

# PUTNAM COUNTY BOARD OF COMMISSIONERS



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117 Putnam Drive, Suite A ♦ Eatonton, GA 31024

## Called Meeting

### Agenda

Friday, August 30, 2024 ♦ 10:00 AM

Putnam County Administration Building – Room 203

### Opening

1. Call to Order
2. Pledge of Allegiance (BS)

### Called Meeting

3. Approval of FY25 Budget and Authorization for Chairman to sign 2025 Budget Resolution (staff-CM & Fin)
4. Ratification of the Board of Education Mill Rate and Authorization for Chairman to sign Tax Levy Resolution (staff-CM & Finance)
5. Authorization for Chairman to sign Resolution setting 2024 Mill Rate for Incorporated and Unincorporated County Maintenance and Operation (staff-CM & Finance)
6. Authorization for Chairman to sign Resolution setting 2024 Mill Rate for Special Service District (staff-CM & Finance)

### Closing

7. Adjournment

The Board of Commissioners reserves the right to continue the meeting to another time and place in the event the number of people in attendance at the meeting, including the Board of Commissioners, staff, and members of the public exceeds the legal limits. The meeting cannot be closed to the public except by a majority vote of a quorum present for the meeting. The board can vote to go into an executive session on a legally exempt matter during a public meeting even if not advertised or listed on the agenda. 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 Compliance Officer, at least three business days in advance of the meeting at 706-485-2776 to allow the County to make reasonable accommodations for those persons.

**File Attachments for Item:**

3. Approval of FY25 Budget and Authorization for Chairman to sign 2025 Budget Resolution (staff-CM & Fin)

## 2025 BUDGET RESOLUTION

WHEREAS, the Board of Commissioners of Putnam County is committed to providing adequate services to its citizens as economically feasible through an official budget process; and

WHEREAS, the Board of Commissioners of Putnam County desires to comply with all requirements of the O. C. G. A.; and

WHEREAS, the Board of Commissioners of Putnam County conducted budget work sessions on July 8, 2024, July 9, 2024, and August 2, 2024, and

WHEREAS, the Board of Commissioners of Putnam County received the 2025 Proposed Budget on July 22, 2024, and

WHEREAS, the proposed budget was published in *The Eatonton Messenger*, the legal organ of Putnam County, on July 25, 2024, and

WHEREAS, the Board of Commissioners of Putnam County conducted a public hearing on August 20, 2024 for the 2025 proposed budget, and

NOW THEREFORE, the Board of Commissioners of Putnam County hereby adopts the fiscal year 2025 budget for the general fund, special revenue funds, enterprise funds, and the special service district fund as presented in the attached exhibit "2025 Putnam County Budget - EXHIBIT A".

Adopted this 30<sup>th</sup> day of August 2024

BOARD OF COMMISSIONERS OF PUTNAM COUNTY

Chairman Bill Sharp

Attest:

Lynn Butterworth  
County Clerk

## 2025 PUTNAM COUNTY BUDGET - EXHIBIT A

Fiscal Year October 1, 2024 to September 30, 2025

### GENERAL FUND

#### GENERAL FUND REVENUES

Taxes	20,903,621
Licenses and Permits	71,000
Intergovernmental Revenues	346,104
Charges for Services	3,341,800
Fines	441,500
Interest & Miscellaneous	640,000
Transfer from Other Funds	364,485
Appropriation from Fund Balance	650,384
<b>TOTAL GENERAL FUND REVENUES</b>	<b>26,758,894</b>

