



DOUGHERTY COUNTY BOARD OF COMMISSIONERS  
ADMINISTRATION

**Jawahn E. Ware**  
*County Clerk/Procurement Manager*

**Attention Viewers of [www.dougherty.ga.us](http://www.dougherty.ga.us):**

The following supplemental material pertains to the:

## **August 10, 2020 Public Hearing**

Documents received after 3 p.m., August 7, 2020 are not included.

For questions or concerns pertaining to Commission related items, please call 229-431-2121.

Sincerely,

Jawahn E. Ware  
County Clerk



**PUBLIC HEARING – AUGUST 10, 2020**

**Albany-Dougherty Government Center  
222 Pine Ave, Room 100, Albany, GA 31701**

**6 PM**

## **AGENDA**

*To comply with the request set forth by the Chairman of Dougherty County, GA and the guidelines of the Center for Disease Control (CDC) regarding the Coronavirus (COVID19) pandemic and social distancing, face coverings (masks) are required for all meeting participants.*

The public will also have access to the live meeting by accessing the Dougherty County Georgia Government Facebook page at [facebook.com/Dougherty.ga.us](https://facebook.com/Dougherty.ga.us) or viewing the public government access channel (Channel 16).

### **A. OPEN PUBLIC HEARING BY CHAIRMAN CHRISTOPHER COHILAS.**

**B. PUBLIC HEARING FOR THE PROPOSED TAX INCREASE OF 0.57% FOR THE COUNTY-WIDE DIGEST AND THE PROPOSED TAX INCREASE OF 0.39% FOR THE SPECIAL SERVICES DIGEST.** *The millage rates remain the same as last year. The County-Wide millage rate is 15.569 and the Special Services millage rate is 9.1730. (Those wishing to speak for or against this item should sign the Sign Up sheet located on the table)*

### **C. ADJOURN.**

*Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact the ADA Coordinator at 229-431-2121 promptly to allow the County to make reasonable accommodations for those persons.*

7/21/2020

**2020 COUNTYWIDE M&O**

**Tax Digest Summary**

**Parcel Count: 37,836**

**(Based on 2019 Millage Rate 15.569)**

				Revenues Taxes Levied (15.569)	
<b>Personal Property</b>					
Gross Personal Property	Assessed Value				
	400,582,235	1		\$6,236,665	
Less Exemptions	-105,644,450	2		-1,644,778	
<b>Net Personal Property M&amp;O</b>	<b>294,937,785</b>	<b>3</b>		<b>\$4,591,887</b>	
<b>Real Property</b>					
Gross Real Property	1,762,580,785	4		\$27,441,620	
Less Exemptions	-101,776,620	5		-1,584,560	
<b>Net Real Property M&amp;O</b>	<b>1,660,804,165</b>	<b>6</b>		<b>\$25,857,060</b>	
<b>All Properties from Digest</b>					
Total Net Real & Personal Property less Utility	1,842,082,350	7		\$28,679,380	
Utility	113,659,600	8		1,769,566	
Motor Vehicle	33,302,130	9		518,481	
Mobile Homes	9,041,973	10		140,774	
Timber	1,495,506	11		23,284	
Heavy Duty Equipment	5,659,131	12		88,107	
<b>Net M&amp;O Digest</b>	<b>2,005,240,690</b>	<b>13</b>		<b>\$31,219,592</b>	<b>A</b>
Forest land Protection Reimbursement (FLPA)	211,314			\$211,314	<b>B</b>
PILOT	2,107,528			2,107,528	<b>C</b>
				\$2,318,842	
<b>Total Taxes levied plus PILOT</b>				<b>\$33,538,434</b>	<b>D</b>

## 2020 COUNTYWIDE M&amp;O TAX DIGEST

7/21/2020

## PERSONAL PROPERTY

	2019 ASSESSED VALUE	2020 ASSESSED VALUE		\$ CHANGE	% CHANGE
Residential	3,097,323	3,118,381		21,058	0.68%
Agricultural	2,550,493	2,506,383		-44,110	-1.73%
Commercial	313,451,140	311,283,817		-2,167,323	-0.69%
Industrial	100,731,938	83,673,654		-17,058,284	-16.93%
<b>Gross Personal Property</b>	<b>419,830,894</b>	<b>400,582,235</b>	<b>1</b>	<b>-19,248,659</b>	<b>-4.58%</b>
Less Exemptions					
CP-Freeport	71,147,714	58,333,843		-12,813,871	-18.01%
Less Taxable CP/IP	-2,775	0		2,775	0.00%
IP-Freeport	56,925,281	43,559,849		-13,365,432	-23.48%
SP-\$7500 or less	3,799,652	3,750,758		-48,894	-1.29%
Less Total Exemptions	-131,869,872	-105,644,450	<b>2</b>	26,225,422	-19.89%
<b>Net Personal Property M&amp;O</b>	<b>287,961,022</b>	<b>294,937,785</b>	<b>3</b>	<b>6,976,763</b>	<b>2.42%</b>

