# DAWSON COUNTY BOARD OF COMMISSIONERS SPECIAL CALLED MEETING AGENDA – WEDNESDAY, AUGUST 23, 2023 DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM 25 JUSTICE WAY, DAWSONVILLE, GEORGIA 30534 6:00 PM

## A. ROLL CALL

## **B. APPROVAL OF AGENDA**

## C. ZONING

1. ZA 23-06 - Kimley-Horn on behalf Hybrid Properties and Investments LLC requests to rezone 4.93 acres of TMP 113-098-001 and 113-053 from RA (Residential Agriculture) to CHB (Commercial Highway Business) (Georgia Highway 400). (*Tabled from the August 17*, 2023, *Voting Session, at which time a hearing was held*)

### D. NEW BUSINESS

1. 2023 Millage Rate and Property Tax (*Public hearings were held at 4 p.m. July 6 and July 20, 2023, and at 6 p.m. August 3, 2023*)

### E. ADJOURNMENT

\*An Executive Session may follow the Special Called Meeting.

# Dawson County Rezoning Application (AMENDMENT TO LAND USE MAP)

## APPLICANT INFORMATION (or Authorized Representative)

If applicant is other than owner, the Property Owner Authorization form must be completed. Printed Name: Hybrid Properties and Investments, LLC c/o Kimley-Horn and Miles, Hansford & Tallet Address: Phone (Listed only please) Email (Business/Personal): \_\_\_\_\_ Owner Authorized Agent Lessee Option to purchase Status: I have // have not participated in a pre-application meeting with Planning Staff. If not, I agree // disagree to schedule a meeting the week following the submittal deadline. Meeting Date: 4/26/2023 Applicant Signature: \_\_\_\_\_ REQUESTED ACTION & DETAILS OF PROPOSED USE Rezoning to: C-HB Special Use Permit for: \_\_\_\_\_ Proposed Use: Medical Office Building **✓** Water **✓** Sewer **✓** Gas Existing Utilities: **Electric** Proposed Utilities: Water Sewer Gas Electric RESIDENTIAL No. of Lots: \_\_\_\_\_ Minimum Lot Size: \_\_\_\_\_ (acres) No. of Units: \_\_\_\_\_ Minimum Heated Floor Area: \_\_\_\_\_\_sq. ft. Density/Acre: \_\_\_\_\_ Type: Apartments Condominiums Townhomes Single-family Other Type of Amenity:\_\_\_\_\_\_ Amount of Open Space: \_\_\_\_\_

## **COMMERCIAL & RESTRICTED INDUSTRIAL:**

Building area: 25,000

No. of Parking Spaces: 112

# Property Owner/ Property Information

Name: Hybrid Propert	ties and Investments, LLC	c/o Kimley-Horn and Miles, Hansford & Tallar	nt, LLC
Street Address of Prog	perty being rezoned: SE c	corner of SR19 (GA400) and Kilough Church R	load
		Total acrage being rezoned: 4.93	
Directions to Property	(if no address):		
Subdivision Name (if c	applicable):	Lot(s) #:	
Current Use of Proper	ty: Vacant		
submittal of a transand regional impact several weeks to pro-	sportation study. DRIs re review by the Georgie ocessing; additionally, th	No If yes, the application will equire an in depth review by County as a Mountains Regional Planning staff. The applicant is responsible for the expense associated with the project.	gencies nis adds
Please refer to Dawso to answer the followin		Corridor Guidelines and Maps	
Does the property lie	within the Georgia 400 Co	orridor? Yes (yes/no)	
	SURROUNDING PROPER	TY ZONING CLASSIFICATION:	
North Kilough R/W	South R-MF/C-HB	East R-MF West GA 400	R/W
Future Land Use Map	Designation: <u>C-HB</u>		
Access to the develop Road Name: <u>Kilough</u>	oment will be provided fro Church Road	om: Type of Surface: <u>Asphalt</u>	



## Letter of Intent

Date:

May 18, 2023

Subject:

4.9 Acres at S.E.C. of Kilough Church Rd & GA 400; Dawson County, GA

Rezoning Request

### Overview:

Kimley-Horn submits the attached Rezoning Application on behalf of the landowner, Hybrid Properties and Investments, LLC (the "Applicant") relating to the proposed development of approximately 4.9 acres (the "Property") located at the southeast corner of Kilough Church Road and GA 400, Dawson County, GA. This Letter of Intent is offered to detail the Applicant's plans to develop the Property into a Medical Office Development. It should be noted that the existing tract of land is currently two separate parcels that will be combined and recorded through the Combination Plat process with the county.

The development proposes to construct approximately 25,000 square feet of Medical Office Building on the Property in two phases and will employ approximately 45-55 people. The Property is currently designated as Commercial Highway Business in the Future Land Use Map, which matches our proposed zoning category. The proposed use will include 112 parking spaces, and one pick up/drop off lane. The development will provide buffering and enhanced landscaping strips to provide suitable transition adjacent to surrounding residential areas. The development team has engaged the surrounding community members within the Kilough Residential Community Task Force for input on the proposed development prior to this re-zoning application request. Revisions to the proposed layout have been implemented based on conversations with the Task Force.

Water, sanitary sewer, natural gas and electricity are available to the Property. The development will install private underground utilities that will be connected to public utility mains within the rights-of-way to serve the project. Access to public water and sanitary sewage utilities will be provided by the Etowah Water & Sewer Authority.



## **Development Summary:**

Current Zoning:	RA: Residential Agricultural			
Proposed Zoning:	C-HB: Commercial Highway Business			
Published Future Land Use:	C-HB: Commercial Highway Business			
Overlay District:	GA 400 Corridor			
Acreage:	4.9 Acres			
Existing Use:	Wooded and Undeveloped			
Proposed Use:	25,000 SF of Medical Office Buildings			
Right-of-Way Access:	Direct access onto Kilough Church Road			

The Applicant respectfully submits that the proposed development is consistent with the policies and intent of the county's Future Land Use Plan and would complement nearby land uses. The Applicant welcomes the opportunity to meet with staff and board members to answer any questions or to address any concerns relating to the matters set forth in this letter or in the Application filed herewith. The Applicant respectfully requests your approval of the Application.

