

Baldwin County

2017 Millage Rate Public Hearing

July 15, 2017

DIGEST

July 15th - Date for completion of revision and assessment of returns; submission of completed digest to Tax Commissioner. O.C.G.A. § 48-5-302

August 17, 2017

PUBLISH MILLAGE RATE & 5 YEAR HISTORY

[Advertise millage rate & 5 year history: August 10-17](#)

Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32

August 17, 2017

ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"

[Advertise public hearing: August 24 & August 31](#)

If proposed millage rate increases beyond roll-back rate the levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 p.m. and 7:00 p.m. O.C.G.A. § 48-5-32

August 24, 2017

PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE" Hearing held if proposed millage rate increases beyond roll-back rate. [Meeting at 10:00 a.m.](#) - Baldwin County Courthouse, Suite 319

August 24, 2017

PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE" Hearing held if proposed millage rate increases beyond roll-back rate. [Meeting at 6:00 p.m.](#) - Baldwin County Courthouse, Suite 319

August 31, 2017

PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE" Hearing held if proposed millage rate increases beyond roll-back rate. [Meeting at 10:00 a.m.](#) - Baldwin County Courthouse, Suite 319

August 31, 2017

ESTABLISH MILLAGE RATES

Millage rates established by resolution at Board of Commissioners Called Meeting.
[August 31, 11:00 am](#)

September 1, 2017

DIGEST

Submission of completed digest for State Revenue Commissioner. O.C.G.A. § 48-5-302/ Tax Commissioner requesting extension & appt. est. date

September 15, 2017

TAX BILLS MAILED (Upon State approval of County Tax Digest) O.C.G.A. § 48-5-220

November 15, 2017

TAXES DUE (60 days after bills are mailed) O.C.G.A. § 48-5-233

Millage Rate Process

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 fair market value of any specific property, the Board of Tax Assessors is required by Georgia law to re-determine the value of such property and adjust the assessments. 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 new digest that last year's millage rate would have produced had no reassessment occurred.

For 2017, the rollback rate is 9.06, which is 8.76% less than the current rate of 9.85.

Calculating the Millage Rate

- Property taxes are calculated based on the difference between planned expenditures and revenues from all other sources

$$\text{Tax Rate} = \frac{\text{Amount Required}}{\text{Net Tax Digest}}$$

Calculating the Millage Rate

- Sworn Law Enforcement Personnel - \$250,000
- Commitment to Local Hospital - \$500,000
- Property Reassessment - \$300,000
- New mandate for 2018 Budget - \$50,000
- Software Technology upgrades for Tax Appraisal and Collections - \$100,000

Additional Revenue needed = \$1,200,000

2017 TAX DIGEST AND FIVE YEAR HISTORY

County Wide	2012	2013	2014	2015	2016	2017
Real & Personal	\$1,046,499,964	\$1,041,016,561	\$1,050,829,290	\$1,053,779,169	\$1,068,360,919	\$1,202,579,284
Motor Vehicle	\$90,219,030	\$94,238,490	\$78,891,880	\$58,161,770	\$44,212,210	\$34,166,760
Mobile Homes	\$12,422,333	\$10,395,993	\$10,154,841	\$9,187,306	\$8,879,662	\$8,978,846
Timber - 100%	\$1,217,860	\$1,965,302	\$1,851,413	\$1,314,403	\$1,502,645	\$2,548,152
Heavy Duty Equipment	\$42,425	\$0	\$7,815	\$0	\$0	\$10,595
Gross Digest	\$1,150,401,612	\$1,147,616,346	\$1,141,735,239	\$1,122,442,648	\$1,122,955,436	\$1,248,283,637
Less M & O Exemptions	\$141,997,507	\$140,324,778	\$139,273,463	\$138,214,797	\$144,626,485	\$144,201,979
Net M & O Digest	\$1,008,404,105	\$1,007,291,568	\$1,002,461,776	\$984,227,851	\$978,328,951	\$1,104,081,658
State of Georgia Forest Land Assistance Grant Value	\$1,755,575	\$2,169,152	\$3,008,882	\$2,755,326	\$2,781,880	\$2,870,414
Adjusted Net M & O Digest	\$1,010,159,680	\$1,009,460,720	\$1,005,470,658	\$986,983,177	\$981,110,831	\$1,106,952,072
Gross M & O Millage	12.73	12.63	13.67	13.79	13.80	13.36
Less Rollbacks	3.95	3.79	3.83	3.94	3.95	3.51
Net M & O Millage	8.78	8.84	9.84	9.85	9.85	9.85
Net Taxes Levied	\$8,869,202	\$8,923,633	\$9,893,831	\$9,721,784	\$9,663,942	\$10,903,478
Net Taxes \$ Increase(Decrease)	(\$359,220)	\$54,431	\$970,198	(\$172,047)	(\$57,843)	\$1,239,536
Net Taxes % Increase(Decrease)	-3.89%	0.61%	10.87%	-1.74%	-0.59%	12.83%

