

NOTICE OF PROPERTY TAX INCREASE

The **Harris County Board of Commissioners** has tentatively adopted a **2022 millage rate** which will require an increase in property taxes by **2.93** percent in the County Wide less West Point area and by **2.35** 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 2, 2022 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 16, 2022 at 6:30 pm.**

This tentative increase will result in a millage rate of **9.13 mills**, an increase of **0.26 mills** in the County Wide less West Point area. Without this tentative tax increase, the millage rate will be no more than **8.87 mills**. The proposed tax increase for a home with a fair market value of **\$250,000** is approximately **\$26.00** and the proposed tax increase for non-homestead property with a fair market of **\$150,000** is approximately **\$15.60**.

In the West Point area, this tentative increase will result in a millage rate of **5.478 mills**, an increase of **.126 mills**. Without this tentative tax increase, the millage rate will be no more than **5.352 mills**. The proposed tax increase for a home with a fair market value of **\$175,000** is approximately **\$8.82** and the proposed tax increase for non-homestead property with a fair market of **\$100,000** is approximately **\$5.04**.

The Harris County Board of Commissioners does hereby announce that the **2022 millage rate** will be set at a meeting to be held at the County Courthouse, Room 223, 102 North College St, Hamilton, on August 16, 2022, beginning at 6:30 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 2022 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

INCORPORATED						
Hamilton, Pine Mountain, Shiloh, Waverly Hall West Point - Annexed	2017	2018	2019	20120	2021	2022
Real & Personal	156,873,692	166,811,494	162,288,839	166,997,688	182,196,556	212,804,658
Motor Vehicles	1,667,630	1,298,960	1,083,220	978,230	917,150	899,110
Mobile Homes	81,511	75,189	72,367	66,944	63,980	80,155
Timber 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	158,622,833	168,185,643	163,444,226	168,042,862	183,177,686	213,783,923
Less M&O Exemptions	13,463,636	14,608,213	12,395,271	13,117,612	17,822,226	20,921,893
Net M&O Digest	145,159,197	153,577,430	151,048,955	154,925,250	165,355,460	192,862,030
Adjusted Net M&O Digest	145,159,197	153,577,430	151,048,955	154,925,250	165,355,460	192,862,030
Gross M&O Millage	10.01	10.06	10.81	10.92	10.99	10.69
Less Rollbacks	1.37	1.43	1.43	1.54	1.61	1.56
Net M&O Millage	8.64	8.63	9.380	9.380	9.38	9.13
Net Taxes Levied	1,254,175	1,325,373	1,416,839	1,453,199	1,551,034	1,760,830
INCORPORATED	2017	2018	2019	2020	2021	2022
West Point						
Real & Personal	20,084,141	20,370,712	21,922,592	22,232,378	22,675,790	24,412,059
Motor Vehicles	603,920	452,690	368,760	295,460	246,850	206,040
Gross Digest	20,688,061	20,823,402	22,291,352	22,527,838	22,922,640	24,618,099
Less M&O Exemptions	1,396,861	1,336,879	1,340,514	1,299,954	1,301,582	1388132
Net M&O Digest	19,291,200	19,486,523	20,950,838	21,227,884	21,621,058	23,229,967
Adjusted Net M&O Digest	19,291,200	19,486,523	20,950,838	21,227,884	21,621,058	23,229,967
Gross M&O Millage	6.55	6.61	7.06	7.17	7.24	7.038
Less Rollbacks	1.37	1.43	1.43	1.54	1.61	1.56
Net M&O Millage	5.18	5.18	5.628	5.628	5.628	5.478
Net Taxes Levied	100,006	100,901	117,911	119,471	121,683	127,254
UNINCORPORATED	2017	2018	2019	2020	2021	2022
Real & Personal	1,197,558,214	1,245,181,729	1,297,162,982	1,348,224,715	1,418,446,942	1,751,538,754
Motor Vehicles	37,697,900	29,879,890	25,029,320	21,658,970	18,258,400	17,214,650
Mobile Homes	1,436,109	1,479,652	1,503,142	1,461,298	1,456,042	1,352,002
Timber 100%	6,666,568	5,660,538	5,250,751	4,862,332	3,559,855	3,283,546
Heavy Duty Equipment	112,248	0	432,175	375,464	445,396	849,910
Gross Digest	1,243,471,039	1,282,201,809	1,329,378,370	1,376,582,779	1,442,166,635	1,774,238,862
Less M&O Exemptions	173,774,360	197,742,378	204,669,207	208,839,905	222,948,702	239,068,295
Net M&O Digest	1,069,696,679	1,084,459,431	1,124,709,163	1,167,742,874	1,219,217,933	1,535,170,567
Adjusted Net M&O Digest	1,069,696,679	1,084,459,431	1,124,709,163	1,167,742,874	1,219,217,933	1,535,170,567
Gross M&O Millage	10.01	10.06	10.81	10.92	10.99	10.69
Less Rollbacks	1.37	1.43	1.43	1.54	1.61	1.56
Net M&O Millage	8.64	8.63	9.380	9.380	9.38	9.13
Net Taxes Levied	9,242,179	9,358,885	10,549,772	10,953,428	11,436,264	14,016,107
TOTAL COUNTY	2017	2018	2019	2020	2021	2022
Total County Value	1,234,147,076	1,257,523,384	1,296,708,956	1,343,896,008	1,406,194,451	1,751,262,564
Total County Taxes	10,596,360	10,785,159	12,084,522	12,526,098	13,108,982	15,904,191
Net Taxes \$ Increase	3,199,159	188,799	1,299,363	441,575	582,884	2,795,210
Net Taxes % Increase	43.2%	1.8%	12.0%	3.7%	4.7%	21.3%