Sincerely,

Brad Horbal, P.E.

Bod An

Associate



178 S Main Street | Suite 310 | Alpharetta, Georgia 30009

770-781-4100 | www.mhtlegal.com

Joshua A. Scoggins jscoggins@mhtlegal.com

## RESERVATION OF CONSTITUTIONAL AND OTHER LEGAL RIGHTS

Applicant: Hybrid Properties and Investments, LLC c/o Kimley-

Horn and Miles Hansford & Tallant, LLC

Subject Property: 4.9+/- Acres Designated as Dawson County Tax

Parcel(s): 113-053 and 113-098-001

Current Zoning: Residential Agricultural District (RA)
Proposed Zoning: Commercial Highway Business (C-HB)

Proposed Use: Medical Office

Application: Rezoning

ROW Access: Kilough Church Road

This Reservation of Constitutional and Other Legal Rights ("the Reservation") is intended to supplement and form a part of the land use application (including any request for zoning, annexation, conditional use permit, sketch plat and variances) (collectively, the "Application") of the Applicant/Owner of the Subject Property and to put the Dawson County Board of Commissioners on notice of the Applicant's/Owner's assertion of its constitutional and legal rights.

The Applicant/Owner objects to the standing of any opponents who are not owners of land adjoining the Subject Property and to the consideration by Dawson County of testimony or evidence presented by any party without standing in making its decision regarding the Application. The Applicant/Owner also objects to the consideration of testimony or evidence that is hearsay, violates any applicable rules of procedure or evidence, or that is presented by any party who fails to comply with notice and campaign disclosure requirements.

Denial of the Application or approval of the Application in any form that is different than as requested by the Applicant/Owner will impose a disproportionate hardship on the Applicant/Owner of the Subject Property without benefiting any surrounding property owners. There is no reasonable use of the Subject Property other than as proposed by the Application and no resulting benefit to the public from denial of modification of the Application.

Any provisions in the Dawson County Zoning Ordinance (the "Ordinance") that classify, or may classify, the Subject Property into any of the non-requested zoning or use classifications, including the Proposed Zoning District and Proposed Use at a density or intensity less than that requested by the Applicant/Owner, are unconstitutional in that they constitute a taking of the Applicant's/Owner's property rights without first paying fair, adequate, and just compensation for such rights in violation of Article I, Section III, Paragraph I of the Georgia Constitution of 1983, as amended and the Fifth and Fourteenth Amendments to the Constitution of the United States.



The Subject Property is presently suitable for development as proposed in the Application and it is not suitable for development under any other zoning classification, use, or at a density or intensity less than that requested by the Applicant/Owner. Failure to approve the Application as requested by the Applicant/Owner will constitute an arbitrary and capricious abuse of discretion in violation of Article I, Section I, Paragraph I of the Georgia Constitution of 1983, as amended and the Due Process Clause of the Fifth and Fourteenth Amendments to the Constitution of the United States.

A refusal by the Dawson County Board of Commissioners to approve the Application as requested by the Applicant/Owner will prohibit the only viable economic use of the Subject Property, will be unconstitutional and will discriminate in an arbitrary, capricious and unreasonable manner between the Applicant/Owner and the owners of similarly situated properties in violation of Article I, Section I, Paragraph II of the Georgia Constitution of 1983, as amended, and the Equal Protection Clause of the Fourteenth Amendment to the Constitution of the United States.

Furthermore, the Board of Commissioners cannot lawfully impose more restrictive standards on the Subject Property's development than are presently set forth in the Ordinance. To do so not only will constitute a taking of the Subject Property as set forth above, but it will also amount to an unlawful delegation of the Commission's authority in response to neighborhood opposition, in violation of Article IX, Section II, Paragraph IV of the Georgia Constitution of 1983, as amended. Any conditions or other restrictions imposed on the Subject Property without the consent of the Applicant/Owner that do not serve to reasonably ameliorate the negative impacts of the development are invalid and void. As such, the Applicant/Owner reserve the right to challenge any such conditions or restrictions.

Finally, the Applicant/Owner assert that the Ordinance, Future Land Use/Development Map and Comprehensive Plan were not adopted in compliance with the laws or constitutions of the State of Georgia or of the United States, and a denial of the Applicant's/Owner's request based upon provisions illegally adopted will deprive the Applicant/Owner of due process under the law.

By filing this Reservation, the Applicant/Owner reserves all rights and remedies available to it under the United States Constitution, the Georgia Constitution, all applicable federal, state, and local laws and ordinances, and in equity.

The Applicant/Owner respectfully requests that the Application be approved as requested by the Applicant/Owner and in the manner shown on the Application, which is incorporated herein by reference. This Reservation forms an integral part of the Applicant's/Owner's Application and I ask that this Reservation be presented with the Applicant's/Owner's other Application materials to the governing authority of the jurisdiction. The Applicant/Owner reserves the right to amend and supplement this Reservation at any time.



Sincerely,

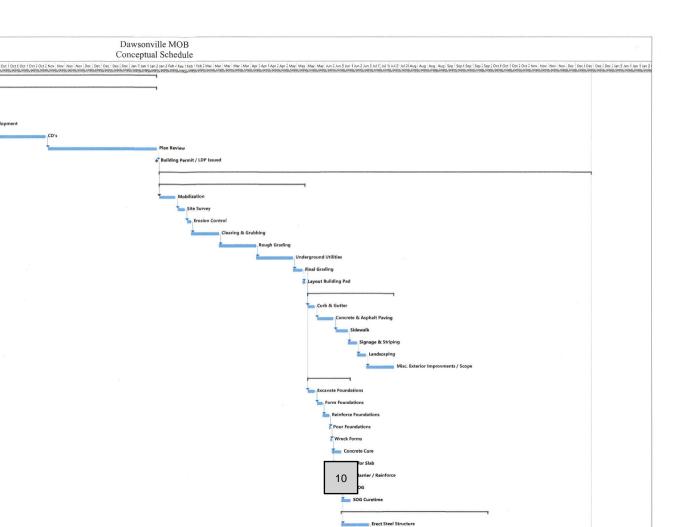
Joshua A. Scoggins

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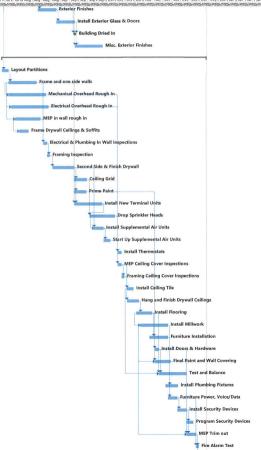
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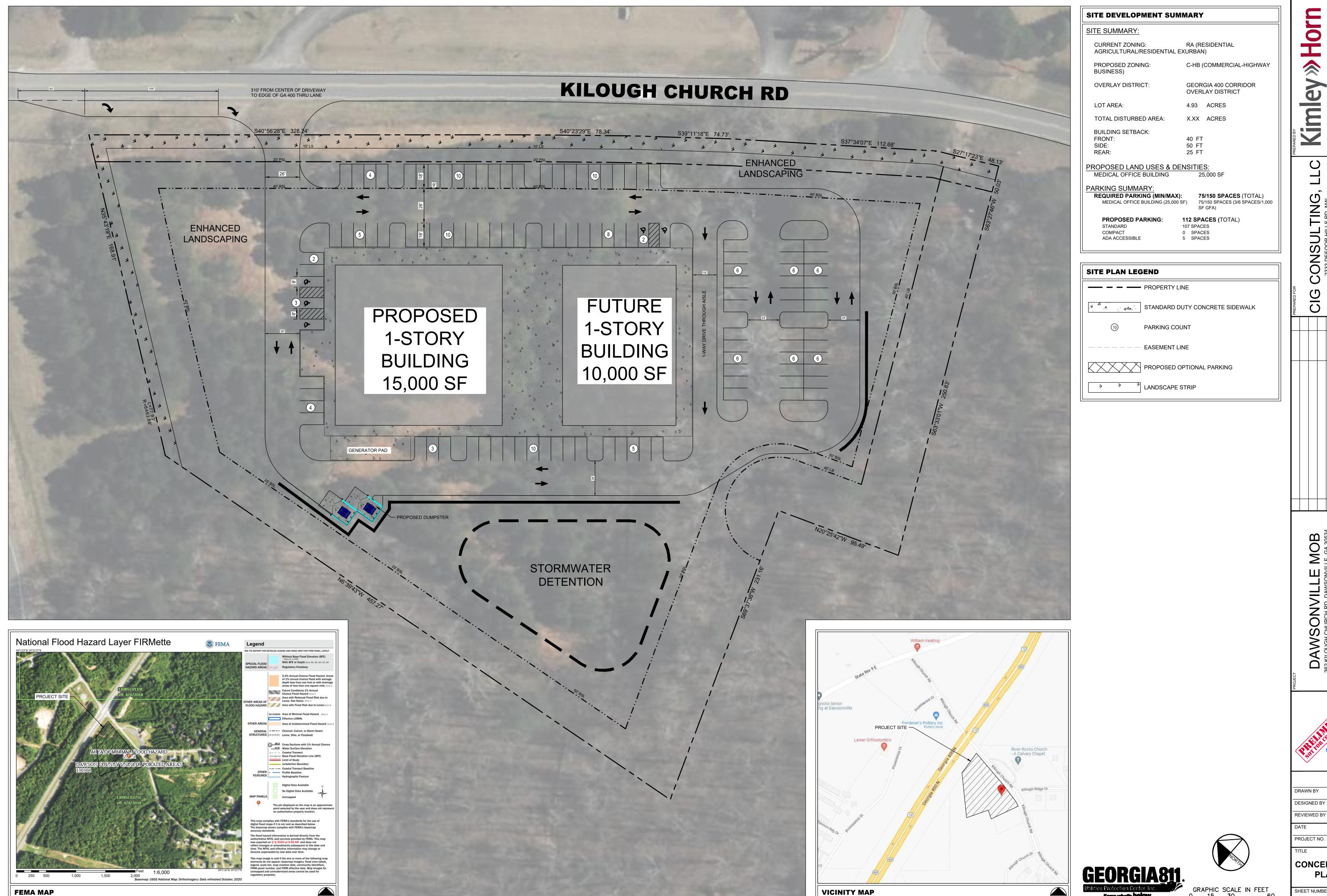
DAWSON COUNTY, GEORGIA



#### Dawsonville MOB Conceptual Schedule



Final Clean



N.T.S.

This document, together with the concepts and designs presented herein, as an instrument of service, is intended only for the specific purpose and client for which it was prepared. Reuse of and improper reliance on this document without written authorization by Kimley-Horn and Associates, Inc. shall be without lia \_\_\_\_\_ Kimley-Horn and Associates, Inc.

CONSULTING, 2333 DEFOOR HILLS RD, NW, ATLANTA, GA 30318 PHONE: 706.284.6611



03.14.2023

PROJECT NO. 014992000

**CONCEPT SITE** 



## ZA 23-06

Planning Commission Meeting July 18, 2023 Board of Commission Hearing August 17, 2023

## **Applicant Proposal**

The applicant is seeking to zone almost five acres from R-A (Residential Agriculture) to C-HB (Commercial Highway Business) for the purpose of developing a medical office building approximately 25,000 square feet in size.