#### GENERAL FUND EXPENDITURES:

<b>General Government</b>			
District Commissioners	344,107	Fire Stations & Rescue	4,219,808
Executive Officers	285,601	Ambulance Service	2,594,279
Board of Elections & Registration	365,379	Coroner	69,391
Finance Department	422,575	Emergency Management	38,183
General Administration	1,223,500	<b>Total Public Safety</b>	<b>12,270,244</b>
Legal Services	257,000		
Human Resources	160,838	<b>Public Works</b>	<b>2,733,645</b>
Tax Commissioner	784,311		
Tax Assessors	1,000,875	<b>Health and Welfare</b>	
Board of Equalization	19,874	Health Department	239,497
Risk Management	450,000	Putnam General Hospital	750,000
Public Buildings	750,566	Putnam Jasper Service Center	16,000
Public Relations	176,796	Family & Children's Services	32,078
<b>Total General Government</b>	<b>6,241,422</b>	Indigent Burial	1,200
		Public Transit System	336,529
		<b>Total Health &amp; Welfare</b>	<b>1,375,304</b>
<b>Judicial</b>		<b>Cultural and Recreational</b>	
Superior Court	45,750	Recreation	1,066,277
Superior Court-Ocmulgee Circuit	112,718	Uncle Remus Golf Course	708,733
Clerk of Superior Court & Image Acc.	547,712	<b>Total Culture and Recreation</b>	<b>1,775,010</b>
District Attorney	229,582		
State Court	108,275	<b>Development</b>	
Solicitor's Office	0	County Extension Service	55,105
State Court Judge's Office	113,452	Planning & Development	109,613
Magistrate Court	319,690	Putnam Development Authority	120,000
Probate Court	266,143		
Juvenile Court	77,099	Edgewater Event Center	75,167
Juvenile Court-Ocmulgee Circuit	41,022	<b>Total Development</b>	<b>359,885</b>
Juvenile Prosecutor's Office	18,000		
Public Defender's Office	123,941		
<b>Total Judicial</b>	<b>2,003,384</b>		
		<b>TOTAL GENERAL FUND EXPENSES</b>	<b>26,758,894</b>
<b>Public Safety</b>			
Sheriff and Jail Operations	5,348,583		

**2025 PUTNAM COUNTY BUDGET - EXHIBIT A**

**Fiscal Year October 1, 2024 to September 30, 2025**

**SPECIAL REVENUE FUNDS**

	<u>Revenues</u>	<u>Expenditures</u>
Law Library Fund	12,900	12,275
Jail Fund	72,000	72,000
Juvenile Services Fund	7,200	7,200
Drug Abuse Education & Treatment Fund	180,641	180,641
Drug Confiscation Fund	50,000	50,000
Federal Forfeiture Fund	1,609	1,609
Emergency 911 Fund	801,056	801,056
Hotel/Motel Tax Fund	1,090,400	1,090,400
Local Maintenance Improvement Grant	750,000	750,000
Juvenile Prosecutors Fund	196,806	188,808

**SPECIAL SERVICE DISTRICT FUND**

	<u>Revenues</u>		<u>Expenditures</u>
Taxes	2,543,084		
License & Permits	722,275		
Charges for Services	71,790		
Fines	0		
Interest & Miscellaneous	80,000		
Donations	0		
Appropriation from Fund Balance	376,574		
<b>Special Service District Revenues</b>	<b>3,793,723</b>		
Middle GA Regional Commission			22,230
Animal Services			290,571
Animal Services - City			62,590
Recyclables Collections			1,802,728
Senior Citizens Program			30,000
Eatonton Public Library			198,940
Planning & Development & Code Enforcement			1,386,664
<b>Special Service District Expenditures</b>			<b>3,793,723</b>

**ENTERPRISE FUNDS**

	<u>Revenues</u>	<u>Expenses</u>
Solid Waste Fund	115,000	115,000
Oconee Springs Park Fund	626,758	626,758

**File Attachments for Item:**

4. Ratification of the Board of Education Mill Rate and Authorization for Chairman to sign Tax Levy Resolution (staff-CM & Finance)

**2024 Tax Levy- Putnam County Board of Education**

WHEREAS, the Putnam County Board of Commissioners sitting for the County purposes has this day met to hear and fix the tax rates for **Putnam County Board of Education**, its maintenance and operation and its bond retirements and

WHEREAS, the governing authority of Putnam County, Georgia has no jurisdiction over the setting of tax levies for Putnam County Board of Education and cannot alter or reset the requested amounts and