## REAL PROPERTY

	2019 ASSESSED VALUE	2020 ASSESSED VALUE		\$ CHANGE	% CHANGE
Residential	1,027,670,831	1,028,127,542		456,711	0.04%
Res. Transitional	0	0		0	0.00%
Historical	100,000	100,000		0	0.00%
Industrial	28,505,908	28,496,452		-9,456	-0.03%
Agricultural	29,116,086	28,717,224		-398,862	-1.37%
Preferential Use	1,088,840	1,088,840		0	0.00%
Conservation Use (V)	31,926,813	32,926,212		999,399	3.13%
Commercial	485,145,407	487,853,662		2,708,255	0.56%
Forest land Prot (J)	41,458,800	41,380,248		-78,552	-0.19%
Qualified Timber (Q)	0	231,005		231,005	0.00%
Utility	103,487,648	113,659,600		10,171,952	9.83%
Gross Real Property	1,748,500,333	1,762,580,785	<b>4</b>	14,080,452	0.81%
Less Exemptions	-98,486,479	-101,776,620	<b>5</b>	-3,290,141	3.34%
<b>Net Real Property M&amp;O</b>	<b>1,650,013,854</b>	<b>1,660,804,165</b>	<b>6</b>	<b>10,790,311</b>	<b>0.65%</b>

	2019 ASSESSED VALUE	2020 ASSESSED VALUE		\$ CHANGE	% CHANGE
Real & Personal Property (less Utility)	1,834,487,228	1,842,082,350	<b>7</b>	7,595,122	0.41%
Utility	103,487,648	113,659,600	<b>8</b>	10,171,952	9.83%
Motor Vehicle	38,593,720	33,302,130	<b>9</b>	-5,291,590	-13.71%
Mobile Homes	9,413,561	9,041,973	<b>10</b>	-371,588	-3.95%
Timber	879,982	1,495,506	<b>11</b>	615,524	69.95%
Heavy Duty Equipment	4,441,611	5,659,131	<b>12</b>	1,217,520	27.41%
<b>NET M&amp;O</b>	<b>1,991,303,750</b>	<b>2,005,240,690</b>	<b>13</b>	<b>13,936,940</b>	<b>0.70%</b>

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# 2020 COUNTYWIDE M&O TAX DIGEST

7/21/2020

Parcel Count: 37,836

## HOMESTEAD & PROPERTY EXEMPTIONS

CODE	COUNT	2019 M&O AMT	2020 M&O AMT	\$CHANGE	%CHANGE
L1-Local 1	314	0	628,000	628,000	100.00%
S1-Regular Homestead	7,352	15,356,452	14,701,543	-654,909	-4.26%
S3-Elderly 62GI<10,000	326	658,000	652,000	-6,000	-0.91%
S4-Elderly 65NI<10000	2,878	11,224,000	11,510,800	286,800	2.56%
S5-Disabled Veteran	301	13,147,469	16,050,211	2,902,742	22.08%
SC-Age 65 State Tax	88	900,000	176,000	-724,000	-80.44%
SD-Age 65 100% Disabled Vet	143	5,691,047	6,390,743	699,696	12.29%
SS-Surviving Spouse	9	329,445	386,204	56,759	17.23%
SE-Age 65 Surviving Spouse V	1	0	20,040	20,040	0.00%
SA-Preferential Ag	2	272,210	272,210	0	0.00%
SF-Freeport	99	128,070,220	101,893,692	-26,176,528	-20.44%
SH-Historical	0	0	0	0	0.00%
SJ-Forest Land Protection Act	58	28,366,059	27,906,537	-459,522	-1.62%
SP-Personal Property<7500	3,437	3,799,652	3,750,758	-48,894	-1.29%
ST-Transitional Use	0	0	0	0	0.00%
SV-Conservation Use	304	22,541,797	23,082,332	540,535	2.40%
<b>TOTAL</b>	<b>15,312</b>	<b>230,356,351</b>	<b>207,421,070</b>	<b>-22,935,281</b>	<b>-9.96%</b>