Applicant	Kimley Horn obo Hybrid Properties and Investments, LLC.
Amendment #	ZA 23-06
Request	Rezone Property from R-A
Proposed Use	Medical Office building approximately 25,000 square feet in size
Current Zoning	Residential Agriculture (RA)
Future Land Use	Commercial Highway
Acreage	4.93
Location	GA Hwy 400 and Kilough Church Road
Commercial Square footage	25,000 square feet
Road Classification	State Arterial Route and County local road
Tax Parcel	113-098-001 & 113-053
Dawson Trail Segment	n/a
Commission District	3
DRI	No
Planning Commission Recommendation	

Direction	Zoning	Existing Use	
North	R-A &C-HB	Vacant Land	
South	C-HB & RMF	Mixed Use – active land disturbance	
East	East RSR & R-A Religious Single Fam		
West	C-HI & C-HB	Landscape Supply business/ Vacant Lan	

According to the Comprehensive Plan and accompanying Future Land Use Plan, the subject property is identified as Commercial Highway. Development in this area includes developed or undeveloped land on both sides of lands designated along Georgia Hwy 9 and GA 400. This area includes retail centers, office and employment areas usually located on large tracts of land with campus or unified development, mixed use activity centers, multi-family development, light industrial and other associated uses.

### THE DESIRED DEVELOPMENT PATTERN SHOULD SEEK TO:

- ➤ Locate employment centers in areas with ample sewer capacity, with direct access to major arterials;
- ✓ Provide suitable transitions to surrounding residential uses
- > Establish a grid pattern of public streets with block lengths between 300 and 600 feet
- ✓ Locate employment centers on land that has good access to GA 400 and other high-capacity highways, utilities and infrastructure
- ✓ Emphasize connectivity with adjacent subdivisions and/or commercial developments in the layout of new developments; Create a network of interconnected streets and parking lots
- > Provide safe facilities for pedestrians, school buses, and bicyclists using the road right-of-way
- ➤ Create safe, convenient pedestrian and bicycle connections to neighborhoods and subdivisions that are adjacent to the commercial corridors;
- ➤ Incorporate sidewalks, crosswalks and bike paths; Require dedicated right-of-way; Limit driveway spacing along the highway frontage and align driveways where needed to improve traffic flow
- ✓ Encourage shared driveways and inter-parcel access for adjacent commercial uses
- ✓ Require residential subdivisions accessing the highway to be interconnected and to provide at least two entrances; Encourage shared parking lots between uses
- > Relate road alignment to topography; Ensure environmental protection

## **Land Uses**

Parks, Recreation and Conservation Urban Residential Multi-family Residential Office Professional

Commercial Highway
Light Industrial
Campus-style Business Park

## **Land Use Districts**

RMF (multi-family residential 6 units per acre density neutral) • C-OI (Office Professional) • C-HB; C-PCD (Commercial) • C-IR (Light Industrial) • Georgia 400 Corridor Design Overlay

## **COUNTY AGENCY COMMENTS:**

Emergency Services: No comments returned as of 7.11.2023

Engineering Department: "No comments in regards to this request." Environmental Health Department: No comments returned as of 7.11.2023

## **Etowah Water & Sewer Authority:**

"Extensions and upgrades required for service at the developer's expense for both water and sewer."

## **Planning and Development:**

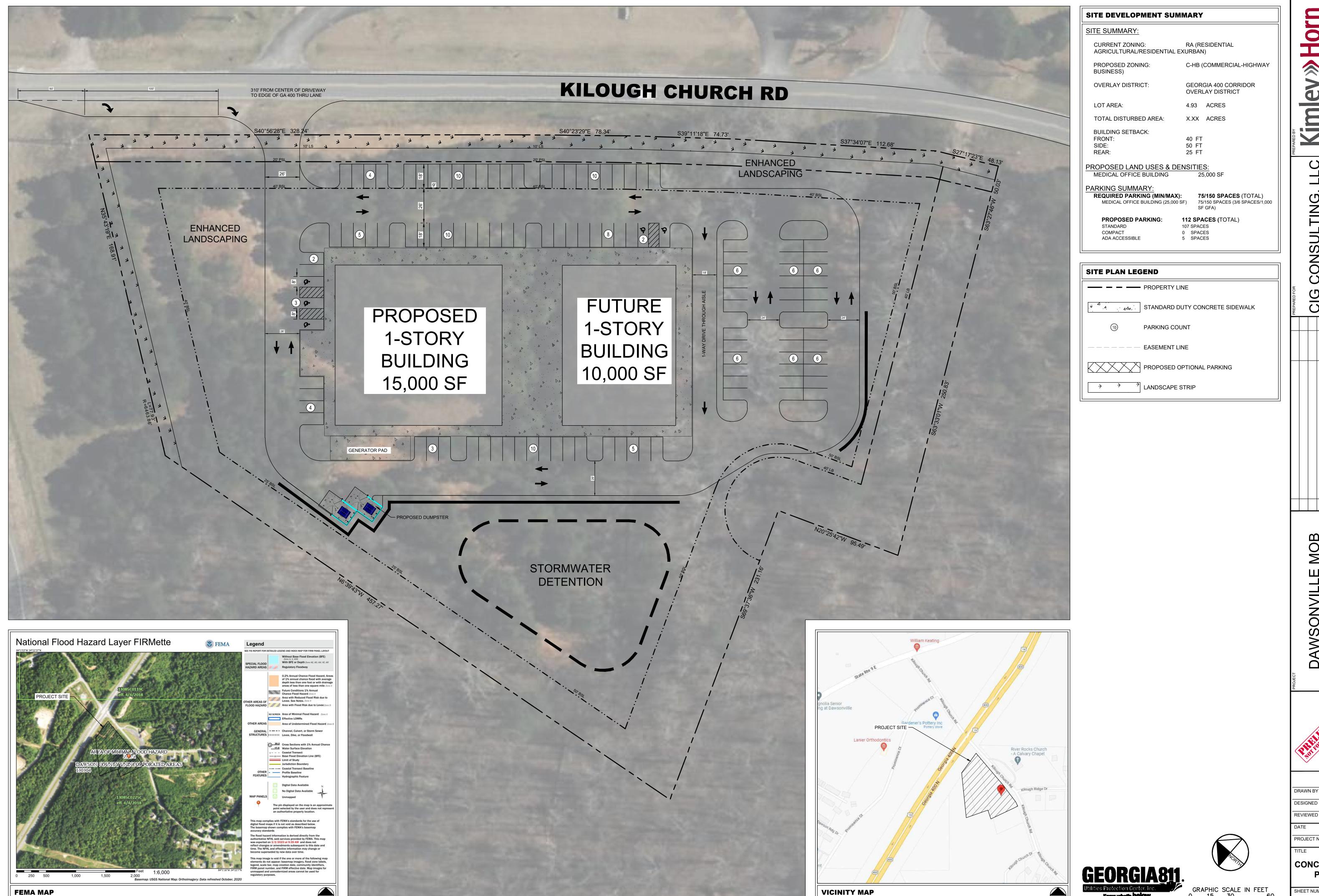
This segment of the Georgia 400 corridor has transitioned to a suburban character; however, it remains a primary access to the North Georgia mountains. Development design within this area of Dawson County should endeavor to retain a scenic character through landscaping and architecture.