WHEREAS, the Putnam County Board of Education in a letter dated August 19, 2024 has requested the 2024 tax levy and

WHEREAS, the tax digest of said County shows taxable property for the year 2024 in the total amount of \$2,345,710,879 for maintenance and operation,

THEREFORE, it is ordered and adjudged that 10.724 mills on each thousand dollars worth of property in both the incorporated and unincorporated areas be and same is hereby levied on the total amount of property, producing a net tax levy of 10.724 mills returned for taxation by the payers of Putnam County for the year 2024, said mills to produce a total revenue of \$25,155,403 for the maintenance and operation for Putnam County Board of Education.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2024 and for the purpose heretofore set forth, with due date of no later than December 1, 2024.

Witness our hands and official seal this 30<sup>th</sup> day of August 2024.

PUTNAM COUNTY BOARD OF COMMISSIONERS

Bill Sharp, Chairman

ATTEST:

Lynn Butterworth  
Putnam County Clerk



**PUTNAM**  
COUNTY CHARTER SCHOOL SYSTEM

inspire. innovate. excel.

August 20, 2024

To Putnam County Board of Commissioners:

Based on the Net Tax Digest Figures supplied by Mr. Terrell Abernathy, Putnam County Tax Commissioner, of \$2,345,710,879 for Maintenance and Operation of Schools, the Putnam County Board of Education approved at the August 19, 2024 board meeting a levy in taxes of 10.724 mills for M & O, exclusive of any collection fees, calculated as follows.

**Maintenance and Operations of Schools**

**\$25,155,403 (10.724 mills)**

Sincerely,

A handwritten signature in blue ink, appearing to read 'Derick Austin'.

Derick Austin  
Superintendent



PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: Putnam TAXING JURISDICTION: School

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

Table with 5 columns: DESCRIPTION, 2023 DIGEST, REASSESSMENT OF EXISTING REAL PROP, OTHER CHANGES TO TAXABLE DIGEST, 2024 DIGEST. Rows include REAL, PERSONAL, MOTOR VEHICLES, MOBILE HOMES, TIMBER -100%, HEAVY DUTY EQUIP, GROSS DIGEST, EXEMPTIONS, NET DIGEST, and summary rows for (PYD), (RVA), (NAG), (CYD). Includes 2023 and 2024 Millage Rates.

CALCULATION OF ROLLBACK RATE table with 4 columns: DESCRIPTION, ABBREVIATION, AMOUNT, FORMULA. Rows include 2023 Net Digest, Net Value Added-Reassessment of Existing Real Property, Other Net Changes to Taxable Digest, 2024 Net Digest, 2023 Millage Rate, Millage Equivalent of Reassessed Value Added, and Rollback Millage Rate for 2024.

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES table with 3 columns: Description, Amount, Percentage. Rows include Rollback Millage Rate (10.724), 2024 Millage Rate (10.724), and Percentage Tax Increase (0.00%).

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. Chairman, Board of Tax Assessors 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. Tax Collector or Tax Commissioner 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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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.

X If the final millage rate set by the authority of the taxing jurisdiction for tax year 2024 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.

Signatures and dates for Responsible Party, Superintendent, and Date (8/21/24).

## NOTICE

The Putnam County Board of Education does hereby announce that the millage rate will be set at a meeting to be held at the **Putnam County Board of Education, 158 Old Glenwood Springs Road, Eatonton, GA** on **Monday, August 19, 2024 at 6:00 P.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 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