## SUMMARY

GROUP	COUNT	ACRES	2019 ASSESSED VALUE	2020 ASSESSED VALUE	\$CHANGE	%CHANGE
Residential ( R )	74,091	34,835.59	1,030,768,154	1,031,245,923	477,769	0.05%
Res Transitional (T)	0	0.00	0	0	0	0.00%
Historic (H)	8	0.57	100,000	100,000	0	0.00%
Agricultural (A)	1,112	17,607.83	31,666,579	31,223,607	-442,972	-1.40%
Preferential Ag (P)	2	1,594.02	1,088,840	1,088,840	0	0.00%
Conservation Use (V)	330	37,945.89	31,926,813	32,926,212	999,399	3.13%
Commercial (C)	18,010	8,458.44	798,596,547	799,137,479	540,932	0.07%
Industrial (I)	722	3,216.71	129,237,846	112,170,106	-17,067,740	-13.21%
Utility (U)	48	262.91	103,487,648	113,659,600	10,171,952	9.83%
FLPA (J)	58	68,510.06	41,458,800	41,380,248	-78,552	-0.19%
Qualified timber (Q)	1	654.83	0	231,005	231,005	0.00%
Motor Vehicle	25,160		38,593,720	33,302,130	-5,291,590	-13.71%
Mobile Homes	1,794		9,413,561	9,041,973	-371,588	-3.95%
Timber	34	0.00	879,982	1,495,506	615,524	69.95%
Heavy Duty Equipment	27		4,441,611	5,659,131	1,217,520	27.41%
<b>TOTAL</b>	<b>121,397</b>	<b>173,086.85</b>	<b>2,221,660,101</b>	<b>2,212,661,760</b>	<b>-8,998,341</b>	<b>-0.41%</b>
<b>GROSS DIGEST</b>			<b>2,221,660,101</b>	<b>2,212,661,760</b>	<b>-8,998,341</b>	<b>-0.41%</b>
<b>LESS HOMESTEAD EXEMPT</b>			<b>-230,356,351</b>	<b>-207,421,070</b>	<b>22,935,281</b>	<b>-9.96%</b>
<b>NET M&amp;O DIGEST</b>			<b>1,991,303,750</b>	<b>2,005,240,690</b>	<b>13,936,940</b>	<b>0.70%</b>
Forest Land Prot. (FLPA)			14,183,030	13,992,545	-190,485	-1.34%

## TAX LEVIED (Based 2019 Rollback Millage Rate)

TYPE	2019 MILLAGE	2020 MILLAGE	ACTUAL 2019	PROJECTED 2020	\$ CHANGE	% CHANGE
M&O	0.015569	0.015569	31,002,608	31,219,592	A 216,984	0.70%
FLPA (Less 3% FLPA Admin fee)	0.015569	0.015569	214,191	211,314	B -2,877	-1.34%
PILOT			1,907,998	2,107,528	C 199,530	10.46%
VPILOT-Phoebe			197,258	0	C1 -197,258	-100.00%
<b>TOTAL</b>			<b>33,322,055</b>	<b>33,538,434</b>	<b>D 216,379</b>	<b>0.65%</b>

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## COUNTYWIDE - 2020 TAX DIGEST EXEMPT PROPERTIES

	2019 Count	2020 Count	Variance	2019 Tax Year	2020 Tax Year	\$ Change	% Change
E0 Non Profit Homes for the Aged	27	27	0	6,007,676	6,007,676	0	0.00%
E1 Public Property	2,323	2,371	48	370,048,369	428,717,577	58,669,208	15.85%
E2 Places of Religious Worship	982	1,020	38	27,655,058	31,275,207	3,620,149	13.09%
E3 Property Used for Charitable	412	403	-9	8,458,504	8,322,489	-136,015	-1.61%
E4 Places of Religious Burial	21	21	0	519,800	519,800	0	0.00%
E5 Charity Hospitals	235	229	-6	85,094,033	85,013,457	-80,576	-0.09%
E6 Educational Institutions	149	150	1	6,922,564	6,829,332	-93,232	-1.35%
E8 Farm Products in hands of Producer	2	2	0	167,714	165,016	-2,698	-1.61%
E9 Other Exempt	40	40	0	1,424,156	1,424,156	0	0.00%
Total	4,191	4,263	72	506,297,874	568,274,710	61,976,836	12.24%



## FLPA Revenue Reduction Calculation Worksheet

County Name	DOUGHERTY
Levying or Recommending Authority	COUNTY
Tax District Name	COUNTYWIDE
Digest Year	2020

City, County, School, ...

Countywide M&O, Incorporated,  
Unincorporated, Fire, Hospital, ...

The information entered below is the aggregate assessed value for the indicated digest classes and is taken directly from the appropriate jurisdiction consolidated digest totals.

Item 1	Net M&O digest (use countywide net value for inc&uninc; and district-wide value for special districts)	2,005,240,690	
Item 2	Total Assessed Value of Digest Class 'J'	41,380,248	
Item 3	Total Assessed Value of Digest Class 'F'	41,458,800	
Item 4	Total Assessed Value of SJ Exemption	27,906,537	
Item 5	Net Digest for Revenue Reduction Calculation	2,033,225,779	( Item 1 - Item 2 ) + ( Item 3 + Item 4 )
Item 6	Aggregate Forest Land CU Value	13,473,711	Item 2 - Item 4
Item 7	Revenue Reduction Value	27,985,089	Item 3 - Item 6
Item 8	Percentage Loss	1.3764%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion)	13,992,545	If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%
Item 10	FLPA Reimbursement Value (Over 3%)	0	If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item 5 * 3%)
Item 11	Total FLPA Reimbursement Value	13,992,545	Item 9 + Item 10

The FLPA Reimbursement Value from Item 11 DOES NOT carry forward to the 5-year history or Form PT-32.1 (Rollback Calculation Form) THIS FORM IS PROVIDED FOR BUDGET PURPOSE ONLY