**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 - 2022

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

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

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	1,535,932,951	93,883,350	261,928,859	1,891,745,160
PERSONAL	64,710,547		7,887,705	72,598,252
MOTOR VEHICLES	19,175,550		(1,061,790)	18,113,760
MOBILE HOMES	1,520,022		(87,865)	1,432,157
TIMBER -100%	3,559,855		(276,309)	3,283,546
HEAVY DUTY EQUIP	445,396		404,514	849,910
GROSS DIGEST	1,625,344,321	93,883,350	268,795,114	1,988,022,785
EXEMPTIONS	240,770,928		19,219,260	259,990,188
NET DIGEST	1,384,573,393	93,883,350	249,575,854	1,728,032,597
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE: **9.380**

2022 MILLAGE RATE: **9.130**

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	1,384,573,393	
Net Value Added-Reassessment of Existing Real Property	RVA	93,883,350	
Other Net Changes to Taxable Digest	NAG	249,575,854	
2022 Net Digest	CYD	1,728,032,597	(PYD+RVA+NAG)
2021 Millage Rate	PYM	9.380	PYM
Millage Equivalent of Reassessed Value Added	ME	0.510	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	8.870	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 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	8.870
	2022 Millage Rate	9.130
	Percentage Tax Increase	2.93%

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 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 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 2022 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 2022 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 - 2022

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

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

DESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
REAL	21,847,295	1,140,139	674,316	23,661,750
PERSONAL	828,495		(78,186)	750,309
MOTOR VEHICLES	246,850		(40,810)	206,040
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	22,922,640	1,140,139	555,320	24,618,099
EXEMPTIONS	1,301,582		86,550	1,388,132
NET DIGEST	21,621,058	1,140,139	468,770	23,229,967
	(PYD)	(RVA)	(NAG)	(CYD)