BOARD OF EDUCATION		2019	2020	2021	2022	2023	2024
<b>V A L U E</b>	Real & Personal	1,492,337,498	1,565,119,837	1,684,086,673	2,118,094,369	2,650,730,884	2,915,606,727
	Motor Vehicles	16,196,140	16,408,500	12,162,530	11,332,490	11,561,230	11,647,520
	Mobile Homes	5,194,575	5,807,932	6,094,521	7,921,026	13,949,878	15,390,661
	Timber - 100%	4,688,246	4,038,573	3,211,267	4,254,512	3,124,287	3,030,356
	Heavy Duty Equipment	293,831	488,484	400,564	397,715	680,512	644,221
	Gross Digest	1,518,710,290	1,591,863,326	1,705,955,555	2,142,000,112	2,680,046,791	2,946,319,485
	Less Exemptions	186,641,872	206,853,656	227,324,103	368,890,854	538,486,047	600,608,606
	<b>NET DIGEST VALUE</b>	<b>1,332,068,418</b>	<b>1,385,009,670</b>	<b>1,478,631,452</b>	<b>1,773,109,258</b>	<b>2,141,560,744</b>	<b>2,345,710,879</b>
<b>R A T E</b>	<b>MILLAGE RATE (Maintenance &amp; Operation)</b>						
		16.016	15.772	14.900	12.900	11.250	10.724
<b>TAX</b>	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$21,334,408</b>	<b>\$21,844,373</b>	<b>\$22,031,609</b>	<b>\$22,873,109</b>	<b>\$24,092,558</b>	<b>\$25,155,403</b>
	Net Tax \$ Increase		\$509,965	\$187,236	\$841,501	\$1,219,449	\$1,062,845
	Net Tax % Increase		2.39%	0.86%	3.82%	5.33%	4.41%

**File Attachments for Item:**

5. Authorization for Chairman to sign Resolution setting 2024 Mill Rate for Incorporated and Unincorporated County Maintenance and Operation (staff-CM & Finance)

**2024 TAX LEVY PUTNAM COUNTY, GEORGIA**

WHEREAS, the Putnam County Board of Commissioners sitting for county purposes has this day met to fix the tax rates for the maintenance and operation of Putnam County and

WHEREAS, the tax digest of said County shows taxable property for the year 2024 in the total amount of \$2,345,710,879.

THEREFORE, after careful consideration and estimate it is ordered and adjudged as follows.

THAT 7.747 mills on each thousand dollars worth of property in the incorporated and unincorporated area be and the same is hereby assessed and levied on the total amount of property less a roll back for Local Option Sales Tax Proceeds of 1.646 mills producing a net tax levy of 6.101 mills returned for taxation by the payers of Putnam County for the year 2024. Said 6.101 mills to produce a total revenue of \$14,311,182.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2024 and for the purpose heretofore set forth with due date of no later than December 1, 2024.

Approved and adopted this 30<sup>th</sup> day of August 2024.

PUTNAM COUNTY BOARD OF COMMISSIONERS

Bill Sharp, Chairman

ATTEST:

Lynn Butterworth  
County Clerk

**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024**

COUNTY: Putnam TAXING JURISDICTION: County

**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	2,495,851,990	178,251,989	95,524,593	2,769,628,572
PERSONAL	154,878,894		(8,900,739)	145,978,155
MOTOR VEHICLES	11,561,230		86,290	11,647,520
MOBILE HOMES	13,949,878		1,440,783	15,390,661
TIMBER -100%	3,124,287		(93,931)	3,030,356
HEAVY DUTY EQUIP	680,512		(36,291)	644,221
GROSS DIGEST	2,680,046,791	178,251,989	88,020,705	2,946,319,485
EXEMPTIONS	538,486,047	68,608,602	(6,486,043)	600,608,606
NET DIGEST	2,141,560,744	109,643,387	94,506,748	2,345,710,879
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE: 6.400

2024 MILLAGE RATE: 6.101

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	2,141,560,744	
Net Value Added-Reassessment of Existing Real Property	RVA	109,643,387	
Other Net Changes to Taxable Digest	NAG	94,506,748	
2024 Net Digest	CYD	2,345,710,879	
2023 Millage Rate	PYM	6.400	PYM
Millage Equivalent of Reassessed Value Added	ME	0.299	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	<b>RR - ROLLBACK RATE</b>	<b>6.101</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2024 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	6.101
2024 Millage Rate	6.101
<b>Percentage Tax Increase</b>	<b>0.00%</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.

Chairman, Board of Tax Assessors

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.