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner

Date

7-21-20

## NOTICE

The **Dougherty County Board of Commissioners** does hereby announce that the millage rate will be set at a meeting to be held at 222 Pine Avenue, Room 100, at the **Government Center** on **August 17, 2020** at 10:00 a.m. and pursuant to the requirements of O.C.G.A. § 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 2020 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

C o u n t y  w i d e  A r e a	COUNTY WIDE		2015	2016	2017	2018	2019	2020
	V A L U E	Real & Personal	2,095,197,314	2,085,405,230	2,097,191,016	2,125,915,196	2,168,331,227	2,163,163,020
		Motor Vehicles	104,390,560	80,157,490	60,070,870	45,909,650	38,593,720	33,302,130
		Mobile Homes	9,172,884	8,796,712	8,732,582	8,368,852	9,413,561	9,041,973
		Timber - 100%	2,214,783	2,587,274	2,367,102	1,731,769	879,982	1,495,506
		Heavy Duty Equipment	584,265	496,598	199,499	208,193	4,441,611	5,659,131
		Gross Digest	2,211,559,806	2,177,443,304	2,168,561,069	2,182,133,660	2,221,660,101	2,212,661,760
		Less Exemptions	199,619,559	200,395,571	210,015,043	226,144,963	230,356,351	207,421,070
		<b>NET DIGEST VALUE</b>	2,011,940,247	1,977,047,733	1,958,546,026	1,955,988,697	1,991,303,750	2,005,240,690
	R A T E	Gross Maintenance & Operation Millage	15.7130	15.7150	15.6440	18.4690	18.7020	19.0800
		Less Rollback (Local Option Sales Tax)	3.1190	3.1380	3.0750	2.9000	3.1330	3.5110
		<b>NET M&amp;O MILLAGE RATE</b>	12.5940	12.5770	12.5690	15.5690	15.5690	15.5690
	TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>	\$25,338,375	\$24,865,329	\$24,616,965	\$30,452,788	\$31,002,608	\$31,219,592
		Net Tax \$ Increase	\$1,191,442	(\$473,046)	(\$248,364)	\$5,835,823	\$549,820	\$216,984
		Net Tax % Increase	4.93%	-1.87%	-1.00%	23.71%	1.81%	0.70%

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**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020**COUNTY: **DOUGHERTY**TAXING JURISDICTION: **COUNTYWIDE****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	1,748,500,333	11,299,815	2,780,637	1,762,580,785
PERSONAL	419,830,894		(19,248,659)	400,582,235
MOTOR VEHICLES	38,593,720		(5,291,590)	33,302,130
MOBILE HOMES	9,413,561		(371,588)	9,041,973
TIMBER -100%	879,982		615,524	1,495,506
HEAVY DUTY EQUIP	4,441,611		1,217,520	5,659,131
GROSS DIGEST	2,221,660,101	11,299,815	(20,298,156)	2,212,661,760
EXEMPTIONS	230,356,351		(22,935,281)	207,421,070
NET DIGEST	1,991,303,750	11,299,815	2,637,125	2,005,240,690
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	15.569		2020 MILLAGE RATE:	15.569

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	1,991,303,750	
Net Value Added-Reassessment of Existing Real Property	RVA	11,299,815	
Other Net Changes to Taxable Digest	NAG	2,637,125	
2020 Net Digest	CYD	2,005,240,690	(PYD+RVA+NAG)
2019 Millage Rate	PYM	15.569	PYM
Millage Equivalent of Reassessed Value Added	ME	0.088	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	<b>RR - ROLLBACK RATE</b>	<b>15.481</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	15.481
2020 Millage Rate	15.569
<b>Percentage Tax Increase</b>	<b>0.57%</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.

*William Ashburng Jr.*

Chairman, Board of Tax Assessors

*7-21-20*  
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.

*Shanna Goseley*

Tax Collector or Tax Commissioner

*7-21-20*  
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

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## 2020 TAX DIGEST PROCESSING TIMELINE

Tuesday, May 26, 2020	Assessors mail Annual Assessment Notices (NOA) for 2020 property tax valuation.
Friday, July 10, 2020	Citizens last date to file an appeal on the 2020 tax value. (Annual Notice of Assessment).
Tuesday, July 14, 2020	Assessors certify 2020 Tax Digest and submit to Tax Director
Wednesday, July 15, 2020	Tax Director submits 2020 tax digest numbers to Tax Authorities to prepare five year history advertising and tax increase public hearing if needed.
Thursday, July 16, 2020	Tax Director submits file to VCS to upload 2020 tax digest and prepare for tax digest submission to DOR.
Monday, July 27, 2020	Commission Session -Tax Director presents 2020 tax digest and advertisements for five-year history & property tax increase (if needed) for approval.
Sunday, August 02, 2020	Advertise Five Year History in the Albany Herald & County Website. Also, advertise public hearing for property tax increase (if needed).
Monday, August 10, 2020	Commission Work Session at 10:00 A.M. 1st Public Hearing held 2nd Public Hearing held at 6:00 P.M.
Monday, August 17, 2020	Commission Regular Session at 10:00 A.M. 3rd Public Hearing held in Room 100 Commission adopts 2020 Millage Rates for the County-Wide General Fund and Special Services District
Friday, August 21, 2020	Tax Director submits County 2020 Tax Digest to the Department of Revenue
Tuesday, September 01, 2020	Deadline for County to submit Tax Digest for approved by Department of Revenue



## Press Release

### PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Dougherty County Board of Commissioners today announces its intention to increase the property taxes it will levy this year by .57% over the rollback millage rate for the Countywide District.

*Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.*

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Dougherty County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Dougherty County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at Government Center, 222 Pine Avenue, Albany, Georgia

Monday, August 10, 2020 at 10:00 A.M., Room 100

Monday, August 10, 2020 at 6:00 P.M., Room 100

Monday, August 17, 2020 at 10:00 A.M., Room 100

## **DOUGHERTY COUNTY NOTICE OF PROPERTY TAX INCREASE**

The Dougherty County Board of Commissioners has tentatively adopted a millage rate, which will require an increase in property taxes by .57 % over the rollback millage rate for Countywide Tax Digest.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Government Center in Room 100, 222 Pine Avenue, Albany, Georgia

Monday, August 10, 2020 at 10:00 A.M., Room 100

Monday, August 10, 2020 at 6:00 P.M., Room 100

Monday, August 17, 2020 at 10:00 A.M., Room 100

This tentative increase will result in a millage rate of 15.569 mills, an increase of .088 mills. Without this tentative tax increase, the millage rate will be no more than 15.481. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$3.34 and the proposed tax increase for non-homestead property with a fair market value of \$150,000 is approximately \$5.28.

**MORE INFORMATION  
REGARDING THE "TAX INCREASE" NOTICE  
BY THE  
DOUGHERTY COUNTY BOARD OF COMMISSIONERS**

**Is the Dougherty County Board of Commissioners increasing the millage rate?**

**NO.** The proposed millage rates for the Countywide Digest (15.569) and the Special Services Digest (9.173) will remain the same.

**If the County Commission is not increasing the millage rates, then why is it advertising a "tax increase"?**

The valuation of the taxable real property in Dougherty County has increased due to the reassessments. Because of the increase, the County Commission is required by State law to advertise it as a "tax increase", even when the millage rate remains the same.

**If the tax assessed value of my property is the same as last year, will I pay more in property taxes this year?**

**No.** If your property value is the same as last year, the amount of taxes you pay will remain the same.

07/21/20

**SPECIAL SERVICES DISTRICT**  
**2020 Tax Digest Summary**  
**(Based on 2019 Millage Rate 9.173)**

PARCEL COUNT: 9,331

Personal Property	Assessed Value		Revenue Taxes Levied
Gross Personal Property	56,417,712	1	\$517,520
Less Exemptions	-20,268,924	2	-185,927
<b>Net Personal Property M&amp;O</b>	<b>36,148,788</b>	<b>3</b>	<b>\$331,593</b>
Real Property			
Gross Real Property	564,399,839	4	\$5,177,240
Less Exemptions	-69,019,095	5	-633,112
<b>Net Real Property M&amp;O</b>	<b>495,380,744</b>	<b>6</b>	<b>\$4,544,128</b>
All Properties from Digest			
Total Net Real & Personal Property Less Utility	439,632,428	7	\$4,032,748
Utility	91,897,104	8	842,972
Motor Vehicle	8,438,370	9	77,405
Mobile Homes	5,380,578	10	49,356
Timber	1,457,187	11	13,367
Heavy Duty Equipment	759,359	12	6,966
<b>Net M&amp;O Digest</b>	<b>547,565,026</b>	<b>13</b>	<b>\$5,022,814</b>
Forest Land Protection Reimbursement (FLPA)			\$172,189
PILOT (P&G)			426,357
PILOT BIO-GREEN (2017-2037) 20 yrs)			79,672
PILOT Dougherty County Solar			63,286
			\$741,504
<b>Total Taxes levied plus PILOT</b>			<b>\$5,764,318</b>

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2020

07/21/2020

## SPECIAL SERVICES TAX DIGEST SUMMARY

PARCEL COUNT: 9,331

## PERSONAL PROPERTY

	2019 ASSESSED VALUE	2020 ASSESSED VALUE		\$ CHANGE	% CHANGE
Residential	1,290,450	1,259,247		-31,203	-2.42%
Agricultural	2,550,493	2,506,383		-44,110	-1.73%
Commercial	27,813,166	27,758,516		-54,650	-0.20%
Industrial	30,098,100	24,893,566		-5,204,534	-17.29%
Gross Personal Property	61,752,209	56,417,712	1	-5,334,497	-8.64%
Less Exemptions					
CP-Freeport	1,313,358	1,605,987		292,629	22.28%
Less Taxable CP	0	0		0	-1.82%
IP-Freeport	18,628,751	18,013,227		-615,524	-3.30%
Heavy Duty Equipment	0	0		0	0.00%
SP \$7500 or <	601,492	649,710		48,218	8.02%
Less Total Exemptions	-20,543,601	-20,268,924	2	274,677	-1.34%
Net Personal Property M&O	41,208,608	36,148,788	3	-5,059,820	-12.28%