2021 MILLAGE RATE: **5.628**

2022 MILLAGE RATE: **5.478**

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2021 Net Digest	PYD	21,621,058	
Net Value Added-Reassessment of Existing Real Property	RVA	1,140,139	
Other Net Changes to Taxable Digest	NAG	468,770	
2022 Net Digest	CYD	23,229,967	(PYD+RVA+NAG)
2021 Millage Rate	PYM	5.628	PYM
Millage Equivalent of Reassessed Value Added	ME	0.276	(RVA/CYD) * PYM
Rollback Millage Rate for 2022	RR - ROLLBACK RATE	5.352	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2022 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	5.352
	2022 Millage Rate	5.478
	Percentage Tax Increase	2.35%

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 2022 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2022 is _____

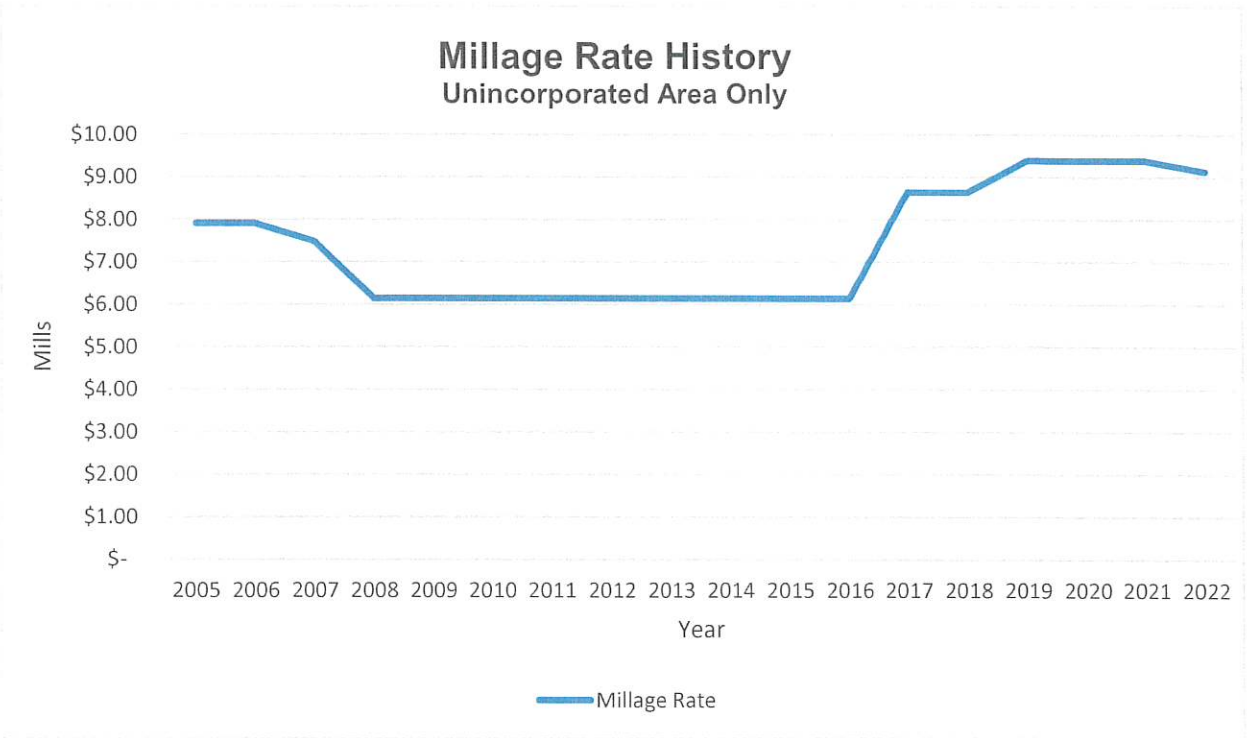
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 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 2022 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