Staff is supportive of the requested land use; however, the more appropriate land use category is **C-OI** (Commercial Office Institutional). Areas zoned to this classification are not intended to be retail centers, commercial or industrial activities. Rather, it is the intent of the district to provide locations for sites for offices, professional offices and clinics and institutions, primarily located along major arterial roadways. The request for the C-HB (Commercial Highway Business) zoning is appropriate due to the Future Land Use designation of *Commercial Highway*, however is not consistent with the requested use. The more appropriate land use for medical offices is C-OI. The site plan should incorporate inter-parcel connectivity with the adjacent development (Kilough Pointe).

## THE PLANNING COMMISSION SHALL MAKE ITS RECOMMENDATIONS BASED ON THE FOLLOWING CRITERIA:

- (1) The existing uses and classification of nearby property.
- (2) The extent to which property values are diminished by the particular land use classification:
- (3) The extent to which the destruction of property values of the applicant promotes the health, safety, morals, or general welfare of the public;
- (4) The relative gain to the public, as compared to the hardship imposed upon the individual property owner;
- (5) The suitability of the subject property for the proposed land use classification;
- (6) The length of time the property has been vacant under the present classification, considered in the context of land development in the area in the vicinity of the property;
- (7) Whether the requested zoning would result in a use which could create an excessive or burdensome use of existing streets, transportation facilities, utilities or schools
- (8) Whether the proposal is in conformity with the policy and intent of the future land use plan; and
- (9) The specific, unusual, or unique facts of each case, which give rise to special hardships, incurred by the applicant and/or surrounding property owners.





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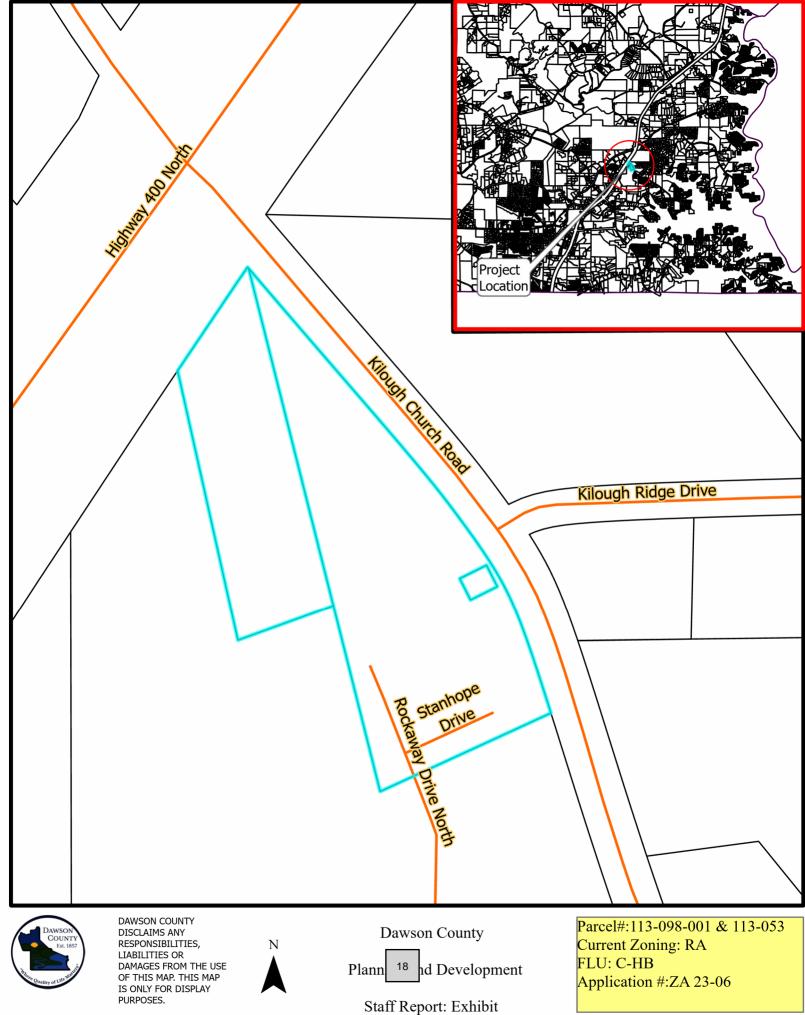
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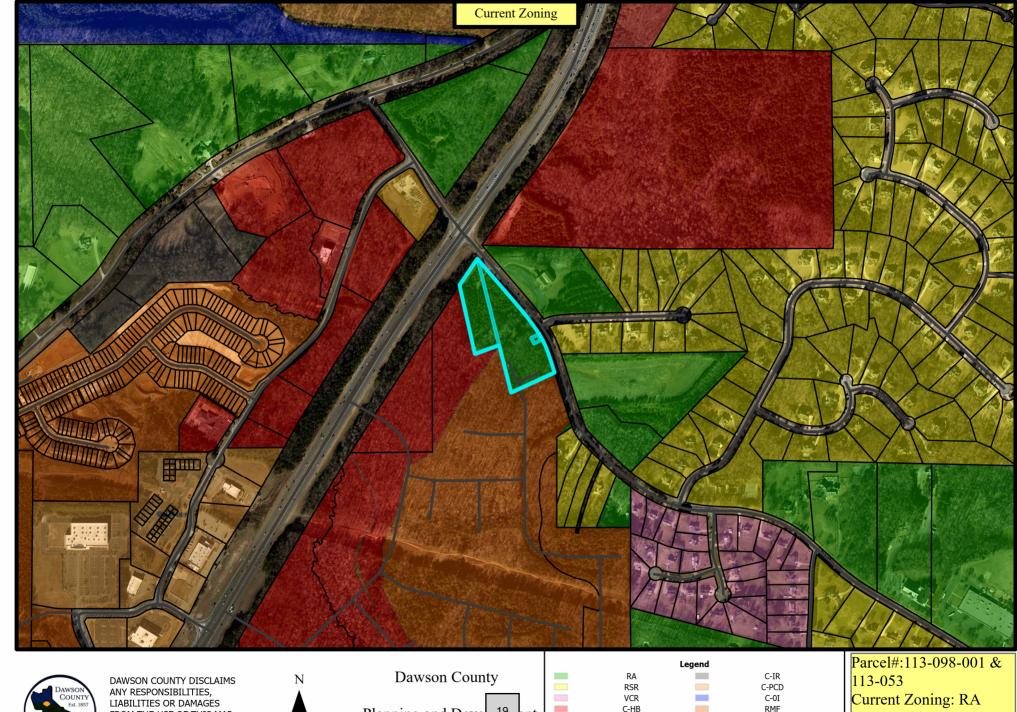
PROJECT NO. 014992000