## REAL PROPERTY

	2019 ASSESSED VALUE	2020 ASSESSED VALUE		\$ CHANGE	% CHANGE
Residential	323,634,321	325,310,331		1,676,010	0.52%
Residential Transitional	0	0		0	0.00%
Historic	0	0		0	0.00%
Agricultural	27,913,766	27,604,064		-309,702	-1.11%
Preferential Ag	1,088,840	1,088,840		0	0.00%
Conservation Use	30,425,413	31,251,492		826,079	2.72%
FLPA (J)	41,458,800	41,380,248		-78,552	-0.19%
Qualified Timber (Q)	0	231,005		231,005	0.00%
Commercial	34,426,320	36,209,314		1,782,994	5.18%
Industrial	9,407,800	9,427,441		19,641	0.21%
Utility	83,541,684	91,897,104		8,355,420	10.00%
Gross Real Property	551,896,944	564,399,839	4	12,502,895	2.27%
Less Exemptions	-67,473,507	-69,019,095	5	-1,545,588	2.29%
Net Real Property M&O	484,423,437	495,380,744	6	10,957,307	2.26%

## SUMMARY

	2019 ASSESSED VALUE	2020 ASSESSED VALUE		\$ CHANGE	% CHANGE
Real & Personal Property (less Utility)	442,090,361	439,632,428	7	-2,457,933	-0.56%
Utility	83,541,684	91,897,104	8	8,355,420	10.00%
Motor Vehicle	10,185,000	8,438,370	9	-1,746,630	-17.15%
Mobile Homes	5,481,363	5,380,578	10	-100,785	-1.84%
Timber	879,982	1,457,187	11	577,205	65.59%
Heavy Duty Equipment	345,150	759,359	12	414,209	120.01%
Net M&O	542,523,540	547,565,026	13	5,041,486	0.93%

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2020

07/21/2020

## SPECIAL SERVICES TAX DIGEST SUMMARY

PARCEL COUNT: 9,331

		HOMESTEAD & PROPERTY EXEMPTIONS			
CODE	COUNT	2019 M&O AMT	2020 M&O AMT	\$CHANGE	%CHANGE
L1-Local 1	0	0	0	0	0.00%
S1-Reg Homestead	2,360	4,916,452	4,717,543	-198,909	-4.05%
S3-Elderly 62GI<10000	105	216,000	210,000	-6,000	-2.78%
S4-Elderly 65NI<10000	835	3,208,000	3,340,000	132,000	4.11%
S5-Disabled Veterans	122	6,210,399	7,403,328	1,192,929	19.21%
SC-Age 65 State Tax	88	180,000	176,000	-4,000	-2.22%
SD-Age 65 100% Vet	61	2,667,452	3,075,299	407,847	15.29%
SG-Unmarried FF Police	0	0	0	0	0.00%
SS-Surviving Spouse	2	32,000	84,040	52,040	162.63%
SE-USS Service Members	1	0	20,040	20,040	0.00%
SA-Preferential Ag Cov	2	272,210	272,210	0	0.00%
SF-Freeport	9	19,942,109	19,619,214	-322,895	-1.62%
SH-Residential Hist	0	0	0	0	0.00%
SJ-FLPA	58	28,366,059	27,906,537	-459,522	-1.62%
SP-PP<7500	684	601,492	649,710	48,218	8.02%
ST-Residential Trans	0	0	0	0	0.00%
SV-Conservation Use	284	21,404,935	21,814,098	409,163	1.91%
SY-HD Equip	0	0	0	0	0.00%
Total	4,611	88,017,108	89,288,019	1,270,911	1.44%

