

**DAWSON COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING AGENDA, AUGUST 17, 2017
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM
9:00 AM**

ROLL CALL

APPROVAL OF AGENDA

PUBLIC HEARING

1. 2017 Millage Rate and Property Tax *(2nd of 3 hearings. First hearing was held on August 10, 2017 at 4:00 p.m.; second hearing will be held on August 17, 2017 at 6:00 p.m.)*

ADJOURNMENT

Backup material for agenda item:

1. 2017 Millage Rate and Property Tax (*2nd of 3 hearings. First hearing was held on August 10, 2017 at 4:00 p.m.; second hearing will be held on August 17, 2017 at 6:00 p.m.*)

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Dawson County Board of Commissioners today announces its intention to leave the current millage rate of 8.138 unchanged, which would increase the 2017 property taxes it will levy this year by 4.45 percent over the rollback millage rate.

All concerned citizens are invited to the public hearings on this matter to be held in the Commissioners Meeting Room at the Dawson County Courthouse/Administration Building located at 25 Justice Way, Dawsonville, Georgia at the following times:

Hearing 1: August 10, 2017 at 4:00 p.m.

Hearing 2: August 17, 2017 at 9:00 a.m.

Hearing 3: August 17, 2017 at 6:00 p.m.

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 FY 2018 budget tentatively adopted by the Dawson County Board of Commissioners requires a millage rate higher than the rollback millage rate to be able to maintain and continue to provide much needed services to the citizens of the County. Therefore, before the Dawson 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.

NOTICE OF PROPERTY TAX INCREASE

The **Dawson County Board of Commissioners** has tentatively adopted a millage rate which will require an increase in property taxes by **4.45** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held in the Commissioners Meeting Room at the Dawson County Courthouse/Administration Building located at 25 Justice Way, Dawsonville, Georgia on **August 10, 2017 at 4:00 pm.**

Times and places of additional public hearings on this tax increase will be held in the Commissioners Meeting Room at the Dawson County Courthouse/Administration Building located at 25 Justice Way, Dawsonville, Georgia on **August 17, 2017 at 9:00 am, and August 17, 2017 at 6:00 pm.**

The tentative increase will result in a millage rate of **8.138 mills**, an increase of **0.347 mills**. Without this tentative tax increase, the millage rate will be no more than **7.791 mills**. The proposed tax increase for a home with a fair market value of **\$250,000** is approximately **\$34.70** and the proposed tax increase for non-homestead property with a fair market value of **\$200,000** is approximately **\$27.76**.

Publish on August 2, August 9, and August 16, 2017 as a display ad. Not in legal section.

Notice not to be less than 30 square inches

NOTICE

The Dawson County Board of Commissioners will be setting the millage rate for 2017 for Dawson County's purposes during a meeting in the Commissioners Meeting Room in the Dawson County Courthouse/Administration Building located at 25 Justice Way, Dawsonville, Georgia during a regularly scheduled meeting on August 17, 2017 that begins at 6:00 p.m. and pursuant to the requirements of O.C.G.A. Section 48-5-32, the Dawson County Board of Commissioners hereby publishes the current year's tax digest and levy, along with the history of the tax digest and levy for the past five (5) years. (ad publish 08/02/17, 08/09/17 and 08/16/17)

CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

INCORPORATED	2012	2013	2014	2015	2016	2017
Real & Personal	71,497,373	72,497,801	79,404,687	83,214,836	91,187,440	102,426,129
Motor Vehicles	252,490	207,450	169,780	2,938	66,180	54,600
Mobile Homes	12,657	2,410	1,340	1,340		
Timber - 100%						
Heavy Duty Equipment						
Gross Digest	71,762,520	72,707,661	79,575,807	83,219,114	91,253,620	102,480,729
Less M & O Exemptions	7,623,274	8,859,483	9,629,715	10,462,211	12,671,621	13,990,679
Net M & O Digest	64,139,246	63,848,178	69,946,092	72,756,903	78,581,999	88,490,050
State Forest Land Assistance Grant Value						
Adjusted Net M&O Digest	64,139,246	63,848,178	69,946,092	72,756,903	78,581,999	88,490,050
Gross M&O Millage	12.888	13.618	13.194	13.009	12.896	14.425
Less Rollbacks	4.750	5.480	5.056	4.871	4.758	6.287
Net M&O Millage	8.138	8.138	8.138	8.138	8.138	8.138
Net Taxes Levied	\$521,965	\$519,596	\$569,221	\$592,096	\$639,500	\$720,132
UNINCORPORATED	2012	2013	2014	2015	2016	2017
Real & Personal	1,125,232,296	1,056,707,249	1,155,744,349	1,250,703,031	1,315,990,411	1,394,032,646
Motor Vehicles	70,981,530	72,598,180	61,251,430	46,193,350	35,695,240	28,320,790
Mobile Homes	972,851	940,069	892,818	889,289	955,649	952,109
Timber - 100%	72,115	385,486	146,332	5,272	88,593	96,561
Heavy Duty Equipment	19,000	0	0	0	0	0
Gross Digest	1,197,277,792	1,130,630,984	1,218,034,929	1,297,790,942	1,352,729,893	1,423,402,106
Less M & O Exemptions	169,357,573	169,116,969	176,050,212	186,124,433	193,872,574	201,405,457
Net M & O Digest	\$1,027,920,219	\$961,514,015	\$1,041,984,717	\$1,111,666,509	\$1,158,857,319	\$1,221,996,649
State Forest Land Assistance Grant Value		1,156,348	1,262,801	1,285,254	1,302,253	1,316,604
Adjusted Net M&O Digest	1,027,920,219	962,670,363	1,043,247,518	1,112,951,763	1,160,159,572	1,223,313,253
Gross M&O Millage	12.888	13.618	13.194	13.009	12.896	14.425
Less Rollbacks	4.750	5.480	5.056	4.871	4.758	6.287
Net M&O Millage	8.138	8.138	8.138	8.138	8.138	8.138
Net Taxes Levied	\$8,365,215	\$7,834,211	\$8,489,948	\$9,057,201	\$9,441,379	\$9,955,323
TOTAL COUNTY	2012	2013	2014	2015	2016	2017
Total County Value	1,092,059,465	1,026,518,541	1,113,193,610	1,185,708,666	1,238,741,571	1,311,803,303
Total County Taxes Levied	\$8,887,180	\$8,353,808	\$9,059,170	\$9,649,297	\$10,080,879	\$10,675,455
Net Taxes \$ Increase	-\$1,403,501	-\$533,372	\$705,362	\$590,128	\$1,021,709	\$1,026,158
Net Taxes % Increase	-13.64%	-6.00%	8.44%	6.51%	11.28%	10.63%