**CONCEPT SITE** 

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N.T.S.







LIABILITIES OR DAMAGES FROM THE USE OF THIS MAP. THIS MAP IS ONLY FOR DISPLAY PURPOSES.

Scale: 1:9,168

Planning and Deve 19 ent

C-HB **RSRMM** C-CB

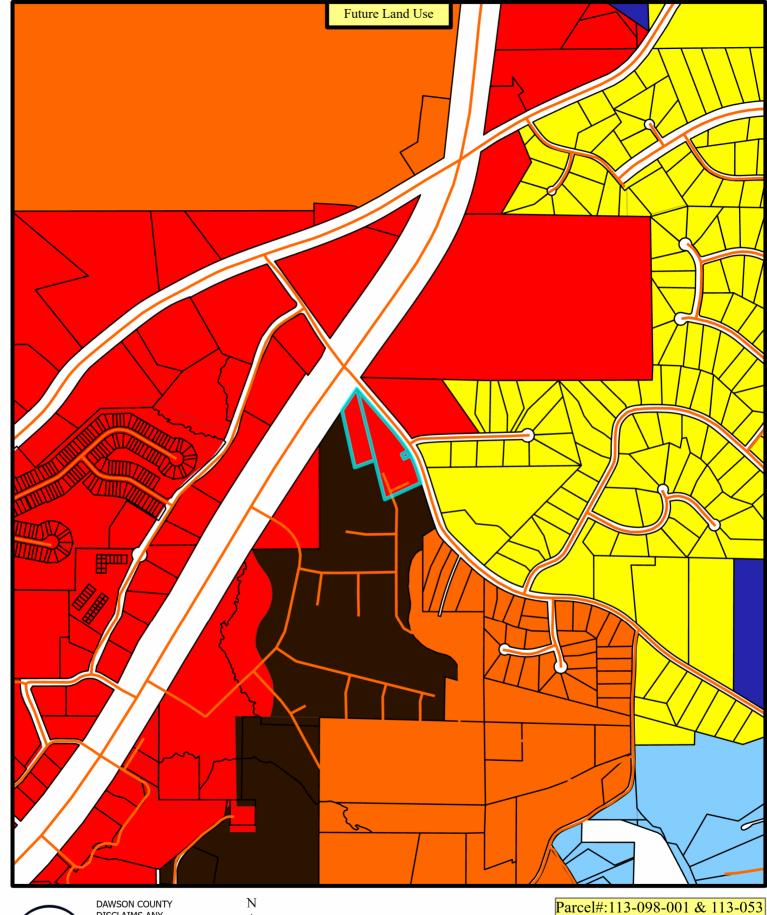
C-HI

Parcels

Current Zoning: RA FLU: C-HB

Application #:ZA 23-06

Staff Report





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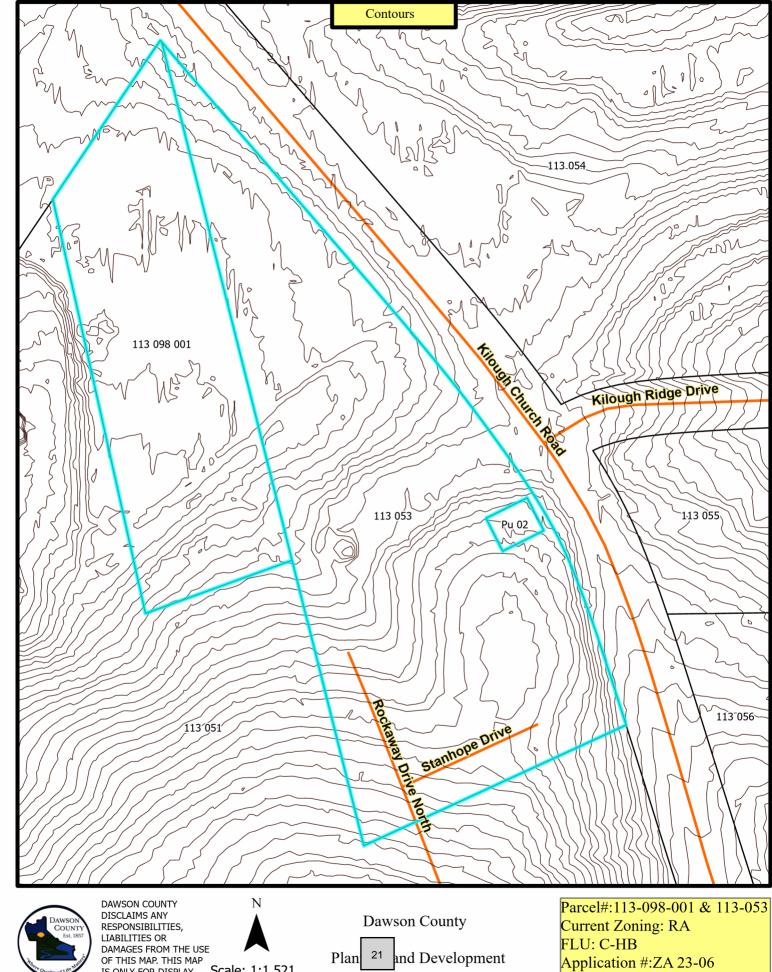
**Dawson County** 



FLU: C-HB Application #:ZA 23-06

Current Zoning: RA

Staff Report



OF THIS MAP. THIS MAP IS ONLY FOR DISPLAY Scale: 1:1,521 PURPOSES.

Staff Report

The Dawson County Planning Commission meeting was called to order at 6:00 p.m. by Chairman Jason Hamby.

Neil Hornsey gave the invocation.

The Pledge of Allegiance was led by Chairman Hamby.

Members present: Jason Hamby, District 1 Chairman; Shelton Townley, District 3; and Neil Hornsey, District 4.

Staff present: Harmony Gee, Zoning Specialist and Sharon Farrell, Planning Director.

Chairman Hamby asked for a motion to approve the minutes from the June 20th, 2023 minutes as prepared. Motion passed by a vote of 3-0 Hornsey/Townley

Chairman Hamby asked for a motion to approve the agenda as presented by staff. Motion passed by a vote of 3-0. Hornsey/Townley

Chairman Hamby announced the requirement that a *statement of disclosure of campaign contributions* of \$250 or more must be completed by anyone who wishes to speak in favor or opposition to any application.

## **New Business:**

VR 23-08 Century Communities is requesting to vary from the Dawson County Land Use Resolution Article III Section 121-66 (4).d setback reduction TMP 113-092 (Crosby Square)

Chairman Hamby asked if there was anyone to speak on behalf of the application. Arthur Smith of Dawsonville, Georgia and Jon Lyons of Norcross, Georgia spoke on behalf of the application. Mr. Smith stated that there are fifteen lots within the Crosby Square development that is affected by the architectural, cantilevered garage addition. He stated also that the encroachment was discovered by one of Dawson County's Building Inspectors. Chairman Hamby asked the applicants how far into development that they were when it was discovered to which Mr. Smith replied that the "development is almost completely done".