## SUMMARY

		2019 ASSESSED		2020 ASSESSED	\$ CHANGE	% CHANGE
GROUP	COUNT	ACRES	VALUE	VALUE		
Residential	20,330	24,609.12	324,924,771	326,569,578	1,644,807	0.51%
Res. Transitional	0	0.00	0	0	0	0.00%
Historic	0	0.00	0	0	0	0.00%
Industrial	118	1,872.35	39,505,900	34,321,007	-5,184,893	-13.12%
Agricultural	1,072	16,972.88	30,464,259	30,110,447	-353,812	-1.16%
Preferential Ag	2	1,594.02	1,088,840	1,088,840	0	0.00%
Conservation Use	310	35,771.32	30,425,413	31,251,492	826,079	2.72%
Commercial	1,511	3,255.05	62,239,486	63,967,830	1,728,344	2.78%
Utility	26	258.91	83,541,684	91,897,104	8,355,420	10.00%
FLPA(J)	58	68,510.06	41,458,800	41,380,248	-78,552	-0.19%
FLPA FMV(F)	58	68,510.06	41,458,800	41,458,800	0	0.00%
Qualified Timber (Q)	1	654.83	0	231,005	231,005	0.00%
Motor Vehicle	7,392	0.00	10,185,000	8,438,370	-1,746,630	-17.15%
Mobile Homes	853	0.00	5,481,363	5,380,578	-100,785	-1.84%
Timber 100%	33	0.00	879,982	1,457,187	577,205	65.59%
Heavy Duty Equip	5	0.00	345,150	759,359	414,209	120.01%
Total	31,711	153,498.54	630,540,648	636,853,045	6,312,397	1.00%
GROSS DIGEST			630,540,648	636,853,045	6,312,397	1.00%
LESS HOMESTEAD EXEMPT			-88,017,108	-89,288,019	-1,270,911	1.44%
NET M&O DIGEST			542,523,540	547,565,026	5,041,486	0.93%
FLPA GRANT VALUE			19,802,715	19,351,837	-450,878	-2.28%

TYPE	2019 MILAGE	2020 MILAGE	ACTUAL 2019	TAX LEVIED	(Based on 2019 Millage Rate)		
				PROJECTED 2020	\$ CHANGE	% CHANGE	
M&O	0.009173	0.009173	\$4,976,568	\$5,022,814	A	46,246	0.93%
FLPA (Less 3% FLPA Admin Fee)	0.009173	0.009173	176,201	172,189	B	-4,012	-2.28%
PILOT P&G			370,746	426,357	C	55,611	15.00%
PILOT BIO-Green (2017-2037) 20 yrs			79,876	79,672	D	-204	0.00%
PILOT Dougherty County Solar			0	63,286	E	63,286	100.00%
			\$5,603,391	\$5,764,318	F	160,927	2.87%

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# SPECIAL SERVICES/UNINCORPORATED - 2020 TAX DIGEST EXEMPT PROPERTIES

7/21/2020

	2018 Count	2019 Count	Variances	2018 Tax Year	2019 Tax Year	\$ Change	% Change
E0 Non Profit Homes for the Aged	0	0	0	0	0	0	
E1 Public Property	341	377	36	85,608,880	117,245,332	31,636,452	36.95%
E2 Places of Religious Worship	229	255	26	6,942,234	9,060,621	2,118,387	30.51%
E3 Property Used for Charitable	17	16	-1	854,880	671,000	-183,880	-21.51%
E4 Places of Religious Burial	9	9	0	182,520	182,520	0	0.00%
E5 Charity Hospitals	5	5	0	280,880	280,880	0	0.00%
E6 Educational Institutions	17	22	5	444,024	492,632	48,608	10.95%
E8 Farm Products in Hands of Producer	1	1	0	32,756	30,058	-2,698	0.00%
E9 Other Exempt	14	14	0	1,068,036	1,068,036	0	0.00%
Total	633	699	66	95,414,210	129,031,079	33,616,869	35.23%

## FLPA Revenue Reduction Calculation Worksheet

County Name	DOUGHERTY
Levying or Recommending Authority	SPECIAL SERVICES DISTRICT
Tax District Name	UNINCORPORATED
Digest Year	2020

City, County, School, ...  
Countywide M&O, Incorporated,  
Unincorporated, Fire, Hospital, ...

The information entered below is the aggregate assessed value for the indicated digest classes and is taken directly from the appropriate jurisdiction consolidated digest totals.

Item 1	Net M&O digest (use countywide net value for inc&uninc; and district-wide value for special districts)	547,565,026	
Item 2	Total Assessed Value of Digest Class 'I'	41,380,248	
Item 3	Total Assessed Value of Digest Class 'F'	41,458,800	
Item 4	Total Assessed Value of SJ Exemption	27,906,537	
Item 5	Net Digest for Revenue Reduction Calculation	575,550,115	( Item 1 - Item 2 ) + ( Item 3 + Item 4 )
Item 6	Aggregate Forest Land CU Value	13,473,711	Item 2 - Item 4
Item 7	Revenue Reduction Value	27,985,089	Item 3 - Item 6
Item 8	Percentage Loss	4.8623%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion)	8,633,252	If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%
Item 10	FLPA Reimbursement Value (Over 3%)	10,718,586	If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item 5 * 3%)
Item 11	Total FLPA Reimbursement Value	19,351,837	Item 9 + Item 10

The FLPA Reimbursement Value from Item 11 DOES NOT carry forward to the 5-year history or Form PT-32.1 (Rollback Calculation Form) THIS FORM IS PROVIDED FOR BUDGET PURPOSE ONLY

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner

Date

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## NOTICE

The **Dougherty County Board of Commissioners** does hereby announce that the millage rate will be set at a meeting to be held at 222 Pine Avenue, Room 100 at the **Government Center** on **August 17, 2020** at 10 a.m. and pursuant to the requirements of O.C.G.A. § 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 2020 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