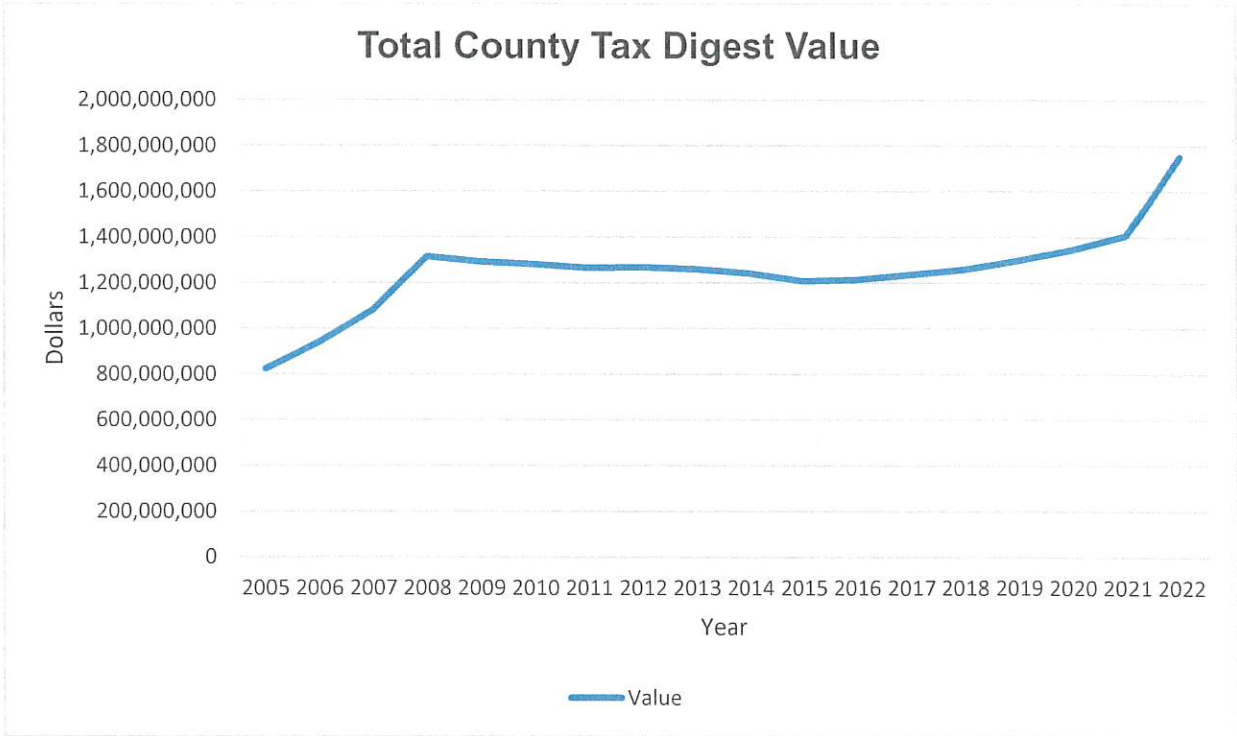
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<u>Year</u>	<u>Unincorporated Millage Rate</u>
2005	7.90
2006	7.90
2007	7.47
2008	6.14
2009	6.14
2010	6.14
2011	6.14
2012	6.14
2013	6.14
2014	6.14
2015	6.14
2016	6.14
2017	8.64
2018	8.63
2019	9.38
2020	9.38
2021	9.38
2022 (estimate)	9.13