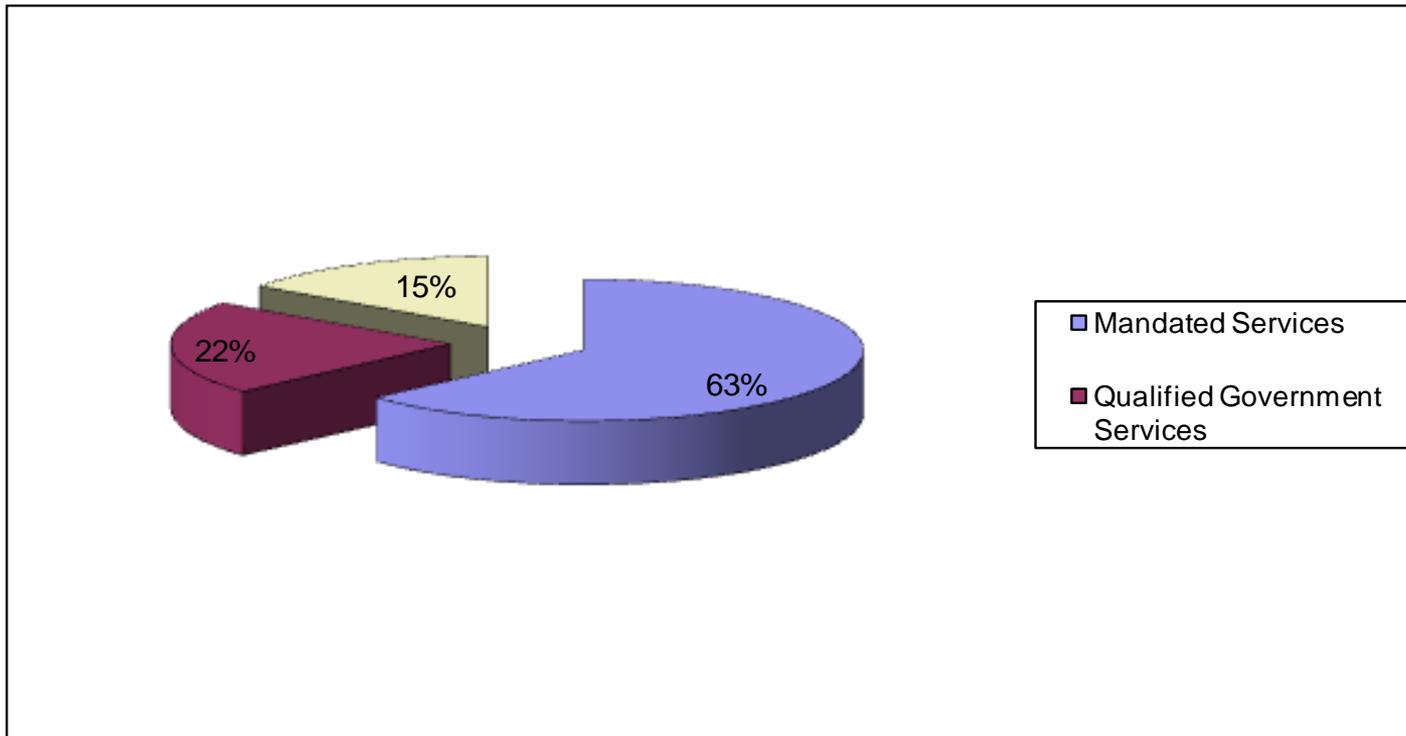
Estimated property taxes for a \$100,000 home

(with Standard Homestead Exemption):