U n i n c o r p o r a t e d  A r e a	Special Services District		2015	2016	2017	2018	2019	2020
	V A L U E	Real & Personal	570,663,677	576,676,760	579,163,660	596,897,109	613,649,153	620,817,551
		Motor Vehicles	27,114,840	21,026,360	16,450,970	12,410,160	10,185,000	8,438,370
		Mobile Homes	5,032,844	4,849,617	4,884,373	4,493,698	5,481,363	5,380,578
		Timber - 100%	2,053,544	2,508,979	2,367,102	1,728,961	879,982	1,457,187
		Heavy Duty Equipment	195,916	261,860	49,456	136,727	345,150	759,359
		Gross Digest	605,060,821	605,323,576	602,915,561	615,666,655	630,540,648	636,853,045
		Less Exemptions	85,664,162	93,505,853	92,382,590	91,916,398	88,017,108	89,288,019
		<b>NET DIGEST VALUE</b>	519,396,659	511,817,723	510,532,971	523,750,257	542,523,540	547,565,026
	R A T E	Gross Maintenance & Operation Millage	10.8000	10.9400	11.0480	11.1290	11.2090	11.3360
		Less Rollback (Local Option Sales Tax)	1.6160	1.7560	1.8750	1.9560	2.0360	2.1630
		<b>NET M&amp;O MILLAGE RATE</b>	9.1840	9.1840	9.1730	9.1730	9.1730	9.1730
TAX		<b>TOTAL M&amp;O TAXES LEVIED</b>	\$4,770,139	\$4,700,534	\$4,683,119	\$4,804,361	\$4,976,568	\$5,022,814
		Net Tax \$ Increase	(\$137,560)	(\$69,605)	(\$17,415)	\$121,242	\$172,207	\$46,246
		Net Tax % Increase	-2.80%	-1.46%	-0.37%	2.59%	3.58%	0.93%

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

COUNTY: DOUGHERTY	TAXING JURISDICTION: SPECIAL SERVICES DISTRICT
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**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	551,896,944	2,176,463	10,326,432	564,399,839
PERSONAL	61,752,209		(5,334,497)	56,417,712
MOTOR VEHICLES	10,185,000		(1,746,630)	8,438,370
MOBILE HOMES	5,481,363		(100,785)	5,380,578
TIMBER -100%	879,982		577,205	1,457,187
HEAVY DUTY EQUIP	345,150		414,209	759,359
GROSS DIGEST	630,540,648	2,176,463	4,135,934	636,853,045
EXEMPTIONS	88,017,108		1,270,911	89,288,019
NET DIGEST	542,523,540	2,176,463	2,865,023	547,565,026
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	9.173		2020 MILLAGE RATE:	9.173

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	542,523,540	
Net Value Added-Reassessment of Existing Real Property	RVA	2,176,463	
Other Net Changes to Taxable Digest	NAG	2,865,023	
2020 Net Digest	CYD	547,565,026	(PYD+RVA+NAG)
2019 Millage Rate	PYM	9.173	PYM
Millage Equivalent of Reassessed Value Added	ME	0.036	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	<b>RR - ROLLBACK RATE</b>	<b>9.137</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	9.137
2020 Millage Rate	9.173
<b>Percentage Tax Increase</b>	<b>0.39%</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.

*William Ashcraft Sr.*

Chairman, Board of Tax Assessors

7-21-20

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.

*Sharma Gosses*

Tax Collector or Tax Commissioner

7-21-20

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

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## Press Release

### PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Dougherty County Board of Commissioners today announces its intention to increase the property taxes it will levy this year by .39% over the rollback millage rate for the Special Services District-Unincorporated.

*Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.*

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Dougherty County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Dougherty County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at Government Center, 222 Pine Avenue, Room 100, Albany, Georgia

Monday, August 10, 2020 at 10:00 A.M., Room 100

Monday, August 10, 2020 at 6:00 P.M., Room 100

Monday, August 17, 2020 at 10:00 A.M., Room 100



## **DOUGHERTY COUNTY NOTICE OF PROPERTY TAX INCREASE**

The Dougherty County Board of Commissioners has tentatively adopted a millage rate, which will require an increase in property taxes by .39 % over the rollback millage rate for Special Services District-Unincorporated Tax Digest.

All concerned citizens are invited to the public hearing on this tax increase to be held at the Government Center in Room 100, 222 Pine Avenue, Albany, Georgia

Monday, August 10, 2020 at 10:00 A.M., Room 100

Monday, August 10, 2020 at 6:00 P.M., Room 100

Monday, August 17, 2020 at 10:00 A.M., Room 100

This tentative increase will result in a millage rate of 9.173 mills, an increase of .036 mills. Without this tentative tax increase, the millage rate will be no more than 9.137. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$1.37 and the proposed tax increase for non-homestead property with a fair market value of \$150,000 is approximately \$2.16.