Chairman Hamby asked if there was anyone to speak in favor of the application. There was none.

Chairman Hamby asked if there was anyone to speak in opposition of the request. There was none.

Chairman Hamby asked for a motion.

Motion to approve the request passed 3-0 Hornsey/Townley

VR 23-09 Ken Stone is requesting to vary from the Dawson County Land Use Resolution Article III Section 121-67 (3).c setback reduction TMP L10 019 (Blowing Rock Road)

Chairman Hamby asked if there was anyone to speak to the application. Dixon Sewell of Gainesville, Georgia spoke on behalf of Ken and Tiffany Stone. Mr. Sewell is the contractor for the Stone's. Mr. Sewell states that the Stone's purchased the property approximately ten years ago and wish to demolish

## DAWSON COUNTY PLANNING COMMISSION MEETING HELD JULY 18, 2023 DAWSON COUNTY GOVERNMENT CENTER

the existing residence on the parcel and construct a new one. To accomplish this, they need a front setback variance of twenty-five feet so that the courtyard, side entry garage can fit on the lot. The garage will be ten feet off of the front property line once completed. Chairman Hamby asked if any of the previous structure will remain. Mr. Sewell stated that the entire residence with be demolished and a new septic system will also be installed.

Chairman Hamby asked if there was anyone to speak in favor of the application. There was none.

Chairman Hamby asked if there was anyone to speak in opposition of the application. There was none.

Chairman Hamby closed the Board for discussion and asked for a motion. Motion to approve of request passed 3-0 Hornsey/Townley

ZA 23-06 Kimley-Horn obo Hybrid Properties and Investments, LLC is requesting to rezone 4.93 acres of TMP 113-098-001 & 113-053 from R-A (Residential Agriculture) to C-HB (Commercial Highway Business). (Georgia Highway 400)

Chairman Hamby asked if there was anyone to speak on behalf of the application. Joshua Scoggins of Cumming, Georgia spoke on behalf of the application. Mr. Scoggins stated that the applicant proposes to build a medical office building that once completed could employee between forty-five to fifty-five employees. Mr. Scoggins stated that there is a specific user for this parcel but is unable to disclose them at this time due to confidentiality reasons but the County would be very happy to have them within the community.

