

# WHITE COUNTY BOARD OF COMMISSIONERS

## MINUTES OF THE 2019 MILLAGE PUBLIC HEARING (2 OF 3) HELD

THURSDAY, JULY 18, 2019 AT 6:00 P.M.

The White County Board of Commissioners held a Public Hearing for the 2019 Millage Rate (2 of 3) on Thursday, July 18, 2019 at 6:00 p.m. in the Board Room at the White County Administration Building. Present for the meeting were: Chairman Travis Turner, Commissioner Terry Goodger, Commissioner Lyn Holcomb, Commissioner Edwin Nix, Commissioner Craig Bryant, County Manager Michael Melton, Finance Director Jodi Ligon, and County Clerk Shanda Murphy.

Chairman Turner called the meeting to order.

Ms. Jodi Ligon, Finance Director, presented the proposed 2019 millage rate for the unincorporated area of White County:

### White County Board of Commissioners

#### Tax Year 2019 Millage Rate

July 18, 2019

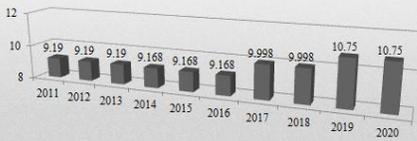
### Millage Rate .....

- Percentage figure applied to the value of your property to calculate your property tax liability. A "mill" equals one dollar of tax on every thousand dollars of taxable value. Tax dollars are used to fund the cost of governmental operations and services each year.
- The White County Assessors office determines the fair market value of property, which is then taxed 40% of the value.
- The Tax Commissioner takes the information, applies the millage set by the governing authority, then bills and collects the taxes.

### Millage Rate Recommendation

- The Board of Commissioners has announced and advertised a millage rate of 10.75 for the tax year 2019. This remains the same rate as the 2018 tax year.
- FY2020 approved budget totals \$19,190,827. The proposed millage rate of 10.75 will provide \$10,138,766 in property tax revenue.

### White County Millage Rates 10 Year History on Fiscal Years County Portion Only



### White County Millage Rates History of Reported Revenues

Fiscal Year	Millage Rate	Revenue Collected
2010	9.19	\$9,560,384
2011	9.19	\$9,386,738
2012	9.19	\$8,919,309
2013	9.19	\$8,059,536*
2014	9.168	\$7,567,792*
2015	9.168	\$7,451,893*
2016	9.168	\$7,794,738*
2017	9.998	\$8,545,208*
2018	9.998	\$8,782,572*
2019	10.75	\$9,883,003* (pre-audit)

\* Tax year identified as such. Figures for 2011 and 2013 are not part of digest figures and not included on this report.

### Taxes Levied as Proposed

Component	Proposed Millage Rate	Net Digest	Collections
County - Board of Commissioners	10.75	\$ 943,141,003	\$ 10,138,766
School - Board of Education	17.481	\$ 897,001,252*	\$ 15,680,479
<b>Totals</b>	<b>28.231</b>	<b>* School net digest reflects senior exemptions</b>	<b>\$ 25,819,245</b>

### Where is the Money Used?

Services	Budget %	Proposed Millage Rate
Agriculture	0.29	.0331
Judicial	8.92	1.0036
Culture & Recreation	5.54	.6235
Housing & Development	2.52	.2840
General Government	21.47	2.4157
Health & Welfare	3.31	.3726
Public Safety	49.46	5.5641
Public Works	8.47	.9531
<b>TOTAL</b>	<b>100.0%</b>	<b>10.75</b>

### Impact on Average Homeowner County Portion Only - Tax Year 2019

Home Value	\$300,000	\$500,000
40% Assessed Value	\$120,000	\$200,000
Rate	10.75	10.75
Estimated County Tax	\$1,290.00	\$2,150.00

### Allocation of Tax Dollars Estimate

\$300,000 Home Value  
40% value = \$120,000

Year	10.75 County	17.481 School	28.231 Total
2019	\$1,290.00	\$2,097.72	\$3,387.72

### July 18, 2019 White County News Ad

	2014	2015	2016	2017	2018	2019
Real & Personal	906,311,169	962,322,701	971,182,849	957,813,733	1,046,282,819	1,093,709,010
Motor Vehicles	88,686,640	46,627,480	56,187,490	28,272,460	29,296,200	21,092,910
Mobile Homes	6,976,044	6,217,564	6,101,900	6,249,204	6,200,286	6,062,880
Timber-100%	21,873	62,440	56,700	111,339	77,643	108,873
Heavy Duty Equipment	0	69,900	97,176	0	17,870	3,906
Other Digen	970,978,716	1,008,299,838	1,014,646,163	1,021,944,773	1,076,176,289	1,109,174,000
Less M&O Exemptions	127,894,286	146,840,728	149,922,607	161,614,689	164,488,394	166,652,017
Net M&O Digen	823,786,430	888,786,887	866,632,646	870,230,284	911,716,494	946,141,000
Other M&O Millage	0.01868	0.01834	0.02060	0.02064	0.02094	0.02084
Less Ballistics	0.00297	0.00216	0.00248	0.00264	0.00244	0.00284
Net M&O Millage	0.00969	0.00988	0.00998	0.00998	0.01130	0.01760
Net Taxed Land	87,654,977	87,870,074	89,624,800	88,700,800	93,286,811	93,163,766
Net Taxed % Increase	-47,247	258,997	761,424	66,072	1,686,230	257,814
Net Taxed % Decrease	-0.5166%	0.2136%	0.8714%	-0.762%	17.266%	0.4407%

### Questions or Comments

Chairman Turner opened the floor for public comment on the proposed 2019 millage rate.

Mr. George Brooks, Jr. – 220 Eagle Ridge Trail Cleveland, GA: Mr. Brooks asked for clarification on the collections history outlined in the revenue history slide. Ms. Ligon explained that revenues decreased 2011 – 2018 as a result in the decline of the tax digest.

Ms. Tedi Boling – 575 Campbell Street Cleveland, GA: Ms. Boling stated that she was concerned about the perception that county taxes were increasing and she encouraged the Board to look for ways to not increase taxes. It was explained that the county was required to advertise a tax increase even though the proposed millage rate was unchanged from 2018 at 10.75 – based on the value of reassessments that calculate the rollback millage rate and any millage rate set above the rollback (10.546) was considered by state law to be an increase.

Ms. Loretta Brooks – 220 Eagle Ridge Trail Cleveland, GA: Ms. Brooks asked the Board to consider the retired citizens who live on a fixed income when making decisions regarding the increase of taxes. She encouraged the Board to look for ways to decrease property taxes.

Chairman Turner closed the floor.

Upon a motion made by Commissioner Nix, seconded by Commissioner Bryant there was a unanimous vote to adjourn the meeting.

The minutes of the July 18, 2019 Public Hearing are approved as stated this 5<sup>th</sup> day of August, 2019.

**WHITE COUNTY BOARD OF COMMISSIONERS**

s/Travis C. Turner

Travis C. Turner, Chairman

s/Terry D. Goodger

Terry D. Goodger, District 1

s/Lyn Holcomb

Lyn Holcomb, District 2

s/Edwin Nix

Edwin Nix, District 3

s/Craig Bryant

Craig Bryant, District 4

s/Shanda Murphy

Shanda Murphy, County Clerk