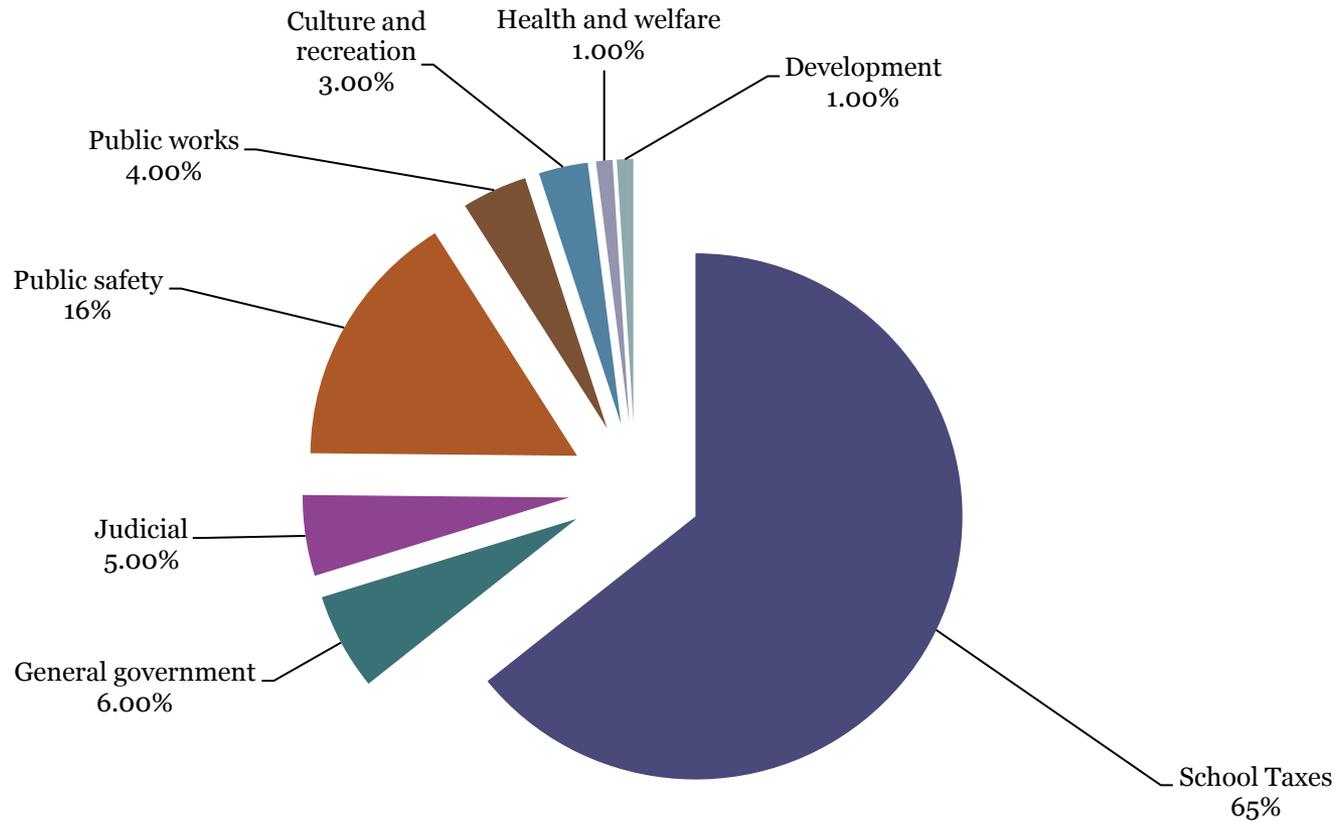
		Tax Amount	Tax Difference	Mileage Rate
2016				
	School	\$511.80		17.06
	Baldwin County	\$295.50		9.85
		\$807.30		26.91
2017 - No change in property value				
	School	\$511.80		17.06
	Baldwin County	<u>\$295.50</u>	\$0.00	9.85
		\$807.30		26.91
2017- \$10,000 increase in property value				
	School	\$511.80		17.06
	Baldwin County	<u>\$334.90</u>	\$39.40	9.85
		\$846.70		26.91
2017- \$10,000 decrease in property value				
	School	\$511.80		17.06
	Baldwin County	<u>\$256.10</u>	-\$39.40	9.85
		\$767.90		26.91

Where do your taxes go?

- Mandated Services, Functions or Offices
- Services required to be a Certified County Government
- Discretionary Services



Where do your property taxes go?



Where do your property taxes go?

Estimated property taxes for a \$100,000 home in 2017
(with Standard Homestead Exemption):

\$807.30

School	\$511.80	17.06
Baldwin County	<u>\$295.50</u>	9.85
	\$807.30	26.91

County Taxes by Service

Service	Per Year	Per Day
School	\$511.80	\$1.40
General Govt	\$50.24	\$0.14
Judicial	\$32.51	\$0.09
Sheriff	\$59.10	\$0.16
Jail	\$50.24	\$0.14
Fire	\$29.55	\$0.08
Animal Control	\$2.96	\$0.01
Public Works	\$26.60	\$0.07
Health & Welfare	\$5.91	\$0.02
Recreation	\$23.64	\$0.06
Development	\$8.87	\$0.02
Other	\$5.91	\$0.02

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Questions/Comments