Chairman Hamby asked if there was anyone to speak in favor of the application. There was none.

Chairman Hamby asked if there was anyone to speak in opposition of the application. There was none.

Chairman Hamby then closed the Board for discussion and asked for a motion. Motion to approve the request with the stipulation of a medical office use only permitted passed 3-0 Hornsey/Townley

Updates by Planning and Development were given by Planning Director Sharon Farrell. She stated that there is survey regarding future land use for the Comprehensive Plan currently on the County's website and encouraged everyone to take it so that their opinions can be heard. The transportation element along with the Lumpkin Campground Road study is nearing completion as well.

There being no further business to discuss, the meeting was adjourned at 6:28 p.m.				
Jason Hamby, Chairman	Date			
Attest: Harmony Gee	 Date			



## DAWSON COUNTY ANNOUNCEMENT AND ADVERTISEMENT REQUEST

Submitting Department:	County Clerk	Department contact name:	Kristen Cloud
Submittal Date:	08.10.2023	Run Dates:	08.16.2023 and 08.23.2023
AD Description:	Notice of Special Called Meeting	Section of Paper:	Legals and Agenda Area

## NOTICE OF SPECIAL CALLED MEETING

The Dawson County Board of Commissioners will hold a Special Called Meeting beginning at 6 p.m. August 23, 2023, for the purpose of setting the 2023 millage rate. The meeting will be held in the Assembly Room, located on the second floor of the Dawson County Government Center, 25 Justice Way, Dawsonville, GA 30534.

The 1	public	is	invited	to	attend.
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**Department Head Approval:** 

## NOTICE

The **Dawson County County Board of Commissioners** does hereby announce that the millage rate will be set at a meeting to be held at the Dawson County Government Center, 25 Justice Way, on August 23, 2023 at 6:00 PM 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

	UNII	NCORPORATED	2018	2019	2020	2021	2022	2023
U		Real & Personal	1,572,997,915	1,593,936,454	1,709,619,583	1,780,490,982	2,063,613,262	2,790,991,395
		Motor Vehicles	22,736,970	18,877,500	16,163,420	14,599,480	13,548,070	14,182,060
N I	V	Mobile Homes	1,493,910	1,711,047	1,771,544	2,012,335	2,133,907	2,337,092
N	A	Timber - 100%	190,449	200,000	23,575	42,210	69,566	21,931
С	Ü	Heavy Duty Equipment	0	0	0	0	0	0
O A R R	E	Gross Digest	1,597,419,244.00	1,614,725,001.00	1,727,578,122.00	1,797,145,007.00	2,079,364,805.00	2,807,532,478.00
PE		Less Exemptions	222,450,006	223,081,756	237,439,595	238,279,470	226,532,070	270,016,751
O A		NET DIGEST VALUE	1,374,969,238.00	1,391,643,245.00	1,490,138,527.00	1,558,865,537.00	1,852,832,735.00	2,537,515,727.00
R A	R	Gross Maintenance & Operation Millage	14.5990	13.0790	13.0310	13.0630	12.3455	9.6810
T E D	A T E	Less Rollbacks (Local Option Sales Tax & Insurance Premium)	6.4610	4.9900	5.1460	5.4380	5.1230	4.0470
		NET M&O MILLAGE RATE	8.1380	8.0890	7.8850	7.6250	7.2225	5.6340
	TAX	NET M&O TAXES LEVIED	\$11,189,500	\$11,257,002	\$11,749,742	\$11,886,350	\$13,382,084	\$14,296,364
_	INC	CORPORATED	2018	2019	2020	2021	2022	2023
N		Real & Personal	122,042,206	134,753,874	152,060,737	171,242,679	202,942,724	272,834,315
С		Motor Vehicles	49,200	34,090	93,380	205,940	275,210	321,930
O R	V	Mobile Homes	0	0	0	0	0	0
P	A	Timber - 100%	0	0	13,913	0	0	0
О	Ü	Heavy Duty Equipment	0	0	0	0	0	0
R	E	Gross Digest	122,091,406.00	134,787,964.00	152,168,030.00	171,448,619.00	203,217,934.00	273,156,245.00
T		Less Exemptions	17,519,295	20,860,421	23,550,047	25,461,001	26,839,464	28,823,685
E		NET DIGEST VALUE	104,572,111.00	113,927,543.00	128,617,983.00	145,987,618.00	176,378,470.00	244,332,560.00
D	R	Gross Maintenance & Operation Millage	14.5990	13.0790	13.0310	13.0630	12.3455	9.6810
A R	A T	Less Rollback (Local Option Sales Tax)	6.4610	4.9900	5.1460	5.4380	5.1230	4.0470
E	E	NET M&O MILLAGE RATE	8.1380	8.0890	7.8850	7.6250	7.2225	5.6340
Α	TAX	NET M&O TAXES LEVIED	\$851,008	\$921,560	\$1,014,153	\$1,113,156	\$1,273,893	\$1,376,570
		TOTAL COUNTY	2018	2019	2020	2021	2022	2023
Ox	COUNTY	TOTAL DIGEST VALUE	1,479,541,349.00	1,505,570,788.00	1,618,756,510.00	1,704,853,155.00	2,029,211,205.00	2,781,848,287.00
14	· Co.	TOTAL M&O TAXES LEVIED	\$ 12,040,507	\$ 12,178,562	\$ 12,763,895	\$ 12,999,505	\$ 14,655,978	\$ 15,672,933
	NY	Net Tax \$ Increase	\$1,375,767	\$ 138,055	\$ 585,333	\$ 235,610	\$ 1,656,473	\$ 1,016,955
		Net Tax % Increase	12.90%	1.15%	4.81%	1.85%	12.74%	6.94%