

**DAWSON COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING AGENDA – AUGUST 20, 2020
DAWSON COUNTY GOVERNMENT CENTER ASSEMBLY ROOM
25 JUSTICE WAY, DAWSONVILLE, GEORGIA 30534
6:00 PM**

A. ROLL CALL

B. INVOCATION

C. PLEDGE OF ALLEGIANCE

D. ANNOUNCEMENTS

E. APPROVAL OF AGENDA

F. PUBLIC COMMENT

G. NEW BUSINESS

1. Adoption of Millage Rate for the 2020 Property Tax Levy

H. PUBLIC COMMENT

I. ADJOURNMENT

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

Those 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, should contact the ADA Coordinator at 706-344-3666, extension 44514. The county will make reasonable accommodations for those persons.

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 5.30 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 6, 2020 at 11:00 am.

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 6, 2020 at 6:00 pm and August 20, 2020 at 4:00 pm.

The tentative increase will result in a millage rate of 8.089 mills, an increase of 0.407 mills. Without this tentative tax increase, the millage rate will be no more than 7.682 mills. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$48.84 and the proposed tax increase for non-homestead property with a fair market value of \$250,000 is approximately \$270.

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 8.089 unchanged, which would increase the 2020 property taxes it will levy this year by 5.30 percent over the rollback millage rate.

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 2021 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.

All concerned citizens are invited to the public hearings 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 at the following times:

Hearing 1: August 6, 2020 at 11:00 a.m.

Hearing 2: August 6, 2020 at 6:00 p.m.

Hearing 3: August 20, 2020 at 3:00 p.m.

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 20, 2020 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 2020 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		UNINCORPORATED		2015	2016	2017	2018	2019	2020
		U N I N C O R P O R A T E D A R E A	V A L U E	Real & Personal	1,250,703,031	1,315,990,411	1,394,032,646	1,572,997,915	1,593,936,454
Motor Vehicles	46,193,350			35,695,240	28,320,790	22,736,970	18,877,500	16,163,420	
Mobile Homes	889,289			955,649	952,109	1,493,910	1,711,047	1,771,544	
Timber - 100%	5,272			88,593	96,561	190,449	200,000	23,575	
Heavy Duty Equipment	0			0	0	0	0	0	
Gross Digest	1,297,790,942.00			1,352,729,893.00	1,423,402,106.00	1,597,419,244.00	1,614,725,001.00	1,727,578,122.00	
Less Exemptions	186,124,433			193,872,574	201,405,457	222,450,006	223,081,756	237,439,595	
NET DIGEST VALUE	1,111,666,509.00			1,158,857,319.00	1,221,996,649.00	1,374,969,238.00	1,391,643,245.00	1,490,138,527.00	
R A T E	Gross Maintenance & Operation Millage		13.0090	12.8960	14.4250	14.5990	13.0790	13.0310	
	Less Rollbacks (Local Option Sales Tax & Insurance Premium)		4.8710	4.7580	6.2870	6.4610	4.9900	4.9420	
	NET M&O MILLAGE RATE	8.1380	8.1380	8.1380	8.1380	8.0890	8.0890		
TAX	NET M&O TAXES LEVIED	\$9,046,742	\$9,430,781	\$9,944,609	\$11,189,500	\$11,257,002	\$12,053,731		
		INCORPORATED		2015	2016	2017	2018	2019	2020
I N C O R P O R A T E D A R E A	V A L U E	Real & Personal	83,214,836	91,187,440	102,426,129	122,042,206	134,753,874	152,060,737	
		Motor Vehicles	2,938	66,180	54,600	49,200	34,090	93,380	
		Mobile Homes	1,340	0	0	0	0	0	
		Timber - 100%	0	0	0	0	0	13,913	
		Heavy Duty Equipment	0	0	0	0	0	0	
		Gross Digest	83,219,114.00	91,253,620.00	102,480,729.00	122,091,406.00	134,787,964.00	152,168,030.00	
		Less Exemptions	10,462,211	12,671,621	13,990,679	17,519,295	20,860,421	23,550,047	
		NET DIGEST VALUE	72,756,903.00	78,581,999.00	88,490,050.00	104,572,111.00	113,927,543.00	128,617,983.00	
	R A T E	Gross Maintenance & Operation Millage	13.0090	12.8960	14.4250	14.5990	13.0790	13.0310	
		Less Rollback (Local Option Sales Tax)	4.8710	4.7580	6.2870	6.4610	4.9900	4.9420	
NET M&O MILLAGE RATE		8.1380	8.1380	8.1380	8.1380	8.0890	8.0890		
TAX	NET M&O TAXES LEVIED	\$592,096	\$639,500	\$720,132	\$851,008	\$921,560	\$1,040,391		
TOTAL COUNTY		TOTAL COUNTY	2015	2016	2017	2018	2019	2020	
		TOTAL DIGEST VALUE	1,184,423,412.00	1,237,439,318.00	1,310,486,699.00	1,479,541,349.00	1,505,570,788.00	1,618,756,510.00	
		TOTAL M&O TAXES LEVIED	\$ 9,638,838	\$ 10,070,281	\$ 10,664,741	\$ 12,040,507	\$ 12,178,562	\$ 13,094,121	
		Net Tax \$ Increase	\$589,945	\$31,443	\$594,460	\$1,375,767	\$ 138,055	\$ 915,559	
		Net Tax % Increase	6.52%	4.48%	5.90%	12.90%	1.15%	7.52%	



DAWSON COUNTY ANNOUNCEMENT AND ADVERTISEMENT REQUEST

Submitting Department:	County Clerk	Department contact name:	Kristen Cloud
Submittal Date:	07/24/2020	Run Dates:	07/29/2020 and 08/05/2020
AD Description :	Notice of Special Called Meetings	Section of Paper:	Legals and Agenda Area
Name of Paper:	Dawson County News	Do you want your ad online:	Yes

NOTICE OF SPECIAL CALLED MEETINGS

The Dawson County Board of Commissioners will hold special called meetings at 11 a.m. Thursday, August 6, 2020, for the purpose of conducting a public hearing regarding the millage rate for the 2020 Property Tax Levy and at 6 p.m. Thursday, August 20, 2020, in order to set the millage rate for the 2020 Property Tax Levy.

The meetings will be held in the Assembly Room on the second floor of the Dawson County Government Center/Courthouse, located at 25 Justice Way, Dawsonville, Georgia 30534.

The public is invited to attend or may attend via Zoom or Facebook Live. Please note that due to social distancing there is limited seating in the Assembly Room. Additional details can be found at www.dawsoncounty.org.

Department Head Approval: