

HABERSHAM COUNTY BOARD OF COMMISSION
EXECUTIVE SUMMARY

SUBJECT: FY2022 Millage Rate Adoption and Approval of 2022 Tax Levy Resolution

DATE: July 12, 2022

(X) RECOMMENDATION

() POLICY DISCUSSION

BUDGET INFORMATION:

() STATUS REPORT

ANNUAL-

() OTHER

CAPITAL-

COMMISSION ACTION REQUESTED ON: July 18, 2022

PURPOSE: Approve the recommendation set the 2022 millage rates at 12.682 for the Habersham County General Fund, 0.842 for the Hospital Bond Fund, and 0.825 for the Emergency Medical Services Special District. In addition, ratify the Habersham County School Boards millage rate of 11.726 for the FY2023 School Board Budget.

BACKGROUND / HISTORY: The FY2023 budget process began in December 2021 with the collection of position and capital requests from Department Directors and Elected Officials. In early February, the operating budget worksheets were distributed to Department Directors and Elected Officials, then operating budget requests were summarized and presented to the Commissioners, County Manager, and Finance Department staff during budget meetings held on March 24 & 31, 2022 for Department Directors reporting to the County Manager and for Elected Officials, Board-Appointed Department Heads, and Independent Agencies. Several additional meetings were held April & May 2022 where the budget was examined and further refined, then citizen input will occur during three (3) public meetings held July 11 & 18, 2022. The FY2023 budget was presented to the Board with a Public Hearing on June 20, 2022. The FY2023 budget for all funds is \$66,291,316 and \$33,234,567 for the General Fund.

After receiving the Tax Assessment for 2022 and compiling the FY23 Operating and Capital Budget, it is recommended that the County millage rate for the 2022 tax year be set at the rate of 12.682. For reference, the 2021 millage rate was 11.682, the 2020 millage rate was 11.682 (a decrease by 0.007 mills over 2019), the 2019 millage rate was 11.689; the 2018 millage rate was 11.543, and the 2017 millage rate was 11.176. Prior to the 2017 millage rate increase, for three years the Board of Commissioners accepted the rollback millage rate which reduced the Property Tax revenue.

The Hospital Bond Millage is recommended to decrease by 0.192 mills, from 1.034 to 0.842 mills for tax year 2022 and be billed based on the bond digest.

The Emergency Medical Services Special District millage rate is recommended to be set at 0.825.

The Habersham Co. School Board sets their own millage rate, however, as a formality, the Board of Commissioners must formally adopt that said millage rate to meet the requirements of the Georgia Department of Revenue for billing and collection of the 2022 taxes. This millage rate was approved on July 18, 2022 by the Habersham County School Board.

FACTS AND ISSUES:

- The Habersham County millage rate for 2021 was 11.682. The 2022 millage rate will be set at 12.682.
 - The 2021 Net Digest was \$1,374,299,608; the net digest in 2022 is \$1,524,212,828. The increase of \$149,913,220 is due to additional properties added to the tax digest from new development (34.8%) and reassessment of existing properties (65.2%).
 - The Habersham Countywide Hospital millage rate for 2021 was 1.034 mills. The 2022 Hospital millage rate of .0842 (a decrease of 0.192 mills) will be billed based off the Bond digest.
 - The Habersham County Emergency Medical Services Special District will be set at 0.842 mills for 2022.
 - The Habersham County School Board millage rate will be set at 11.726 mills for 2022.
 - Total Millage Rate for Habersham County is 26.075 mills.
-
-

OPTIONS:

- 1) Approve recommendation for Habersham County 2022 millage rate of 12.682, Habersham Countywide Hospital millage rate of 0.842 at the bond value, Emergency Medical Services millage rate of 0.825 and Habersham County Schools millage rate of 11.726.
 - 2) Deny recommendation for Habersham County 2022 millage rate of 12.682, Habersham Countywide Hospital millage rate of 0.842 at the bond value, Emergency Medical Services millage rate of 0.825 and Habersham County Schools millage rate of 11.726.
 - 3) Commission defined alternative.
-
-

RECOMMENDED SAMPLE MOTION: Move to approve the Habersham County General Fund Millage rates at 12.682, Habersham Countywide Hospital millage rate of 0.842, Emergency Medical Services millage rate of 0.825 and Habersham County Schools millage rate of 11.726. Furthermore, motion to authorize Chairman to sign and execute the 2022 Tax Year Levy Resolution, the three PT-35 forms and any other documents needed for transmittal of the digest to the Georgia Department of Revenue.