Tax Collector or Tax Commissioner

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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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 2024 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

**NOTICE**

The Putnam County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Putnam County Administration Building, 117 Putnam Drive, Eatonton, GA on August 30, 2024 at 10:00 AM\* and pursuant to the requirements of O.C.G.A 48-5-32 does hereby publish the following presentation of the current year's digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

		County Wide	2019	2020	2021	2022	2023	2024
C o u n t y w i d e	V A L U E	Real & Personal	1,492,337,498	1,565,119,837	1,684,086,673	2,118,094,369	2,650,730,884	2,915,606,727
		Motor Vehicles	16,196,140	16,408,500	12,162,530	11,332,490	11,561,230	11,647,520
		Mobile Homes	5,194,575	5,807,932	6,094,521	7,921,026	13,949,878	15,390,661
		Timber - 100%	4,688,246	4,038,573	3,211,267	4,254,512	3,124,287	3,030,356
		Heavy Duty Equipment	293,831	488,484	400,564	397,715	680,512	644,221
		Gross Digest	1,518,710,290	1,591,863,326	1,705,955,555	2,142,000,112	2,680,046,791	2,946,319,485
		Less Exemptions	186,641,872	206,853,656	227,324,103	368,890,854	538,486,047	600,608,606
		<b>NET DIGEST VALUE</b>	<b>1,332,068,418</b>	<b>1,385,009,670</b>	<b>1,478,631,452</b>	<b>1,773,109,258</b>	<b>2,141,560,744</b>	<b>2,345,710,879</b>
	R A T E	Gross Maintenance & Operation Millage	9.6258	9.642	9.536	8.574	8.113	7.747
		Less Rollbacks (Local Option Sales Tax)	1.4228	1.564	1.816	1.795	1.713	1.646
<b>NET M&amp;O MILLAGE RATE</b>		<b>8.2030</b>	<b>8.078</b>	<b>7.720</b>	<b>6.779</b>	<b>6.400</b>	<b>6.101</b>	
T a x	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$10,926,957</b>	<b>\$11,188,108</b>	<b>\$11,415,035</b>	<b>\$12,019,908</b>	<b>\$13,705,989</b>	<b>\$14,311,182</b>	
	Net Tax \$ Increase	\$390,882	\$261,151	\$226,927	\$604,873	\$1,686,081	\$605,193	
	Net Tax % Increase	3.71%	2.39%	2.03%	5.30%	14.03%	4.42%	
	Publish 8/22/24		*Start time may be delayed if another public hearing is scheduled prior to this meeting.					

**File Attachments for Item:**

6. Authorization for Chairman to sign Resolution setting 2024 Mill Rate for Special Service District (staff-CM & Finance)

**2024 TAX LEVY PUTNAM COUNTY, GEORGIA  
SPECIAL SERVICE DISTRICT**

WHEREAS, the Putnam County Board of Commissioners sitting for county purposes has this day met to fix the tax rates for the maintenance and operation of Putnam County and

WHEREAS, the tax digest of said County shows taxable property for the year 2024 in the total amount of \$2,166,848,661.

THEREFORE, after careful consideration and estimate it is ordered and adjudged as follows.

THAT .400 mills on each thousand dollars worth of property in the special service district (unincorporated area) be and the same is hereby assessed and levied on the total amount of property producing a net tax levy of .400 mills returned for taxation by the payers of Putnam County for the year 2024. Said .400 mills to produce a total revenue of \$866,739.

The Tax Commissioner of Putnam County, Georgia, is hereby ordered to levy and collect the above tax rates on the taxable property designated for the year 2024 and for the purpose heretofore set forth with due date of no later than December 1, 2024.

Approved and adopted this 30<sup>th</sup> day of August 2024.

