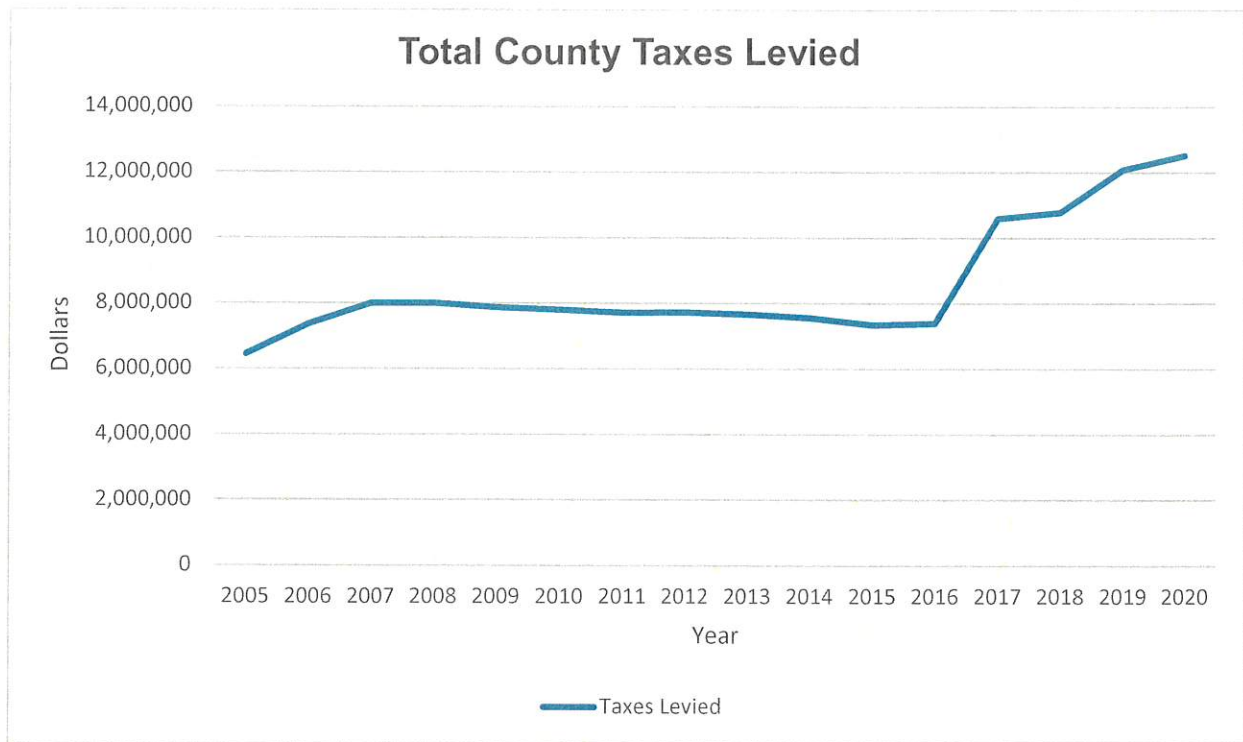


| <u>Year</u> | <u>Total County Tax Digest Value</u> |
|-------------|--------------------------------------|
| 2005        | \$822,520,006                        |
| 2006        | 938,525,860                          |
| 2007        | 1,079,681,571                        |
| 2008        | 1,313,180,610                        |
| 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