Source: Five Year History of Levy

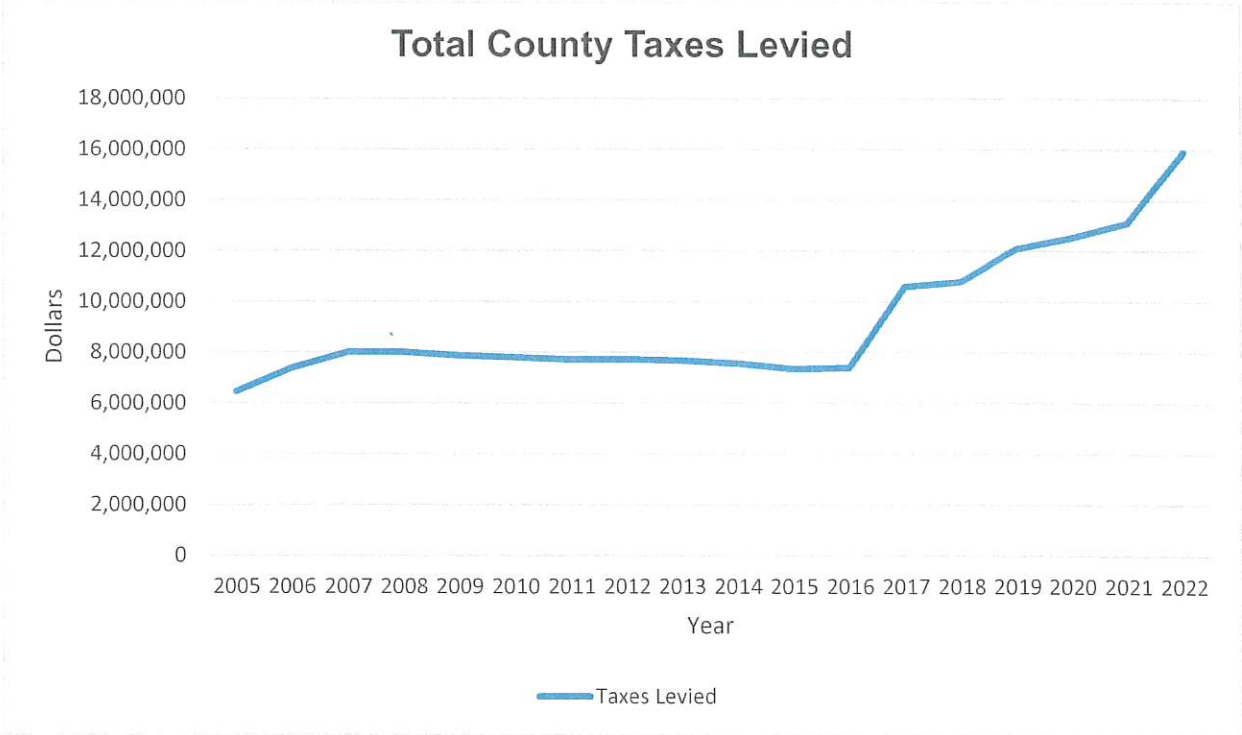
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<u>Year</u>	<u>Total County Tax Digest Value</u>
2005	\$822,520,006
2006	938,525,860
2007	1,079,681,571
2008	1,313,180,610
2009	1,290,392,603
2010	1,279,715,455
2011	1,264,466,453
2012	1,266,739,959
2013	1,258,133,263
2014	1,239,965,382
2015	1,205,667,300
2016	1,212,516,034
2017	1,234,147,076
2018	1,257,523,384
2019	1,296,708,956
2020	1,343,896,008
2021	1,406,194,451
2022	1,751,262,564

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	12,526,098
2021	13,108,982
2022	15,904,191

Source: Five Year History of Levy

**HARRIS COUNTY BOARD OF COMMISSIONERS
SINGLE FAMILY HOME BUILDING PERMIT
ISSUANCE CHART**

(Except the portion of West Point in Harris County)

Month	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
July	22	10	19	18	28	20	26	21	24
Aug.	11	5	7	11	11	28	14	22	28
Sept.	11	10	9	16	30	17	19	15	11
Oct.	18	10	8	13	15	22	18	12	16
Nov.	12	4	10	10	15	14	9	22	12
Dec.	9	13	9	13	12	9	15	10	14
Jan.	5	10	11	15	25	16	19	23	29
Feb.	9	13	13	6	18	15	17	22	42
Mar.	10	19	15	21	18	18	26	31	30
Apr.	11	13	23	14	19	28	20	25	33
May	13	17	15	11	10	17	24	9	13
June	13	12	22	18	19	28	29	27	25
Total	144	136	161	166	220	232	236	239	277

