



MINUTES
JULY 31, 2020
8:30 A.M.

PUBLIC HEARING

**STEPHENS COUNTY BOARD OF COMMISSIONERS
PUBLIC HEARING HELD BY TELECONFERENCE**

PRESENT FOR MEETING: Chairman Dennis Bell, Commissioners Dean Scarborough, Michelle Ivester, James Addison; County Clerk Beth Rider, County Administrator Phyllis Ayers,

Chairman Bell called the meeting to order at 8:38 a.m. and welcomed those present.

I. PUBLIC HEARING

Ms. Ayers opened the public hearing stating this is for the purpose of a proposed property tax increase. Ms. Ayers stated this is keeping the millage rate at 14.91 mills. Ms. Ayers opened the hearing for anyone wishing to speak on the proposed tax increase. Mr. William Tucker stated he had called in to listen. No one spoke in favor or opposition.

Ms. Ayers closed the public hearing at 8:40 a.m.

II. ADJOURNMENT

A motion was made by Commissioner Scarborough, seconded by Commissioner Ivester to adjourn the public hearing.

Approved this 11th day of August, 2020.

Attest:


Beth Rider, County Clerk




Dennis Bell, Chairman

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

COUNTY: **STEPHENS** TAXING JURISDICTION: **COUNTYWIDE**

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

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	603,772,950	5,007,510	14,235,640	623,016,100
PERSONAL	135,946,576		1,247,313	137,193,889
MOTOR VEHICLES	14,375,410		(2,067,280)	12,308,130
MOBILE HOMES	6,879,379		147,200	7,026,579
TIMBER -100%	662,999		(44,315)	618,684
HEAVY DUTY EQUIP	398,330		14,496	412,826
GROSS DIGEST	762,035,644	5,007,510	13,533,054	780,576,208
EXEMPTIONS	160,589,410		529,260	161,118,670
NET DIGEST	601,446,234	5,007,510	13,003,794	619,457,538
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	14.910		2020 MILLAGE RATE:	14.910

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	601,446,234	
Net Value Added-Reassessment of Existing Real Property	RVA	5,007,510	
Other Net Changes to Taxable Digest	NAG	13,003,794	
2020 Net Digest	CYD	619,457,538	(PYD+RVA+NAG)
2019 Millage Rate	PYM	14.910	PYM
Millage Equivalent of Reassessed Value Added	ME	0.121	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	14.789	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 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	14.789
	2020 Millage Rate	14.910
	Percentage Tax Increase	0.82%

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.

Deane M. Hays

Tax Collector or Tax Commissioner

6/30/20

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 2020 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2020 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 2020 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 2020 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.

[Signature]

Responsible Party

Chairman

Title

7-31-20

Date