PUTNAM COUNTY BOARD OF COMMISSIONERS

Bill Sharp, Chairman

ATTEST:

Lynn Butterworth  
County Clerk



**PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024**

COUNTY: Putnam TAXING JURISDICTION: County

**ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW**

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL	2,495,851,990	178,251,989	95,524,593	2,769,628,572
PERSONAL	154,878,894		(8,900,739)	145,978,155
MOTOR VEHICLES	11,561,230		86,290	11,647,520
MOBILE HOMES	13,949,878		1,440,783	15,390,661
TIMBER -100%	3,124,287		(93,931)	3,030,356
HEAVY DUTY EQUIP	680,512		(36,291)	644,221
GROSS DIGEST	2,680,046,791	178,251,989	88,020,705	2,946,319,485
EXEMPTIONS	538,486,047	68,608,602	(6,486,043)	600,608,606
NET DIGEST	2,141,560,744	109,643,387	94,506,748	2,345,710,879
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE: 6.400

2024 MILLAGE RATE: 6.101

**CALCULATION OF ROLLBACK RATE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	2,141,560,744	
Net Value Added-Reassessment of Existing Real Property	RVA	109,643,387	
Other Net Changes to Taxable Digest	NAG	94,506,748	
2024 Net Digest	CYD	2,345,710,879	
2023 Millage Rate	PYM	6.400	PYM
Millage Equivalent of Reassessed Value Added	ME	0.299	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	<b>RR - ROLLBACK RATE</b>	<b>6.101</b>	PYM - ME

**CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2024 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	6.101
	2024 Millage Rate	6.101
	<b>Percentage Tax Increase</b>	<b>0.00%</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.

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 Chairman, Board of Tax Assessors 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.

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 Tax Collector or Tax Commissioner 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 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 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 2024 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 2024 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.

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 Responsible Party Title Date

**NOTICE**

The Putnam County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Putnam County Administration Building, 117 Putnam Drive, Eatonton, GA on August 30, 2024 at 10:00 AM\* and pursuant to the requirements of O.C.G.A 48-5-32 does hereby publish the following presentation of the current year's digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

		County Wide	2019	2020	2021	2022	2023	2024
C o u n t y w i d e	V A L U E	Real & Personal	1,492,337,498	1,565,119,837	1,684,086,673	2,118,094,369	2,650,730,884	2,915,606,727
		Motor Vehicles	16,196,140	16,408,500	12,162,530	11,332,490	11,561,230	11,647,520
		Mobile Homes	5,194,575	5,807,932	6,094,521	7,921,026	13,949,878	15,390,661
		Timber - 100%	4,688,246	4,038,573	3,211,267	4,254,512	3,124,287	3,030,356
		Heavy Duty Equipment	293,831	488,484	400,564	397,715	680,512	644,221
		Gross Digest	1,518,710,290	1,591,863,326	1,705,955,555	2,142,000,112	2,680,046,791	2,946,319,485
		Less Exemptions	186,641,872	206,853,656	227,324,103	368,890,854	538,486,047	600,608,606
	<b>NET DIGEST VALUE</b>	<b>1,332,068,418</b>	<b>1,385,009,670</b>	<b>1,478,631,452</b>	<b>1,773,109,258</b>	<b>2,141,560,744</b>	<b>2,345,710,879</b>	
	R A T E	Gross Maintenance & Operation Millage	9.6258	9.642	9.536	8.574	8.113	7.747
		Less Rollbacks (Local Option Sales Tax)	1.4228	1.564	1.816	1.795	1.713	1.646
<b>NET M&amp;O MILLAGE RATE</b>		<b>8.2030</b>	<b>8.078</b>	<b>7.720</b>	<b>6.779</b>	<b>6.400</b>	<b>6.101</b>	
T a x	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$10,926,957</b>	<b>\$11,188,108</b>	<b>\$11,415,035</b>	<b>\$12,019,908</b>	<b>\$13,705,989</b>	<b>\$14,311,182</b>	
	Net Tax \$ Increase	\$390,882	\$261,151	\$226,927	\$604,873	\$1,686,081	\$605,193	
	Net Tax % Increase	3.71%	2.39%	2.03%	5.30%	14.03%	4.42%	
	Publish 8/22/24		*Start time may be delayed if another public hearing is scheduled prior to this meeting.					