DEPARTMENT:

Prepared by:

Director _____

ADMINISTRATIVE

COMMENTS: _____

County Manager

DATE: _____

RESOLUTION
HABERSHAM COUNTY BOARD OF COMMISSIONERS
2022 TAX LEVY RESOLUTION

WHEREAS, the Board of Commissioners of Habersham County is charged with the responsibility and is authorized to levy ad valorem taxes within the County; and

WHEREAS, the digest of taxable properties has been determined by appropriate authority; and

WHEREAS, based upon the digest, the millage rates deemed necessary to produce the required revenues have been fixed and approved by the appropriate authority.

NOW, THEREFORE BE IT RESOLVED that the ad valorem tax levy be and is hereby ordered as follows:

	Countywide
For the expense of administration of County Government, and to maintain and operate County facilities and programs	12.682
For the costs of hospital bond for Habersham County	0.842
For the costs of emergency services for Habersham County	0.825
For the maintenance and operation of Schools	11.726
TOTAL COUNTY LEVY	26.075

Resolved further that the Tax Commissioner of this County is hereby directed to collect this levy and disburse it for the purposes shown.

Resolved further that this Resolution be spread upon the minutes of this Commission and a copy of the same be posted in the County Courthouse and Administration Building where legal notices are regularly posted and that the Tax Commissioner be furnished with a correct copy of the same and copy of this resolution.

BY: _____
Commission Chairman

The above Resolution was adopted by the Habersham County Board of Commissioners on this 18th day of July 2022.

ATTEST: _____

NOTICE OF PROPERTY TAX INCREASE

The Habersham County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by **16.00** percent.

All concerned citizens are invited to the following public hearings on this tax increase which will be held:

- July 18, 2022 at 11:00 a.m. as part of a Special Called Commission Meeting at the Habersham County Administration Building in the Commissioner's Meeting Room.
- July 18, 2022 at 6:00 p.m. as part of the Regularly Scheduled Commission Meeting at the Habersham County Courthouse in the Jury Assembly Room

The Courthouse is located at:
295 Llewellyn Street
Clarkesville, GA 30523

The Administration Building is located at:
130 Jacob's Way – 2nd Floor
Clarkesville, GA 30523

This tentative increase will result in a millage rate of **12.682**, an increase of 1.688 mils. Without this tentative tax increase, the millage rate will be no more than **10.993**. The proposed tax increase for a home with a fair market value of \$150,000 is approximately **\$97.97** and the proposed increase for a non-homestead property with a fair market value of \$150,000 is approximately **\$101.34**.

NOTICE

The Habersham County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Habersham County Courthouse, Jury Assembly Room on July 18, 2022 at 6:00 pm and pursuant to the requirements of O.C.G.A. Section 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 2022 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

C o u n t y w i d e A r e a	COUNTY WIDE		2017	2018	2019	2020	2021	2022
	V a l u e	Real & Personal	1,295,766,947	1,433,339,624	1,469,688,339	1,508,157,648	1,691,502,634	1,912,757,730
		Motor Vehicles	37,675,450	30,742,050	26,759,990	22,975,830	20,180,990	18,903,000
		Mobile Homes	8,985,544	9,052,088	9,098,220	9,277,240	9,332,704	11,393,240
		Timber - 100%	244,142	298,885	96,552	116,847	1,250	140,114
		Heavy Duty Equipment	0	0	0	30,327	29,554	71,249
		Gross Digest	1,342,672,083	1,473,432,647	1,505,643,101	1,540,557,892	1,721,047,132	1,943,265,333
		Less M&O Exemptions	227,762,955	270,531,745	278,299,410	276,758,061	346,747,524	419,052,505
		Net M&O Digest Value	1,114,909,128	1,202,900,902	1,227,343,691	1,263,799,831	1,374,299,608	1,524,212,828
		R a t e	Gross Maintenance & Operation Millage	11.176	11.543	11.689	11.689	11.682
	Less Rollbacks		0.000	0.000	0.000	0.007	0.000	0.000
	Net M&O Millage		11.176	11.543	11.689	11.682	11.682	12.682
	T a x	Total M&O Taxes Levied	\$12,460,224	\$13,885,085	\$14,346,420	\$14,763,710	\$16,054,568	\$19,330,067
		Net Taxes \$ Increase	\$783,973	\$1,424,861	\$461,335	\$417,289	\$1,290,858	\$3,275,499
		Net Taxes % Increase	6.71%	11.44%	3.32%	2.91%	8.74%	20.40%